


Determinant Factors of Whistleblowing Intention



Browser tabs: Harti Budi Yanti - Go... x, Advances in Social Sc... x, Download file [iLove... x, Live Streaming T... x, SINTA - Science and... x, Garuda - Garba Ruj... x

URL: atlantispress.com/proceedings/series/assehr

**ATLANTIS PRESS**

[ABOUT](#) [NEWS](#) [PRODUCTS & SERVICES](#) [POLICIES AND GUIDELINES](#) [INDUSTRY AFFILIATIONS](#) [CONTACT](#)

Part of **SPRINGER NATURE**

[PROCEEDINGS](#) [JOURNALS](#) [BOOKS](#)

[SERIES HOME](#)


[VOLUMES](#)

[SEARCH](#)

[AIMS & SCOPE](#)

[PUBLISHING INFO](#)

[ABSTRACTING & INDEXING](#)



Advances in Social Science, Education and Humanities Research

ISSN (Online): 2352-5398 ISSN (Print): N/A

Series Editor(s):
Wadim Strielkowski, Jessica M. Black, Stephen A. Butterfield, Chi-Cheng Chang, Jiuqing Cheng, Francisco Perlas Dumanig, Radhi Al-Mabuk, Radhi Al-Mabuk, Mathias Urban, Stephen Webb

[View Editor Information](#) [NEW CONTENT ALERTS](#)

The proceedings series ***Advances in Social Science, Education and Humanities Research*** aims to publish proceedings from conferences on the theories and methods in fields of social sciences, education and humanities. [Read full Aims & Scope](#)

All proceedings in this series are **open access**, i.e. the articles published in them are

[Harti Budi Yanti - Go](#)
[Advances in Social Sc](#)
[Download file | iLove](#)
[Live Streaming T](#)
[SINTA - Science and](#)
[Garuda - Garba Ruj](#)

atlantis-press.com/proceedings/series/assehr

[SERIES HOME](#)
[VOLUMES](#)
[SEARCH](#)
[AIMS & SCOPE](#)
[PUBLISHING INFO](#)
[ABSTRACTING & INDEXING](#)

Education and Humanities Research

Al-Mabuk, Mathias Urban, Stephen Webb

View Editor Information

NEW CONTENT ALERTS

The proceedings series **Advances in Social Science, Education and Humanities Research** aims to publish proceedings from conferences on the theories and methods in fields of social sciences, education and humanities. [Read full Aims & Scope](#)

All proceedings in this series are **open access**, i.e. the articles published in them are immediately and permanently free to read, download, copy & distribute. Each volume is published under the **CC BY-NC 4.0** user license which defines the permitted 3rd-party reuse of its articles. The online publication of each proceedings is sponsored by the conference organizers and hence no additional publication fees are required.

Should you wish to publish a proceedings in this series, please then submit your conference proposal via our online submission system <http://www.atlantis-press.com/account>. Your proposal will be evaluated by a Series Editor(s) and/or a scientific evaluation committee consisting of senior researchers in the relevant field. This is to ensure the integrity and quality of the proceedings that we publish.

For any questions about this series, please [contact our publishing team](#).

[Latest Volumes](#)
[Most Downloaded](#)
[Most Cited](#)
[Upcoming Volumes](#)

[Harti Budi Yanti - Go](#)
[Determinant Factors](#)
[Download file | iLove](#)
[Live Streaming T](#)
[SINTA - Science and](#)
[Garuda - Garba Ruj](#)

atlantis-press.com/proceedings/bis-hss-21/125982494

[HOME](#)
[PREFACE](#)
[ARTICLES](#)
[AUTHORS](#)
[ORGANIZERS](#)
[PUBLISHING INFORMATION](#)

Volume Title	Proceedings of the 3rd Borobudur International Symposium on Humanities and Social Science 2021 (BIS-HSS 2021)
Series	Advances in Social Science, Education and Humanities Research
Publication Date	29 December 2022
ISBN	10.2991/978-2-494069-49-7_129
ISSN	2352-5398
DOI	10.2991/978-2-494069-49-7_129 How to use a DOI?
Copyright	© 2023 The Author(s)
Open Access	Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (http://creativecommons.org/licenses/by-nc/4.0/), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

Cite this article

[ris](#)
[enw](#)
[bib](#)

atlantis-press.com/proceedings/bis-hss-21/125982494

ATLANTIS PRESS

Part of **SPRINGER NATURE**

ABOUT NEWS PRODUCTS & SERVICES POLICIES AND GUIDELINES INDUSTRY AFFILIATIONS CONTACT

PROCEEDINGS JOURNALS BOOKS Search

Series: *Advances in Social Science, Education and Humanities Research*

Proceedings of the 3rd Borobudur International Symposium on Humanities and Social Science 2021 (BIS-HSS 2021)

