

Factors Influencing Civil Servants' Interest in Whistleblowing Intentions: A Study at the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation, Central Java Province

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Abstract

This study is to examine and present empirical data on individual elements, including attitudes, subjective norms, perceived behavioral control, moral intensity, and professional dedication, that influence employee intent to whistleblowing. This research has a quantitative nature which was carried out using the help of the IBM SPSS program. The sample in this study was 60 workers of the *Biro Pemerintahan, Otonomi Daerah dan Kerjasama Sekretariat Daerah Provinsi Jawa Tengah* as a whole. These findings showed a significant relationship between attitudes, subjective norms, moral intensity, professional commitment and whistleblowing intention whereas perceptions of behavioral control were not significant to whistleblowing intention. Therefore, the phenomenon of whistleblowing intentions in the *Biro Pemerintahan, Otonomi Daerah dan Kerjasama Sekretariat Daerah Provinsi Jawa Tengah* can be explained by the theory of planned behavior.

Keywords: *Attitude; Subjective Norms; Perceived Behavioral Control; Moral Intensity; Professional Commitment; Whistleblowing Intentions.*



A. INTRODUCTION

The revelation of this fraud scandal is supported by reports from various parties, including employees. One of the other ways to signal the occurrence of accounting violations and to gain a positive public image is through whistleblowing (Setiawati & Sari, 2016). The results of the 2019 Indonesia Fraud Survey show that 22.6% of respondents stated that the hotline/whistleblowing method is considered quite effective in preventing fraud and detecting organizational mistakes through whistleblowing. Whistleblowing is any activity that discloses unethical, illegal, immoral, or unlawful practices in management or external authorities by members who are either within or outside the organization, and such reports are considered activities (Near & Miceli, 1995). In Indonesia, the Whistleblowing System in the public sector was issued by the Minister of State Apparatus Utilization and Bureaucratic Reform (Menpan RB) in 2012, as per the Circular Letter of Menpan RB No. 08/M.PAN-RB/06/2012 regarding the reporting system for corruption offenses in ministries/agencies and regional governments (Yuswono & Hartijasti, 2018). The public sector whistleblowing system provides early warnings to prevent the escalation or worsening of abuse or violations, especially corruption-related acts.

Several corruption cases in government organizations in Indonesia have been successfully uncovered by whistleblowers, such as the tax embezzlement case by the Directorate General of Taxes employee, Gayus Tambunan. Another corruption case involved a bribery scandal by Semarang Mayor, Soemarmo, to members of the Semarang City Council (DPRD) related to the approval of the Semarang City 2012 Regional Budget (RAPBD), which was uncovered by Akhmad Zaenuri, the former Semarang City Secretary (Indayani & Yunisdanur, 2020). The function of a whistleblowing system in an organization is to provide early warnings to prevent mistakes or violations, particularly those indicating corruption, from becoming more severe or worsening (Yuswono & Hartijasti, 2018). Whistleblowing is considered the most effective way to prevent fraud within an organization or business. According to the 2019 Indonesia Fraud Survey, media coverage (whistleblower reports) ranked first in detecting fraud, accounting for 38.9%, followed by internal audits at 23.4% (ACFE, 2019).

Several studies have explored the factors influencing whistleblowing intentions based on the Theory of Planned Behavior. For instance, a study by Wayan Rustiarini et al. (2017) on factors influencing whistleblowing behavior: a perspective from the Theory of Planned Behavior. Owusu et al. (2020) explored attitudes, subjective norms, and perceived behavioral control regarding whistleblowing intentions. Djamal et al. (2019) researched attitudes, subjective norms, perceived behavioral control, and professional commitment. The Theory of Planned Behavior (TPB), proposed by Ajzen (1991), is a persuasive theory to explain whistleblowing intentions. Several factors influence whistleblowing intentions, such as subjective norms, which refer to the perception of social impacts individuals or important role models have in their lives, based on the individual's decision to either participate or not in a specific action (Ajzen, 1991). This means the individual's decision not to act or report may be influenced by the approval or disapproval of important people in their lives (Owusu et al., 2020).

