

Review Article

Whistleblowing Intention: A Study of Situation Factors

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Abstract - The low employee participation becomes a whistleblower caused by various factors, one of which is the situation factor. This study aims to examine the situation factors towards whistleblowing intentions with the types of reporting channel available such as internal, external, with identity, or anonymous. The respondents of this study were educational staff at tertiary institutions in Indonesia using questionnaires and analyzed using covariance-based SEM with Smart PLS 2.0. The results of this study explain that the seriousness of the wrongdoing significantly influences fraud intentions with an internal channel.

Keywords - whistleblowing intention, the seriousness of wrongdoing, wrongdoer status

I. INTRODUCTION

Mistakes that are often made in organizations such as fraud, corruption, and other unethical actions have become the main spotlight in the last few decades, as a result of scandals involving large companies in the United States, such as Enron, WorldCom, Anderson, and Tyco (Mesmer-Magnus and Viswesvaran, 2005). The wide range of scandals has led to the belief that the same mistakes can be found in almost every organization (Anand et al., 2004). Efforts are being made Sarbanes-Oxley Act (SOA) to solve these problems by improving the mechanisms of good governance from the internal side (Khushbu B, 2019). One of them adopted a whistleblowing system for any organization (Moeller, 2004).

A whistleblowing system is a program that allows employees or other parties to report activities that have the potential to commit fraud (Moeller, 2004). Previously this program had been used in the health and safety departments, environmental standards, to federal contracts. Thus, SOA can expect a whistleblowing system that includes accounting issues, internal controls, and auditing (Moeller, 2004).

According to Mesmer-Magnus and Viswesvaran (2005), the greatest possibility of whistleblowing is people in organizations, such as employees. Because employees are directly involved in the operational and technical activities of the organization (Winardi, 2014), they usually find

wrongdoing before other parties such as internal and external auditors (Moberly, 2006). However, employees who see wrongdoing actions sometimes face dilemmas (Barnett et al., 1996). This is caused by the consequences they might face if reporting it to the authority of the organization or outside the organization that can handle their report (Moeller, 2004). These consequences can be in the form of threats from within the organization, such as job loss, demotion, and so on. Whereas in public can be in the form of character assassination and even worse (Mesmer-Magnus and Viswesvaran, 2005).

In Indonesia, there is no law specifically regulating whistleblowing. Regulations regarding whistleblowing are implicit in Law No. 13 of 2006 concerning Protection of Victims and Witnesses. In addition, there is the Supreme Court Circular No.4 of 2011 on the Treatment of Crime and Witnesses Reporting, perpetrator Cooperating. However, the practice of whistleblowing and protection is still not fully implemented widely in government institutions or state institutions, public institutions or the private sector (Semendawai et al., 2011). Like the case of Susno Duadji, Vincent, Agus Condro, and Khairiansyah, the worst risk was killed, as in the case of the loss of the Solo palace statue (Semendawai et al., 2011). This has made the Indonesian government still unable to optimize the role of the whistleblower. Thus the government needs to determine what factors that increase and decrease the individual's intention to whistleblowing.

Previous research has examined many factors that influence an individual's intention to whistleblowing. Such as individual factors (Chui, 2003; Near and Miceli, 1985), personal costs (Jos et al., 1989), situational factors (Kaplan and Schutz, 2007), and other factors that can influence individual intentions in whistleblowing. Park et al. (2008) state that there are three dimensions of whistleblowing typology. Each dimension represents choices for employees such as formal-informal, identity-anonymous, and internal-external. Each dimension has advantages and disadvantages, as Kaplan and Schultz (2007) found that whistleblowers who do not use identity feel more secure from retaliation than using their original identity. Instead, they use of reporting channels with identity will be more



beneficial for organizations because it can be explored further (Kaplan et al., 2012).

On the internal and external dimensions, individuals are more likely to choose internal than external. Because external reporting channels are more threatening than internal channels (Mesmer-Magnus and Viswevaran, 2005). Even though whistleblowers using external channels have previously used internal reporting channels, often their reports are not welcomed or even obscured and ignored (Miceli et al., 1991). On the internal and external dimensions, individuals are more likely to choose internal than external. Because external reporting channels are more threatening than internal channels (Mesmer-Magnus and Viswevaran, 2005). Even though whistleblowers using external channels have previously used internal reporting channels, often their reports are not welcomed or even obscured and ignored (Miceli et al., 1991).