HOME

PREFACE

ARTICLES

AUTHORS

ORGANIZERS

PUBLISHING INFORMATION

< PREVIOUS ARTICLE IN VOLUME NEXT ARTICLE IN VOLUME >

Determinant Factors of Whistleblowing Intention

Authors

Harti Budi Yanti¹*, Vonny Djaja¹, Deliza Henny¹

¹ Accounting Dept, Trisakti University, 11440, Indonesia

* Corresponding author. Email: hartibudi@trisakti.ac.id

Corresponding Author

Harti Budi Yanti

Available Online 29 December 2022

atlantis-press.com/proceedings/bis-hss-21/articles?q=&author=&keyword=&title=&type=&page=2

HOME

PREFACE

ARTICLES

AUTHORS

ORGANIZERS

PUBLISHING INFORMATION

Proceedings Article

Determinant Factors of Whistleblowing Intention

Harti Budi Yanti, Vonny Djaja, Deliza Henny

Whistleblowing is an act of reporting by organizational participants about illegal, immoral practices done by colleagues or their superiors. None are willing to whistle blow due to the consequences behind it. Therefore, a whistleblowing system is applied to encourage the active role of all parties to...

Article details

Download article (PDF)

Proceedings Article

Incidence of Preeclampsia during the Third Trimester and Its Impact on Low Birth Weight Infants

Diti Indriyani Azzahra, Irmia Rachmiyani

Indonesia is one of the developing countries that occupy the third position in ASEAN and second in the South East Asian Nation Regional Organization region with the largest Maternal Mortality Rate and perinatal. All maternal deaths were 99% occurred in developing countries, one of which was Indonesia....



Determinant Factors of Whistleblowing Intention

Harti Budi Yanti^{1*}, Vonny Djaja¹, Deliza Henny¹

¹Accounting Dept, Trisakti University, 11440, Indonesia

Corresponding author's email: hartibudi@trisakti.ac.id

ABSTRACT

Whistleblowing is an act of reporting by organizational participants about illegal, immoral practices done by colleagues or their superiors. None are willing to whistle blow due to the consequences behind it. Therefore, a whistleblowing system is applied to encourage the active role of all parties to whistle blow potential/occurrence of fraud, sincerely and responsibly. This research reveals the effect of behavioral control, personal cost, ethical environment, moral identity, and risk aversion on whistleblowing intentions. This study uses primary data collected from Jakarta's finance, accounting, marketing, and procurement divisions implementing a whistleblowing system. The result showed a positive influence of perceptions of behavioral control and ethical environment on whistleblowing intentions. Risk aversion strengthens the positive effect of moral identity and weakens the negative impact of personal cost on whistleblowing intentions. Based on this result, the leaders need to socialize the existence of a witness protection mechanism to convince and provide guarantees for the safety of whistleblowers and rewards for their courage and moral awareness, reducing the occurrence of potential fraud.

Keywords: *Whistleblowing intention; Behavioral Control Perception; Personal Cost; Ethical Environment; Moral Identity; Risk Aversion*

1. INTRODUCTION

The whistleblowing phenomenon is interesting to reveal. Transparency International states that a whistleblower is essential in uncovering corrupt practices, dishonesty, and mistakes made by the management. The results of Near and Miceli's research [1] for three decades confirm the importance of the role of whistleblowers for management and organizations, especially preventing lawsuits due to defective products, employee discrimination which have an impact on the credibility and sustainability of the organization. However, being a whistleblower takes much courage, and not everyone can do it. Currently, the government has regulated this whistleblowing practice in Law No. 13 of 2006 concerning the Protection of Witnesses and Victims. In addition, Supreme Court Circular No. 4 of 2011 concerning the treatment of whistleblowers and sanctions for cooperating perpetrators. This legal protection is not enough to strengthen the whistleblowing intention.

Many factors influence whistleblowing intentions, such as perceived ethical climate, organizational identity, moral identity, risk aversion [2]–[5]. The personal cost factor is a consideration related to the risks that must be borne, such as being hostile, threats of revenge,

ostracized, and rotated to weaken whistleblowing intentions [4]–[9]. Considerations about the seriousness of the violation also affect whistleblowing intentions [1], [3], [4], [6], [9]. The results of previous studies have shown inconsistent results, so it is interesting to re-examine.