Another factor is perceived behavioral control, which refers to one's perception of their ability to control their behavior, as stated by Wayan Rustiarini et al. (2017). Research by Owusu et al. (2020) found that perceived behavioral control significantly predicted the intention to externally blow the whistle. This is consistent with previous studies stating that perceived behavioral control affects whistleblowing intentions. However, studies by Saud (2016), and Purwantini (2016) concluded that perceived behavioral control does not influence whistleblowing intentions, as many considerations exist regarding the obstacles individuals face when reporting whistleblowing cases.

Other factors that can influence whistleblowing intentions include moral intensity and professional commitment. Moral intensity stems from normative arguments by philosophers, which base moral responsibility on the type of goodness (or evil) involved in the decision, the urgency of the situation, the possible effects, the level of moral influence on the event, and alternative options (Pangestu & Rahajeng, 2020). Previous research on whistleblowing found that moral intensity is a strong

determinant of whistleblowing decisions (Pangestu & Rahajeng, 2020). According to the findings of several previous studies, there are some weaknesses. For example, Owusu et al. (2020) investigated whistleblowing intentions among students rather than actual whistleblowing, and Bernawati & Napitupulu's (2018) research had limitations due to the timing of the survey coinciding with employees' busy periods. This research attempts to focus on civil servants in Central Java Province to provide a diverse perspective on whistleblowing intentions.

The growing number of companies in Indonesia opening whistleblowing hotlines has created platforms for employees to become whistleblowers. On the other hand, whistleblowers play an essential role in public accountability because their actions can uncover activities that negatively impact the performance of public organizations (Antari, 2020). This study uses the Theory of Planned Behavior as the theoretical framework to predict whistleblowing intentions (Park & Blenkinsopp, 2009). The assumptions of the Theory of Planned Behavior suggest that individuals behave rationally by utilizing the available information (Wahyuni et al., 2021).

This study utilizes a research gap and phenomenon gap, as observed from previous studies, indicating inconsistencies in their findings, especially in the inconsistent conclusions. The difference between previous research and this study lies in the addition of moral intensity and professional commitment variables, following recommendations from previous studies (Pangestu & Rahajeng, 2020; Primasari & Fidiana, 2020), by including other independent variables that can influence individual reporting intentions to complete the latest empirical findings in the future.

B. METHOD

This research is quantitative in nature, conducted by collecting and processing primary data from respondent responses through the distribution of questionnaires and interpreting or analyzing the results to confirm and compare them with previous research findings. The information obtained from primary data is collected directly by the researcher, whose variables are relevant for specific objectives (Sekaran & Bougie, 2017). The sampling method used in this study is census sampling, a sampling technique where the total sample includes all members of the population, with a total of 60 employees from the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation, Central Java Province. In this study, the sample refers to the entire population. The survey is essentially a census, and this method is used when the population is relatively small or easily accessible. The descriptive results show that most of the ASN employees in the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation, Central Java Province are male, with 37 employees or 61.7%, while the remaining 23 employees, or 38.3%, are female. The majority of the employees are aged between 21 and 30 years, with 23 employees or 38.3%. Employees aged 31 to 40 years totaled 9 people or 15%, aged 41 to 50 years were 17 people or 28.3%, and those aged 51 to 60 years were 11 people or 18.3%.