Thus it can be concluded that there are certain factors that drive and decrease one's intention for whistleblowing that they encounter. This research focuses on situational factors such as the seriousness of wrongdoing and wrongdoer status of Whistleblowing channel low rank such as internal, external, identity, and anonymous.

Situation factors such as the seriousness of wrongdoing and wrongdoer status influence an individual's intention to whistle. The seriousness of wrongdoing is related to the amount of money or how much an organization's loss is caused by wrongdoing. The results of previous studies state that individuals who observe wrongdoing and wrongdoing have more serious impacts tend to act and change (Near and Miceli, 1985 and 1995). Thus it can be concluded that the increasing seriousness of wrongdoing in a sufficient amount of money affects individual intentions to whistle.

Wrongdoer status is a factor that can reduce an individual's intention to whistle. This is related to the retaliation that will be faced by individuals who intend to report fraud (Cortina and Magley, 2003). If the person doing wrongdoing has a higher position, it will be more difficult to express because offenders are more likely to repress and retaliate against individuals who intend to whistle (Cortina and Magley, 2003). Regh et al. (2008) and Sely et al. (2019) also added that leaders who do wrongdoing are related to strategic organizational decisions. At the same time, low-rank wrongdoers do not affect organizational strategy decisions. In other words, whistleblowing actions need to be understood by all members of the organization so that the role of the whistleblower can play an optimal role in government.

The theory of planned behaviour explains that if a behaviour has positive consequences, individuals will tend to be kind (beneficial) to the behaviour. However, on the other hand, if the behaviour has negative consequences, then the individual tends to

be unkind (unfavourable) to the behaviour (Ajzen, 2005). Therefore the situation factor is the factor most considered by individuals when finding wrongdoing. Several previous studies have examined the situation factors in whistleblowing, such as Schultz et al., 1993; Ayer and Kaplan, 2005; Curtis, 2006; Taylor and Curtis, 2010; Ahmad, 2011; and Bagustianto and Nurkholis 2015 for testing customer seriousness factors and Near and Miceli, 1995; Miceli, 1999; Ahmad, 2011; Winardi, 2014; Saud 2015 for testing the wrongdoer status factor. However, these studies still show mixed results and test on one channel.

Therefore, this study aims to examine the situation factors towards whistleblowing intentions with the four reporting channels stated by Park et al. (2008) at one of the universities in Indonesia. Because whistleblowing research is still rare in educational institutions while ICW findings state that corruption in educational institutions is 296 cases with a total of 479 suspects resulting in state losses of 619 billion rupiahs (ICW, 2013). The most common mode in corruption cases is embezzlement and mark-up, which has been planned from the planning of the Special Allocation Fund.

This research can contribute to educational institutions in building and managing a whistleblowing system so that it can be utilized by all parties in the organization. So wrongdoing can be minimized and eradicated.

II. LITERATURE REVIEW

A. Theory of Planning Behavior

The theory of planned behaviour is a theory that was developed from a soldier's act. This theory aims to measure the intensity of someone performing certain behaviours (Ajzen, 2005). Planned behaviour theory explains attitudes, subjective norms, and behavioural control perceptions. The relationship between planned behaviour theory and fraud reporting is explained by attitude. Attitude is a decision in response to positive or negative behaviour. Attitude is also a combination of belief and evaluation behaviour (Ajzen, 2005).

Confidence behaviour is an individual's determination regarding positive or negative consequences, whereas evaluation is the result of the consequences obtained from that individual's beliefs (Ajzen, 2005). Thus, the more individuals have an evaluation that individual beliefs produce positive consequences, the individual will be good (beneficial) to the behaviour. But on the contrary, if it has negative consequences, then individuals tend to be unkind (unprofitable). This is the consideration of the whistleblower when reporting wrongdoing he encounters, whether it will have positive consequences or vice versa.