This study re-examines the perceived behavioral control factors, personal costs, ethical environment, moral identity as independent variables, and risk aversion as moderating factors influencing whistleblowing intentions. The results of this study become a reference in developing a whistleblowing mechanism that is more reliable and respects whistleblowers more.

2. METHOD

Definition of whistleblowing intention is an urge to report actions that violate their superiors or another interested party [10]. Perception of behavioral control is the feeling a person feels about the ease of carrying out specific actions [1], [11]. These variables were measured each with four items of Park and Blenkinsopp's [12] instrument. Personal costs are personal sacrifices in material and non-material that arise from being a whistleblower. This variable uses three statements adopted from Sholihun, Yanti [13]. The ethical

environment is the application of ethics in the company, being honest, fair, respecting each other, being polite, measured by 5 statement items adopted from Kristanti's research [7]. Moral identity is the belief that whistleblowing is a moral act, measured by two statement items based on the instrument adopted from Aquino and Reed [14]. Risk aversion is behavior that avoids harmful risks for oneself, measured by five statements developed by Cable and Judge [15].

This research has primary data obtained from the distribution of online questionnaires to employees of the finance or accounting, marketing, and procurement divisions at several companies in Jakarta that have implemented a whistleblowing mechanism. The questionnaire contains 23 statement items to measure all research variables. One hundred twenty-seven exemplars returned; 2 were incomplete, so only 125 were processed.

Table 1 Hypothesis Testing

Variable	β	Sign
(Constant)	-0.176	
BCP	0.264	0.02*
PC	0.393	0.02
EE	0.422	0.006*
MI	-0.199	0.16
BCP*RA	-0.016	0.644
PC*RA	-0.115	0.007*
EE*RA	-0.016	0.685
MI*RA	0.168	0.00**

*) sign at level 5%, **) sign at level 1%

Dependent Variable: WBI (*Whistleblowing Intention*); Independent Variables: BCP (*Behavioral Control Perception*), PC (*Personal Cost*), EE (*Ethical Environment*), MI (*Moral Identity*); Moderated Variable: RA (*Risk Aversion*)

3.2. Discussion

Based on the empirical result on Table 1, Behavioral Control Perception has a positive effect on whistleblowing intentions, as predicted. Behavioral Control Perception means a feeling of confidence that there are no obstacles to becoming a whistleblower. Top management supports and encourages anyone to do good things, especially if this action benefits. All respondents in this study stated that their organization had implemented a whistleblowing mechanism and provided guarantees of confidentiality and protection for whistleblowers. A special independent department handles these whistleblowing matters. This legal affirmation and certainty strengthen behavioral control perception and reduces doubts as a whistleblower. The results are consistent with Winardi's research [4], proving that behavioral control perception can act as a whistleblower.

An ethical environment has a positive effect on whistleblowing intentions, as predicted. A work environment that prioritizes ethical values, such as ethical, responsible behavior, and compliance with

3. RESULT AND DISCUSSION

Most of the respondents in this study were male. A total of 32% of respondents are 25 to 30 years old, and only 20% are over 50 years old. The majority of respondents are employees with job tenure of more than 15 years, and only 3% have a working period of less than a year. Based on their position, the majority of respondents are managers.

3.1. Results

This research objective is to examine the factors that influence the whistleblowing intention of employees in the finance or accounting, marketing, and procurement departments. Moderated Regression Analysis to test the hypothesis presented at Table 1.

norms, means an ethical environment. Every individual in the organization will hold moral beliefs that emphasize a code of ethics, ethical principles, and welfare for the entire community, which will form a stable, ethical environment to protect the organization from various harmful acts, one of which is being a whistleblower. The results of this study are consistent with the findings of previous research [2], [5], [7].

Personal costs do not affect whistleblowing intentions. Personal costs are negative consequences that arise from an activity (a whistleblower). Threats, revenge, ostracism, transfers, and lawsuits are individual costs attached to whistleblowing. However, in this study, personal cost does not affect whistleblowing intentions. Based on interviews with respondents, all companies surveyed already have a whistleblowing mechanism complete with protection clauses for whistleblowers, witnesses, and victims. This whistleblowing mechanism ensures that these personal costs eliminate. The results of this study confirm the previous research [4], [6], [9]. These results are inconsistent with Kristanti's research [7].