Based on educational level, as shown in Table 4.1, the majority of ASN employees in the Bureau of Government, Regional Autonomy, and Regional

Secretariat Cooperation, Central Java Province, hold a Bachelor's degree (S1), with 34 employees or 56.7%. Employees with postgraduate education total 14 people (23.3%), those with a doctoral degree (S3) are 1 person or 1.7%, those with a diploma are 1 person or 1.7%, and those with a high school diploma are 10 people (16.7%). Regarding the positions of employees in the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation, Central Java Province, most are staff members, totaling 81.7%, with the remaining 18.3% holding other positions. Based on work experience, the majority of ASN employees have worked between 1 and 10 years, totaling 30 employees or 50%. Employees with work experience between 11–20 years total 11 people or 18.3%, those with work experience between 21–30 years are 13 people or 21.7%, and those with work experience between 31–40 years are 6 people or 10%.

The data collected in this study uses primary data sources in the form of questionnaires to obtain direct responses from respondents. A questionnaire is a written series of questions designed to allow respondents to provide their answers, typically in the form of a clearly defined list (Sekaran & Bougie, 2017). The questionnaire is divided into two parts: the first part contains the demographic characteristics of the respondents, including gender, age, current education, position/industry, and work experience. The second part aims to measure the respondents' willingness to report and the factors that may influence this intention.

Respondents were given written instructions stating that participation in the survey is voluntary and confidential, and that their responses will only be used for this research. The questionnaire was collected using a survey method with written questionnaires. The questionnaires were directly distributed to employees of the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation, Central Java Province. Descriptive statistical analysis in this study describes or presents data based on maximum values, minimum values, means, and standard deviations (Ghozali, 2018). Data analysis was conducted using the IBM SPSS (Statistical Package for Social Sciences) program.

C. RESULTS AND DISCUSSION

Table 1. Descriptive Results of Research Variables

	Theoretical			Empirical			
	Min	Max	Mean	Min	Max	Mean	SD
S	20	100	60	47	100	77.48	14.30
NS	18	90	54	35	90	66.12	14.02
PKP	12	60	36	24	60	42.07	11.31
IM	5	25	15	10	25	18.88	4.05
KP	15	75	45	27	75	57.07	12.70
NW	8	40	24	17	40	29.80	6.06

S = Attitude
 NS = Subjective Norms
 PKP = Perceived Behavioral Control
 IM = Moral Intensity
 KP = Professional Commitment
 NW = Whistleblowing Intention

Source: Primary Data Processed, 2023

Based on Table 1, the descriptive results show that the empirical averages for all variables (attitude, subjective norms, perceived behavioral control, and intention to whistleblow) are higher than the theoretical averages. This means that the ASN employees at the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation, Central Java Province, have provided high evaluations.

The results of the validity and reliability tests in this study show that all indicators are valid and reliable. Based on the provided data, it can be concluded that all classical assumption tests, including heteroscedasticity, multicollinearity, and normality, have been met.

Table 2. Summary of Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Description
	B	Std. Error	Beta			
(Constant)	-.078	.262		-.296	.768	
Attitude	.218	.091	.205	2.388	.020	Significant
Subjective Norms	.215	.085	.221	2.532	.014	Significant
Perceived Behavioral Control	.060	.077	.075	.784	.437	Not Significant
Moral Intensity	.219	.091	.234	2.395	.020	Significant
Professional Commitment	.298	.086	.333	3.481	.001	Significant

Source: Primary Data Processed, 2023

From the table, the regression equation results can be determined as follows: $Y = -0.078 + 0.218X_1 + 0.215X_2 + 0.060X_3 + 0.219X_4 + 0.298X_5 + \varepsilon$

Explanation:

Y = Whistleblowing Intention

X1 = Attitude

X2 = Subjective Norms

X3 = Perceived Behavioral Control

X4 = Moral Intensity

X5 = Professional Commitment

The results of testing with multiple linear regression analysis show the standard regression coefficient weight between attitude is 0.205, with a t-value of 2.388 and a p-value ($0.000 < 0.05$). This means that there is a positive influence of attitude on Whistleblowing Intention, so H_1 is accepted. The results of testing with multiple linear regression analysis show the standard regression coefficient weight between subjective norms is 0.221, with a t-value of 2.532 and a p-value ($0.014 < 0.05$). This means that there is a positive influence of subjective norms on Whistleblowing Intention, so H_2 is accepted. The results of testing with multiple linear regression analysis show the standard regression coefficient weight between perceived behavioral control is 0.075, with a t-value of 0.784 and a p-value ($0.437 > 0.05$). This means that there is no positive influence of perceived behavioral control on Whistleblowing Intention, so H_3 is rejected. The results of testing with multiple linear regression analysis show the standard regression coefficient weight between moral intensity is 0.234, with a t-value of 2.395 and a p-value ($0.020 < 0.05$). This means that there is a positive influence of moral intensity on Whistleblowing Intention, so H_4 is

accepted. The results of testing with multiple linear regression analysis show the standard regression coefficient weight between professional commitment is 0.333, with a t-value of 3.481 and a p-value ($0.001 < 0.05$). This means that there is a positive influence of professional commitment on Whistleblowing Intention, so H_5 is supported.

The results of the study show that attitude has a positive influence on whistleblowing intention. The higher the attitude of officials, the greater their willingness to report deviations. The more confident and the necessary judgment required to point out the mistakes of others, the greater the willingness to speak out. Attitude is the state or condition of an individual that can motivate them to act or refrain from acting (Ajzen, 1991). Park & Blenkinsopp (2009) state that the attitude towards complaints depends on the distance from the positive or negative effects of the complaint itself. Whistleblowers must be confident that their report will have a positive impact, such as protecting the organization, eradicating corruption, and creating a deterrent effect. Furthermore, confidence in a specific attitude is evaluated by the individual's evaluation system and triggers emotional action. This study's findings are consistent with the research by Djamal et al. (2019) and Owusu et al. (2020). These findings suggest that this goal undoubtedly has a positive impact on the intention to disclose. This implies that an employee's willingness to disclose deviations increases with their ethical level, and vice versa. When reflecting, evaluating, and measuring the effects of behavior, an individual's attitude emerges as a personal component. However, these findings contradict research by Purwantini (2016) and Suryono & Chariri (2016), which suggests that attitude does not affect whistleblowing intentions.

The study found that subjective norms have a positive influence on whistleblowing intention. This result can be interpreted to mean that the higher the subjective norms of civil servants (ASN), the higher their interest in whistleblowing. Conversely, low influence from subjective norms will reduce the intention to whistleblow. According to the Theory of Planned Behavior, subjective norms are just one of many variables that might affect an individual's intention. Suryono & Chariri (2016) define subjective norms as a human social element in the form of an individual's subjective judgment about their beliefs and role models. Subjective norms can also be seen as an individual's thoughts or beliefs about what others expect of them in terms of doing or not doing certain actions. If an individual's behavior is accepted by people they consider important in their life, they will engage in that behavior. The more someone intends to become a whistleblower, the more they believe that their actions will be supported by those they value in their lives. These findings align with research by Owusu et al. (2020), Zakaria et al. (2016), and Winardi (2013), who found that subjective norms significantly influence whistleblowing intentions. The belief about others' expectations, who are significant to them, regarding whistleblowing is known as normative belief. An individual can have normative beliefs about their intention to disclose as a whistleblower (Zakaria et al., 2016). However, these findings contradict the research by Rustiarini et al. (2017) and

Purwantini (2016), who claimed that subjective norms do not influence whistleblowing intentions.

The study found that perceived behavioral control has a significant influence on whistleblowing intention. This means that the level of perceived behavioral control has not yet been able to drive employees' intentions to report. This indicates that the higher the perceived behavioral control, the higher the intention to report, and vice versa. In other words, the higher the respondents' perception of their own control over behavior, the higher their intention to report through both internal and external reporting channels (Istiqomah & Anisykurlillah, 2020). This study supports the research by Park & Blenkinsopp (2009), Zakaria et al. (2016), Winardi (2013), and Tulan Mansor et al. (2021), who found a positive relationship between perceived behavioral control and the intention to report errors. People are more likely to disclose errors if they believe that the various challenges in carrying out the activity can be managed and feel confident in their ability to do so. However, this study is not in line with Salsabilla (2023) and Saud (2016), who disagreed with the findings of this study, arguing that the view of perceived behavioral control does not affect whistleblowing intentions.