B. Whistleblowing

Near and Miceli (1985) explain that whistleblowing is a disclosure made by employees who are still working or employees who have stopped working against an illegal, immoral, or illegal practice under their job control to a person or organization that may influence these actions. Park et al. (2008) state that developing a whistleblowing typology based on three dimensions, each dimension represents choices for employees such as formal-informal, identity - anonymous, and internal-external. Individual decisions using the whistleblowing channel are based on costs and benefits (Gundlach et al., 2003 and Miceli and Near, 1985).

The formal and informal classification of whistleblowing channels is based on whether communication channels or procedures used for whistle are available within the organization. The formal whistleblowing channel is an institution established for whistleblowing, following the standards of existing formal communication channels or service organizations. At the same time, informal channels are carried out personally by employees to trusted close friends regarding wrongdoing (Park et al., 2008).

Whistleblowing channel with identity, i.e. employees who report wrongdoing, use their real identity or provide detailed information about their identity. Whereas anonymous, whistleblowers do not provide information about themselves or use a pseudonym identity (Park et al., 2008). The use of reporting channels with identities is less attractive to whistleblowers because of the risk of retaliation that they might get. But on the other hand, the reporting channel with identity will be more beneficial for the organization because it can be further processed (Kaplan et al., 2012). Ayer and Kaplan (2005) found that there was no difference in the use of reporting channels with identity and anonymous on individual intentions for whistleblowing related to ethical issues in planning software implementation. Kaplan and Schultz (2007) further explain that the availability of anonymous reporting channels tends to be chosen to report wrongdoing rather than identity, that is before whistleblowers face retaliation or when wrongdoers do not face negative consequences. However, when there is no negative impact using the reporting channel with and anonymous, there is no significant difference.

The next classification is internal and external. This classification is based on whether employees provide information inside or outside the organization. Employees who report wrongdoing to their superiors or someone in the organization who can correct the wrongdoing (whether that person has formal responsibility or not to correct fraud) is called internal whistleblowing. At the same time, external whistleblowing reports wrongdoing to institutions outside the organization that is believed to have the authority to correct wrongdoing (Park et al., 2008). Miceli et al. (2009) explain that revenge affects the

channel chosen by the whistleblower, whether internally or externally.

According to Mesmer-Magnus and Viswevaran (2005), external whistleblowing is more threatening than internal whistleblowing. Even though whistleblowers using external channels have previously used internal channels, often their reports are not welcomed or even obscured and ignored (Miceli et al., 1991). As a result, the whistleblower failed to stop the problem and became even worse (Miceli and Near, 2002).

Conversely, using internal reporting channels has benefits for the organization because the internal problems of the organization are not spread outward (Near and Miceli, 1985). However, each dimension of the reporting has unique advantages and disadvantages as there is no definite channel that individuals will choose for whistleblowing (Gundlach et al., 2003).

C. Hypothesis

a) The Seriousness of wrongdoing and whistleblowing

The seriousness of wrongdoing is related to the concept of materiality in the context of accounting (Schultz et al., 1993). Materiality is information about the amount of money or the extent of losses associated with the wrongdoing that occurred (Ayer and Kaplan, 2005). Thus the seriousness of wrongdoing is wrongdoing by the perpetrators of fraud with a material amount of money and can influence the decisions of certain parties.

Individuals who observe wrongdoing and have a more serious impact will tend to take action and change (Near and Miceli, 1985 and 1995). Some studies suggest that the seriousness of wrongdoing is significantly related to whistleblowing (Schultz et al., 1993; Near and Miceli, 1995; Ayer and Kaplan, 2005; Curtis, 2006; Taylor and Curtis, 2010).

Schultz et al. (1993) used an experimental approach to examine the whistleblowing intentions of managers and professional staff members in three different countries, such as France, Norway and the United States. In each scenario, participants were asked to assess the seriousness of the action and then indicate their whistleblowing intentions. The results of his research showed that seriousness had a positive effect on whistleblowing intentions in the three countries.

Ayer and Kaplan (2005) find that the seriousness of wrongdoing significantly influences whistleblowing by using channels of identity and anonymity to the consultant (temporary employee) of the organization.