Moral identity does not affect whistleblowing intentions. Moral identity includes a set of good basic morals such as an attitude of concern and care for others, impartiality (that is, the attitude of treating everyone as equal, fair, and not discriminatory), sympathy, generosity, mutual respect. Please help, be diligent, honest, and always do good. Individuals with high moral identity do not affect to become a whistleblower. One possibility argument is that those with high moral identity prefer to personally remind the party suspected of committing an illegal act rather than report it to an organization that potentially embarrasses the perpetrator. The results of this study are inconsistent with the findings of Zhou, Liu, and Zhao [2], which reveal that moral identity has a positive effect on whistleblowing intentions.

As predicted, risk aversion weakens the negative influence of personal costs on whistleblowing intentions. A risk aversion person is an individual who thinks more about himself, avoiding conflicts that will cause discomfort for him. Risk aversion people tend to act with minimal risk, even though the rewards for preventing this risk are minimal. Being a whistleblower will cause inconvenience to himself and others in the long run. Considering cost benefits, including the consequences of becoming a whistleblower, is very carefully thinking. This characteristic weakens the negative influence of personal cost considerations on whistleblowing intentions.

Risk aversions always weighed the risks and consequences of being a whistleblower. If the positive outcomes outweigh the negatives and avoid the risk of even more significant harm, then it encourages whistleblowing intentions. Meanwhile, individuals with high moral identity tend to behave prosocial, ethically, act sincerely, and like harmony and kindness, tend to be whistleblowers. Risk aversion will strengthen the positive influence of moral identity on whistleblowing intentions. These results are inconsistent with Zhou, Liu, and Zhao [2].

4. CONCLUSION

Results showed positive influences of perceptions of behavioral control and ethical environment on whistleblowing intentions. Risk aversion strengthens the positive effect of moral identity and weakens the negative impact of personal cost on whistleblowing intentions. Risk aversion weakens the negative influence of personal costs on whistleblowing intentions. Risk aversion does strengthen the positive effect of moral identity on whistleblowing intentions. Most of the respondents confirmed that the purpose of filling out this questionnaire was only for the development of accounting science and practice. In addition, the respondents requested anonymity to avoid the consequences that follow, an indication that this topic is

still considered sensitive and can interfere with the sustainability of his work and social life.

The results of this study serve as a reference for practitioners in developing knowledge and skills related to whistleblowing and motivating employees to become whistleblowers to reduce the level of violations or fraud. In addition, it becomes a reference for management regarding the determination of whistleblowing policies in an organization. For example, they are giving rewards or awards for whistleblowers that are proven to be valid, encouraging employees to do whistleblowing because they feel appreciated and protected.

ACKNOWLEDGMENT

This research was funded by the Faculty of Economics and Business, Trisakti University through Penelitian Unggulan Fakultas.

REFERENCES

- [1] J. P. Near and M. P. Miceli, "After the wrongdoing : What managers should know about whistleblowing," *Business Horizons*, vol. 59, no. 1, pp. 105–114, 2016, doi: 10.1016/j.bushor.2015.09.007.
- [2] L. Zhou, "Psychological mechanisms linking ethical climate to employee whistle-blowing intention," 2018, doi: 10.1108/JMP-09-2017-0292.
- [3] R. Lestari and R. Yaya, "Whistleblowing Dan Faktor-Faktor Yang Mempengaruhi Niat Melaksanakannya Oleh Aparatur Sipil Negara," *Jurnal Akuntansi*, vol. 21, no. 3, p. 336, 2017, doi: 10.24912/ja.v21i3.265.
- [4] R. D. Winardi, "The Influence Of Individual And Situational Factors On Lower-Level Civil Servants' Whistle-Blowing," vol. 28, no. 3, pp. 361–376, 2013.
- [5] R. A. Hanif and F. Odiatma, "Pengaruh Lingkungan Etika Terhadap Niat Melakukan Whistleblowing Dengan Locus Of Control Sebagai Variabel Moderasi," *Jurnal Akuntansi dan Keuangan Bisnis*, vol. 10, no. 2, pp. 61–69, 2017.
- [6] R. Marliza, "Pengaruh Personal Cost Of Reporting, Komitmen Organisasi, Dan Tingkat Keseriusan Kecurangan Terhadap Niat Melakukan Whistleblowing," *Jurnal Akuntansi*, vol. 6, no. 1, pp. 1–20, 2018.
- [7] Kristanti, "Analisis Pengaruh Personal Cost Dan Lingkungan Etika Terhadap Niat Melakukan Whistleblowing Dengan Locus Of Control Sebagai Variabel Moderasi Program Pascasarjana Fakultas Ekonomi Universitas Islam Indonesia Fraud is a major problem for many org," 2018.
- [8] R. Bagustianto and Nurkholis, "Faktor-Faktor Yang