The analysis results show that the level of moral intensity has a positive impact on whistleblowing intention. This means that when civil servants have a strong moral sense to report others' fraudulent actions, the intention to report increases. The higher the positive ethical level they represent, the more carefully employees will think before evaluating and even acting on the whistleblowing intentions made by themselves or their colleagues. In the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation of Central Java, moral intensity will influence how a person acts and makes decisions. The level of moral intensity an individual has determines the correct and appropriate behavior, which then influences decision-making (Primasari & Fidiana, 2020). A person will intend to behave if they feel that considering the benefits and dangers of their actions is appropriate in their environment and that the actions they take are the result of their self-control (Jones, 1991). This study's findings are supported by the research of Primasari & Fidiana (2020), Urumsah et al. (2018), and Pangestu & Rahajeng (2020), who found that moral intensity is a strong determinant of whistleblowing decisions. The higher the positive moral intensity, the more employees think carefully before evaluating and acting on the whistleblowing intentions of themselves or their colleagues (Primasari & Fidiana, 2020). Consequently, moral intensity can be understood as a variable or construct consisting of characteristics that extend from many themes connected to the overall moral themes of a particular situation, with the individual's perception and view of what they do having certain impacts (Primasari & Fidiana, 2020). This shows how important moral strength is for every person. Highly ethical individuals tend to act in ways they feel are right, and their high ethical standards will serve as a check on behavior when deciding to report fraud (Stikeleather, 2016). They will then take actions that positively influence the future, especially regarding whistleblowing.

The analysis results found that professional commitment has a positive influence on whistleblowing intention. This means that when civil servants have a high level of professional commitment to reporting the fraudulent actions of others, their whistleblowing intention increases. Professional commitment can be defined as an individual's love and passion for their current profession. An individual with professional commitment has a sense of responsibility to protect their profession, so when they witness violations or deviations from the regulations around them, they are motivated to report fraudulent behavior in that environment (Setiawati & Sari, 2016). This finding is supported by research from Urumsah et al. (2018) and Pangestu & Rahajeng (2020), which showed that strong professional commitment will ultimately increase an individual's intention to engage in whistleblowing, and this hypothesis has been proven. Strong professional commitment enables individuals to work professionally (Urumsah et al., 2018). Pangestu & Rahajeng (2020) state that professional commitment positively influences whistleblowing intentions. Individuals with a high level of professionalism or dedication to their profession, aligned with ethical and professional standards covering their responsibilities in an organization, will make decisions that align with the organization's interests. Therefore, to protect their profession, they will feel more responsible when violations occur against the applicable regulations, which will lead to the intention to report fraudulent behavior in the workplace.

D. CONCLUSION

Based on the research results as outlined in the previous chapter, several conclusions can be drawn: (1) There is a positive influence of attitude on Whistleblowing Intention. (2) There is a positive influence of subjective norms on Whistleblowing Intention. (3) There is a negative influence of perceived behavioral control on Whistleblowing Intention. (4) There is a significant positive influence of moral intensity on Whistleblowing Intention. (5) There is a significant positive influence of professional commitment on Whistleblowing Intention.

The limitation of this study is that the respondents were only employees working in the Bureau of Government, Regional Autonomy, and Regional Secretariat Cooperation, Central Java Province, so the results of this study regarding attitude, subjective norms, perceived behavioral control, moral intensity, and professional commitment towards whistleblowing intention cannot be generalized to employees in other agencies. For future research, it is recommended to expand the sample size for a more comprehensive study across various government agencies or public sectors in Indonesia.

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