Curtis (2006) links mood with decision making for whistleblowing intentions. His findings suggest that the seriousness of wrongdoing mediates the mood of individuals towards whistleblowing intentions, and the seriousness of wrongdoing also

has a positive relationship with whistleblowing intentions.

Taylor and Curtis (2010) combine the seriousness of wrongdoing with a sense of responsibility, morally wrong that seriously needs to be addressed and reported. Thus the more serious the wrongdoing action, the greater the individual's intention to blow the whistle. Then formulate the hypothesis as follows:

- H1a:** The seriousness of wrongdoing has an influence on whistleblowing intention with anonymous channels.
- H1b:** The seriousness of wrongdoing has an influence on whistleblowing intention with identity.
- H1c:** The seriousness of wrongdoing has an influence on whistleblowing intention with the internal channel.
- H1d:** The seriousness of wrongdoing has an influence on whistleblowing intention with an external channel.

b) Wrongdoer Status and Whistleblowing

Status is an individual's position in relation to other individuals around him (Big Indonesian Dictionary). Thus wrongdoer status is the position of individuals who do wrongdoing in relation to other individuals in the place of work. In whistleblowing, wrongdoer status can influence the attitudes of other individuals, whether they just leave it alone or choose to report it (Ahmad, 2011). Near and Miceli (1995) associate status with the power possessed by individuals. Power is in the form of power over the resources they control in running the organization. Such as status in the organization, level of education, support from superiors, membership in the majority of other power bases, which includes expertise, charisma, reward, or coercive power. Thus individuals who have higher power will be more powerful and can suppress individuals who have no power or who have lower power in the organization.

The status of the members of the organization doing wrongdoing influences the attitude of the whistleblower (Miceli et al., 1999). Do you choose to blow the whistle or choose to remain silent?

Ahmad (2011) added that individuals who lack the intention to report employees who have more power in the organization are caused by several reasons: 1) fear of getting a reply or retaliation; 2) the sustainability of the organization depends on the wrongdoer; 3) the possibility of negative consequences if reporting the perpetrator is greater. Thus whistleblowers who have lower power than wrongdoers do not want to do whistleblowing (Miceli et al., 1999). Then formulate the hypothesis as follows:

- H2a:** Wrongdoer status has an influence on whistleblowing intention with anonymous.

H2b: Wrongdoer status has an influence on whistleblowing intention with identity.

H2c: Wrongdoer status has an influence on whistleblowing intention with the internal channel.

H2d: Wrongdoer status has an influence on whistleblowing intention with the external channel.

III. RESEARCH METHODS

A. Descriptive Research

This research is a quantitative study with a survey research design. Respondents are university employees in Indonesia. The data collection period is one month using a questionnaire. The questionnaire was given directly to the work units of educational staff and was retrieved after one month based on information from the coordinator of each unit. There were 350 questionnaires given to respondents, but only 325 returned, so the educational employee response rate was 93 per cent. However, not all respondents can be analyzed. 26 of them are outliers, so only 299 questionnaires can be analyzed. Based on the error rate of 5 per cent of the number of samples, 299 sufficient corresponding power of 0.80.

Respondent characteristics include gender, age, last education, and work experience. Most respondents were male, with a percentage of 53 per cent. At the same time, the percentage of female respondents is 47 per cent. The age of respondents aged 41-50 years, namely 34 per cent, 31-40 years as much as 31 per cent. 51-60 years as much as 21 per cent and aged 20-30 years as much as 14 per cent. His last education was 7 per cent, 42 per cent for S1, 20 per cent for Diploma, and 31 per cent for senior high school. While the respondents who worked in the agency for a long time were small from 5 years as much as 20 per cent, 6-10 years as much as 14 per cent, 11-15 years as much as 16 per cent, 16-20 years 14 per cent, 21 years more than 36 per cent.