- Mempengaruhi Untuk Melakukan Tindakan Whistle-Blowing,” *Fakultas Ekonomi dan Bisnis Universitas Brawijaya*, vol. 3, no. 1, pp. 1–18, 2012.
- [9] M. Bouville, “Whistle-Blowing and Morality Whistle-blowing and morality,” no. August, 2017, doi: 10.1007/s10551-007-9529-7.
- [10] M. Fishbein, “The Influence of Attitudes on Behavior,” no. January 2005, 2014.
- [11] H. Park and J. Blenkinsopp, “Whistleblowing as Planned Behavior – A Survey of South Korean Police Officers Park , H . and Blenkinsopp , J . (2009) ’ Whistleblowing as planned behavior – A survey of South Korean police officers ’, *Journal of Business Ethics* , 85 (4), pp . 545-556 ,” no. April, 2009, doi: 10.1007/s10551-008-9788-y.
- [12] S. Sholihun and H. B. Yanti, “Determinan Intensi Whistleblowing Dengan Insentif Whistleblowing Sebagai Variabel Moderasi,” *Media Riset Akuntansi, Auditing & Informasi*, vol. 21, no. 1, p. 35, 2021, doi: 10.25105/mraai.v21i1.9151.
- [13] K. Aquino and A. Reed, “The Self-Importance of Moral Identity,” vol. 83, no. 6, pp. 1423–1440, 2002, doi: 10.1037//0022-3514.83.6.1423.
- [14] D. M. Cable and T. A. Judge, “Pay Preferences And Job Search Decisions : A Person-Organization Fit Perspective,” 1994.
- [15] E. Hariyani and A. A. Putra, “Pengaruh Komitmen Profesional, Lingkungan Etika, Intensitas Moral, Personal Cost Terhadap Intensi Untuk Melakukan Whistleblowing Internal (Studi Empiris Pada Opd Kabupaten Bengkalis),” *Jurnal Akuntansi, Keuangan dan Bisnis*, vol. 11, no. 2, pp. 17–26, 2018.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter’s Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter’s Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.



Determinant Factors of Whistleblowing Intention

by Harti Budi Yanti, Vonny Djaja , Deliza Henny

Submission date: 13-Sep-2023 10:24AM (UTC+0700)

Submission ID: 2164712330

File name: 9._125982494.pdf (468.29K)

Word count: 2264

Character count: 13566



Determinant Factors of Whistleblowing Intention

Harti Budi Yanti^{1*}, Vonny Djaja¹, Deliza Henny¹

¹Accounting Dept, Trisakti University, 11440, Indonesia

Corresponding author's email: hartibudi@trisakti.ac.id

ABSTRACT

Whistleblowing is an act of reporting by organizational participants about illegal, immoral practices done by colleagues or their superiors. None are willing to whistle blow due to the consequences behind it. Therefore, a whistleblowing system is applied to encourage the active role of all parties to whistle blow potential/occurrence of fraud, sincerely and responsibly. This research reveals the effect of behavioral control, personal cost, ethical environment, moral identity, and risk aversion on whistleblowing intentions. This study uses primary data collected from Jakarta's finance, accounting, marketing, and procurement divisions implementing a whistleblowing system. The result showed a positive influence of perceptions of behavioral control and ethical environment on whistleblowing intentions. Risk aversion strengthens the positive effect of moral identity and weakens the negative impact of personal cost on whistleblowing intentions. Based on this result, the leaders need to socialize the existence of a witness protection mechanism to convince and provide guarantees for the safety of whistleblowers and rewards for their courage and moral awareness, reducing the occurrence of potential fraud.

Keywords: Whistleblowing intention; Behavioral Control Perception; Personal Cost; Ethical Environment; Moral Identity; Risk Aversion

1. INTRODUCTION

The whistleblowing phenomenon is interesting to reveal. Transparency International states that a whistleblower is essential in uncovering corrupt practices, dishonesty, and mistakes made by the management. The results of Near and Miceli's research [1] for three decades confirm the importance of the role of whistleblowers for management and organizations, especially preventing lawsuits due to defective products, employee discrimination which have an impact on the credibility and sustainability of the organization. However, being a whistleblower takes much courage, and not everyone can do it. Currently, the government has regulated this whistleblowing practice in Law No. 13 of 2006 concerning the Protection of Witnesses and Victims. In addition, Supreme Court Circular No. 4 of 2011 concerning the treatment of whistleblowers and sanctions for cooperating perpetrators. This legal protection is not enough to strengthen the whistleblowing intention.

Many factors influence whistleblowing intentions, such as perceived ethical climate, organizational identity, moral identity, risk aversion [2]–[5]. The personal cost factor is a consideration related to the risks that must be borne, such as being hostile, threats of revenge,

ostracized, and rotated to weaken whistleblowing intentions [4]–[9]. Considerations about the seriousness of the violation also affect whistleblowing intentions [1], [3], [4], [6], [9]. The results of previous studies have shown inconsistent results, so it is interesting to re-examine.

This study re-examines the perceived behavioral control factors, personal costs, ethical environment, moral identity as independent variables, and risk aversion as moderating factors influencing whistleblowing intentions. The results of this study become a reference in developing a whistleblowing mechanism that is more reliable and respects whistleblowers more.

2. METHOD

Definition of whistleblowing intention is an urge to report actions that violate their superiors or another interested party [10]. Perception of behavioral control is the feeling a person feels about the ease of carrying out specific actions [1], [11]. These variables were measured each with four items of Park and Blenkinsopp's [12] instrument. Personal costs are personal sacrifices in material and non-material that arise from being a whistleblower. This variable uses three statements adopted from Sholihun, Yanti [13]. The ethical

environment is the application of ethics in the company, being honest, fair, respecting each other, being polite, measured by 5 statement items adopted from Kristanti's research [7]. Moral identity is the belief that whistleblowing is a moral act, measured by two statement items based on the instrument adopted from Aquino and Reed [14]. Risk aversion is behavior that avoids harmful risks for oneself, measured by five statements developed by Cable and Judge [15].

This research has primary data obtained from the distribution of online questionnaires to employees of the finance or accounting, marketing, and procurement divisions at several companies in Jakarta that have implemented a whistleblowing mechanism. The questionnaire contains 23 statement items to measure all research variables. One hundred twenty-seven exemplars returned; 2 were incomplete, so only 125 were processed.

Table 1 Hypothesis Testing

Variable	β	Sign
(Constant)	-0.176	
BCP	0.264	0.02*
PC	0.393	0.02
EE	0.422	0.006*
MI	-0.199	0.16
BCP*RA	-0.016	0.644
PC*RA	-0.115	0.007*
EE*RA	-0.016	0.685
MI*RA	0.168	0.00**

*) sign at level 5%, **) sign at level 1%

Dependent Variable: WBI (*Whistleblowing Intention*); Independent Variables: BCP (*Behavioral Control Perception*), PC (*Personal Cost*), EE (*Ethical Environment*), MI (*Moral Identity*); Moderated Variable: RA (*Risk Aversion*)

3.2. Discussion

Based on the empirical result on Table 1, Behavioral Control Perception has a positive effect on whistleblowing intentions, as predicted. Behavioral Control Perception means a feeling of confidence that there are no obstacles to becoming a whistleblower. Top management supports and encourages anyone to do good things, especially if this action benefits. All respondents in this study stated that their organization had implemented a whistleblowing mechanism and provided guarantees of confidentiality and protection for whistleblowers. A special independent department handles these whistleblowing matters. This legal affirmation and certainty strengthen behavioral control perception and reduces doubts as a whistleblower. The results are consistent with Winardi's research [4], proving that behavioral control perception can act as a whistleblower.

An ethical environment has a positive effect on whistleblowing intentions, as predicted. A work environment that prioritizes ethical values, such as ethical, responsible behavior, and compliance with

3. RESULT AND DISCUSSION

Most of the respondents in this study were male. A total of 32% of respondents are 25 to 30 years old, and only 20% are over 50 years old. The majority of respondents are employees with job tenure of more than 15 years, and only 3% have a working period of less than a year. Based on their position, the majority of respondents are managers.

3.1. Results

This research objective is to examine the factors that influence the whistleblowing intention of employees in the finance or accounting, marketing, and procurement departments. Moderated Regression Analysis to test the hypothesis presented at Table 1.

norms, means an ethical environment. Every individual in the organization will hold moral beliefs that emphasize a code of ethics, ethical principles, and welfare for the entire community, which will form a stable, ethical environment to protect the organization from various harmful acts, one of which is being a whistleblower. The results of this study are consistent with the findings of previous research [2], [5], [7].