B. Measurement

This study uses a case developed by Winardi (2014), with consideration of cases of fraud that often occur in Indonesia, especially at Educational Institutions.

a) Seriousness of Wrongdoing

The seriousness of wrongdoing is the amount of money or the impact of losses related to wrongdoing in accounting records or financial reporting that can affect the decision making of the organization and other interested parties in the future. This study develops the Schultz et al. (1993) (4 question items). The measurement scale uses a 5-point Likert scale, 1 "strongly disagree" to 5 "strongly agree" with a Cronbach alpha value of 0.77451 in case one and 0.837647 in case two. While the value of Composite Reliability in case one is 0.852699, and case two is 0.892149.

b) Wrongdoer Status

Wrongdoer status is the position of an individual who commits an offence in relation to other individuals in his place of work. This study develops the Near and Miceli (1995) models (4 question items). The measurement scale uses a 5-point Likert scale, from 1 "strongly disagree" to 5 "strongly agree" with a Cronbach alpha value of 0.738045 in case one and 0.7573 in case two. While the value of composite reliability in case one is 0.851177, and case two is 0.846305.

c) Whistleblowing intention

whistleblowing Intention is an intensity of disclosure of an employee fraud action. The research model uses the model Park et al. (2008), i.e. internal, external, identity, and no identity reporting channels. The internal reporting channel is the channel used by educational staff to blow the whistle to their superiors (3 question items) with a Cronbach alpha value of 0.891644 in case one and 0.913407 in case two. While the composite reliability value of 0.932649 in case one and 0.945537 in case two.

The external reporting channel is the channel used by educational staff to blow the whistle to institutions outside the organization (3 question items) with a Cronbach alpha value of 0.885581 in case one and 0.900656 in case two. At the same time, the composite reliability is 0.924649 in case one and 0.938163 in case two.

The reporting channel with identity is the channel used by educational staff to blow the whistle by providing information about themselves (2 question items). With a Cronbach alpha value of 0.897702 in case one and 0.958482 in case two. While the composite reliability value of 0.951312 in case one and 0.978984 in case two.

Anonymous reporting channel is a reporting channel used by educational staff for whistleblowing without providing information about themselves or using a pseudonym (2 question items). The measurement scale uses a 5-point Likert scale, from 1 "very low" to 5 "very high". With a Cronbach alpha value of 0.884533 in case one and 0.9498 in case two. While the composite reliability of 0.94511 in case one and 0.975548 in case two.

IV. RESULT AND DISCUSSION

A. Inner Model Test

The analysis results show the R Square values of the eight research models studied for two different conditions. The first model of the relationship of the seriousness of the violation and the status of violators of the reporting channel with identity in the first condition has R Square 0.032911 and 0.017618 in the second condition. That is, the variability of whistleblowing intention with an identity that can be explained by the seriousness of wrongdoing and wrongdoer status variables in the first condition is only 3.3 per cent and 1.8 per cent in the second condition, while most are explained by other variables outside the proposed model. The second model of the relationship between the seriousness of wrongdoing and wrongdoer status towards whistleblowing intention anonymous channel in the first condition has R Square 0.02572 and 0.011913 in the second condition. That is, the variability of whistleblowing intention anonymous channel that can be explained by the seriousness of wrongdoing variables and wrongdoer status in the first condition is only 2.6 per cent and 1.2 per cent in the second condition, while most are explained by other variables outside the proposed model. The third model relates the seriousness of wrongdoing and wrongdoer status to internal whistleblowing intention in the first condition having R Square 0.090353 and 0.146162 in the second condition. That is, that is, internal whistleblowing intention variability that can be explained by the seriousness of wrongdoing and wrongdoer status variables in the first condition is only 9.03 per cent and 14.6 per cent in the second condition, while most are explained by other variables outside the proposed model. The fourth model of the relationship between the seriousness of wrongdoing and wrongdoer status with external reporting lines in the first condition has R Square 0.022216 and 0.049501 in the second condition. That is, that is, the variability of external whistleblowing intention that can be explained by the seriousness of wrongdoing variables and wrongdoer status in the first condition is only 2.22 per cent and 4.95 per cent in the second condition while most are explained by other variables outside the proposed model.