Personal costs do not affect whistleblowing intentions. Personal costs are negative consequences that arise from an activity (a whistleblower). Threats, revenge, ostracism, transfers, and lawsuits are individual costs attached to whistleblowing. However, in this study, personal cost does not affect whistleblowing intentions. Based on interviews with respondents, all companies surveyed already have a whistleblowing mechanism complete with protection clauses for whistleblowers, witnesses, and victims. This whistleblowing mechanism ensures that these personal costs eliminate. The results of this study confirm the previous research [4], [6], [9]. These results are inconsistent with Kristanti's research [7].

Moral identity does not affect whistleblowing intentions. Moral identity includes a set of good basic morals such as an attitude of concern and care for others, impartiality (that is, the attitude of treating everyone as equal, fair, and not discriminatory), sympathy, generosity, mutual respect. Please help, be diligent, honest, and always do good. Individuals with high moral identity do not affect to become a whistleblower. One possibility argument is that those with high moral identity prefer to personally remind the party suspected of committing an illegal act rather than report it to an organization that potentially embarrasses the perpetrator. The results of this study are inconsistent with the findings of Zhou, Liu, and Zhao [2], which reveal that moral identity has a positive effect on whistleblowing intentions.

As predicted, risk aversion weakens the negative influence of personal costs on whistleblowing intentions. A risk aversion person is an individual who thinks more about himself, avoiding conflicts that will cause discomfort for him. Risk aversion people tend to act with minimal risk, even though the rewards for preventing this risk are minimal. Being a whistleblower will cause inconvenience to himself and others in the long run. Considering cost benefits, including the consequences of becoming a whistleblower, is very carefully thinking. This characteristic weakens the negative influence of personal cost considerations on whistleblowing intentions.

Risk aversions always weighed the risks and consequences of being a whistleblower. If the positive outcomes outweigh the negatives and avoid the risk of even more significant harm, then it encourages whistleblowing intentions. Meanwhile, individuals with high moral identity tend to behave prosocial, ethically, act sincerely, and like harmony and kindness, tend to be whistleblowers. Risk aversion will strengthen the positive influence of moral identity on whistleblowing intentions. These results are inconsistent with Zhou, Liu, and Zhao [2].

4. CONCLUSION

Results showed positive influences of perceptions of behavioral control and ethical environment on whistleblowing intentions. Risk aversion strengthens the positive effect of moral identity and weakens the negative impact of personal cost on whistleblowing intentions. Risk aversion weakens the negative influence of personal costs on whistleblowing intentions. Risk aversion does strengthen the positive effect of moral identity on whistleblowing intentions. Most of the respondents confirmed that the purpose of filling out this questionnaire was only for the development of accounting science and practice. In addition, the respondents requested anonymity to avoid the consequences that follow, an indication that this topic is

still considered sensitive and can interfere with the sustainability of his work and social life.

The results of this study serve as a reference for practitioners in developing knowledge and skills related to whistleblowing and motivating employees to become whistleblowers to reduce the level of violations or fraud. In addition, it becomes a reference for management regarding the determination of whistleblowing policies in an organization. For example, they are giving rewards or awards for whistleblowers that are proven to be valid, encouraging employees to do whistleblowing because they feel appreciated and protected.

ACKNOWLEDGMENT

This research was funded by the Faculty of Economics and Business, Trisakti University through Penelitian Unggulan Fakultas.

REFERENCES

- [1] J. P. Near and M. P. Miceli, "After the wrongdoing : What managers should know about whistleblowing," *Business Horizons*, vol. 59, no. 1, pp. 105–114, 2016, doi: 10.1016/j.bushor.2015.09.007.
- [2] L. Zhou, "Psychological mechanisms linking ethical climate to employee whistle-blowing intention," 2018, doi: 10.1108/JMP-09-2017-0292.
- [3] R. Lestari and R. Yaya, "Whistleblowing Dan Faktor-Faktor Yang Mempengaruhi Niat Melaksanakannya Oleh Aparatur Sipil Negara," *Jurnal Akuntansi*, vol. 21, no. 3, p. 336, 2017, doi: 10.24912/ja.v21i3.265.
- [4] R. D. Winardi, "The Influence Of Individual And Situational Factors On Lower-Level Civil Servants' Whistle-Blowing," vol. 28, no. 3, pp. 361–376, 2013.
- [5] R. A. Hanif and F. Odiatma, "Pengaruh Lingkungan Etika Terhadap Niat Melakukan Whistleblowing Dengan Locus Of Control Sebagai Variabel Moderasi," *Jurnal Akuntansi dan Keuangan Bisnis*, vol. 10, no. 2, pp. 61–69, 2017.
- [6] R. Marliza, "Pengaruh Personal Cost Of Reporting, Komitmen Organisasi, Dan Tingkat Keseriusan Kecurangan Terhadap Niat Melakukan Whistleblowing," *Jurnal Akuntansi*, vol. 6, no. 1, pp. 1–20, 2018.
- [7] Kristanti, "Analisis Pengaruh Personal Cost Dan Lingkungan Etika Terhadap Niat Melakukan Whistleblowing Dengan Locus Of Control Sebagai Variabel Moderasi Program Pascasarjana Fakultas Ekonomi Universitas Islam Indonesia Fraud is a major problem for many org," 2018.
- [8] R. Bagustianto and Nurkholis, "Faktor-Faktor Yang