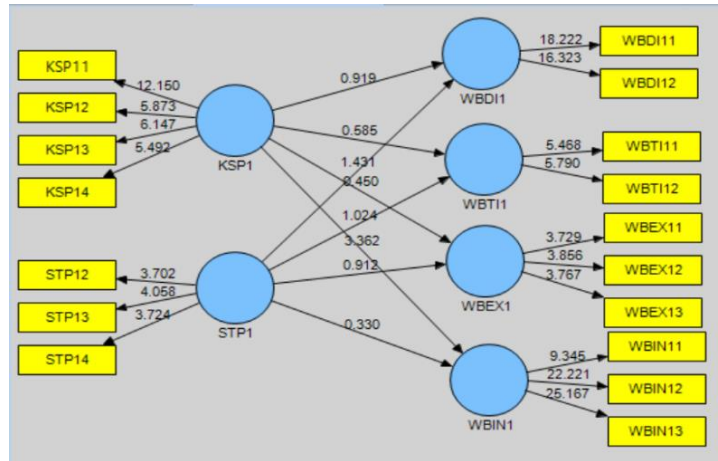


Fig. 1 The output of the First Condition Research Model

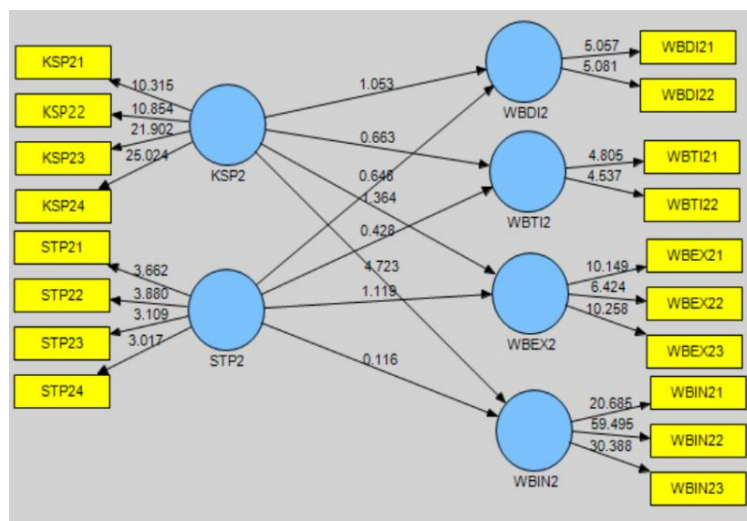


Fig. 2 The output of the Second Condition Research Model

Table 1. Determinant Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics ((O/STERR))
KSP1 -> WBDI1	0.097229	0.107624	0.105752	0.105752	0.919408
KSP1 -> WBEX1	-0.05815	-0.070719	0.12913	0.12913	0.450321
KSP1 -> WBIN1	0.295364	0.319879	0.087853	0.087853	3.362025
KSP1 -> WBT11	0.0667	0.073291	0.113962	0.113962	0.58528
STP1 -> WBDI1	-0.159584	-0.174864	0.11155	0.11155	1.430604
STP1 -> WBEX1	-0.133527	-0.144224	0.146393	0.146393	0.912112
STP1 -> WBIN1	0.039853	0.033635	0.120619	0.120619	0.330407
STP1 -> WBT11	0.141591	0.149147	0.138326	0.138326	1.023606
KSP2 -> WBDI2	0.104331	0.101478	0.09911	0.09911	1.052678
KSP2 -> WBEX2	-0.145444	-0.141281	0.106609	0.106609	1.364274
KSP2 -> WBIN2	0.380703	0.394359	0.080607	0.080607	4.722972
KSP2 -> WBTI2	0.067408	0.076666	0.101633	0.101633	0.66325
STP2 -> WBDI2	-0.091992	-0.090821	0.141987	0.141987	0.647892
STP2 -> WBEX2	-0.155772	-0.177259	0.139241	0.139241	1.11872
STP2 -> WBIN2	0.014732	0.021633	0.126866	0.126866	0.116119
STP2 -> WBTI2	0.079985	0.074528	0.186723	0.186723	0.428364