- Mempengaruhi Untuk Melakukan Tindakan Whistle-Blowing,” *Fakultas Ekonomi dan Bisnis Universitas Brawijaya*, vol. 3, no. 1, pp. 1–18, 2012.
- [9] M. Bouville, “Whistle-Blowing and Morality Whistle-blowing and morality,” no. August, 2017, doi: 10.1007/s10551-007-9529-7.
- [10] M. Fishbein, “The Influence of Attitudes on Behavior,” no. January 2005, 2014.
- [11] H. Park and J. Blenkinsopp, “Whistleblowing as Planned Behavior – A Survey of South Korean Police Officers Park , H . and Blenkinsopp , J . (2009) ’ Whistleblowing as planned behavior – A survey of South Korean police officers ’, *Journal of Business Ethics* , 85 (4), pp . 545-556 ,” no. April, 2009, doi: 10.1007/s10551-008-9788-y.
- [12] S. Sholihun and H. B. Yanti, “Determinan Intensi Whistleblowing Dengan Insentif Whistleblowing Sebagai Variabel Moderasi,” *Media Riset Akuntansi, Auditing & Informasi*, vol. 21, no. 1, p. 35, 2021, doi: 10.25105/mraai.v21i1.9151.
- [13] K. Aquino and A. Reed, “The Self-Importance of Moral Identity,” vol. 83, no. 6, pp. 1423–1440, 2002, doi: 10.1037//0022-3514.83.6.1423.
- [14] D. M. Cable and T. A. Judge, “Pay Preferences And Job Search Decisions: A Person-Organization Fit Perspective,” 1994.
- [15] E. Hariyani and A. A. Putra, “Pengaruh Komitmen Profesional, Lingkungan Etika, Intensitas Moral, Personal Cost Terhadap Intensi Untuk Melakukan Whistleblowing Internal (Studi Empiris Pada Opd Kabupaten Bengkalis),” *Jurnal Akuntansi, Keuangan dan Bisnis*, vol. 11, no. 2, pp. 17–26, 2018.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter’s Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter’s Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.



Determinant Factors of Whistleblowing Intention

ORIGINALITY REPORT

8%

SIMILARITY INDEX

7%

INTERNET SOURCES

4%

PUBLICATIONS

2%

STUDENT PAPERS

PRIMARY SOURCES

1

www.trijurnal.lemlit.trisakti.ac.id

Internet Source

1%

2

Submitted to Walden University

Student Paper

1%

3

Hafiz Muhammad Ihsan Zafeer, Yanping Li, Samra Maqbool. "An Approach to Progress Learning Outcomes: International Graduate Students' Engagement in Reflective Practice and Reflective Journal Writing during Pandemic", Sustainability, 2023

Publication

1%

4

www.gssrr.org

Internet Source

1%

5

ejournal.umm.ac.id

Internet Source

1%

6

eudl.eu

Internet Source

1%

7

eprints.iain-surakarta.ac.id

Internet Source

<1%

8

wseas.com

Internet Source

<1 %

9

www.emerald.com

Internet Source

<1 %

10

Lulu Zhou, Yan Liu, Zhihong Chen, Shuming Zhao. "Psychological mechanisms linking ethical climate to employee whistle-blowing intention", Journal of Managerial Psychology, 2018

Publication

<1 %

11

Muhammad Kashif Aslam, Muhammad Saeed Akhtar, Muhammad Waheed Akhtar, Muhammad Asrar-ul-Haq, Jawad Iqbal, Muhammad Usman. " " ": the mediated moderation model of whistleblowing education and the whistleblowing intentions ", Kybernetes, 2021

Publication

<1 %

Exclude quotes Off

Exclude matches Off

Exclude bibliography On

Determinant Factors of Whistleblowing Intention

GRADEMARK REPORT

FINAL GRADE

GENERAL COMMENTS

/0

PAGE 1

PAGE 2

PAGE 3

PAGE 4