Source: processed data using Smart PLS 2.0

The value of the path coefficient or inner model shows a significant level in testing the hypothesis shown by the t-statistic. According to Hair (2010), the T-statistic value must be above 1.96 for two-tailed with alpha 5 per cent and power 80 per cent. Table 10 explains the path coefficient of the research model. H1a explains the seriousness of wrongdoing with the anonymous whistleblowing intention. Table 10 shows the relationship of the H1a parameter coefficient 0.0667 in cases one and 0.067408, which means that the seriousness of wrongdoing has a positive effect on anonymous whistleblowing intention. The more serious a wrongdoing (the greater number of wrongdoing), increasingly intend someone use anonymous whistleblowing. The results of the calculated t value showed 0.58528 in case one and 0.66325 in case two, which were smaller than t table 1.96. This explains that H1a is not accepted.

H1b explains the relationship between the seriousness of wrongdoing with whistleblowing intention with identity. Table 10 shows the relationship of the H1b parameter coefficient 0.097229 in cases one and 0.104331, which means that the seriousness of wrongdoing has a positive effect on whistleblowing with identity. The more serious a wrongdoing (, the greater number of wrongdoing), the more one's intention to use the identity whistleblowing. The results of the t count show 0.919408 in case one and 1.052678 in case two, which were smaller than t table 1.96. This explains that H1b is not accepted.

H1c explains the relationship between the seriousness of wrongdoing with internal whistleblowing intention. Table 10 shows the relationship of the H1c parameter coefficient of 0.295364 in cases one and 0.380703, which means that the seriousness of wrongdoing has a positive effect on internal whistleblowing intention. The more serious a wrongdoing (the greater the amount of cheating), the more one's intention to use internal whistleblowing. The results of t count show 3.362025 in case one and 4.722972 in case two, which is greater than t table 1.96. This explains that H1c is accepted.

H1d explains the relationship between the seriousness of wrongdoing with external whistleblowing intentions. Table 10 shows the correlation coefficient of H1d -0,05815 in cases one and -0,133527, which means that the seriousness of wrongdoing has a negative effect on external whistleblowing intention. The more serious a wrongdoing (the greater the number of wrongdoing), the lower one's intention to use external whistleblowing. The results of t count show 0.450321 in case one and 1.364274 in case two, which were smaller than t table 1.96. This explains that H1d is not accepted.

H2a explains the relationship between wrongdoer status and anonymous whistleblowing

intention. Table 10 shows the relationship of the H2a parameter coefficient 0.141591 in cases one and 0.079985, which means that the wrongdoer status has a positive effect on whistleblowing intention in the anonymous path. The higher the position of the wrongdoer, the more one's intention to use anonymous whistleblowing. The results of the t count show 1.052678 in case one and 0.428364 in case two, which are smaller than t table 1.96. This explains that H2a is not accepted.

H2b explains the relationship between wrongdoer status and whistleblowing intention with identity. Table 10 shows the relationship between the coefficient parameters H2b -0.159584 in cases one and -0.091992, which means wrongdoer status has a negative effect on whistleblowing intention with identity. The higher the position of the wrongdoer, the lower one's intention to use whistleblowing with identity. The results of the t count show 1.430604 in case one and 0.647892 in case two, which are smaller than t table 1.96. This explains that H2b is not accepted.

H2c explains the relationship between wrongdoer status and internal whistleblowing intention. Table 10 shows the relationship of the H2c parameter coefficient 0.039853 in case one and 0.014732, which means wrongdoer status has a positive effect on internal whistleblowing intention. The higher the position of the wrongdoer, the more one's intention to use internal whistleblowing. The results of the t count show 0.330407 in case one and 0.116119 in case two, which were smaller than t table 1.96. This explains that H2c is not accepted.

H2d explains the relationship between wrongdoer status and external whistleblowing intention. Table 10 shows the correlation coefficient of H2d -0.133527 in cases one and -0.155772, which means wrongdoer status has a negative effect on external whistleblowing intention. The higher the position of the wrongdoer, the lower one's intention to use external whistleblowing. The results of the t count show 0.912112 in case one and 1.11872 in case two, which are smaller than t table 1.96. This explains that H2d is not accepted.

B. Discussion

The average result of the seriousness of wrongdoing of the four whistleblowing lines was 13.6120 in the first case and 14.7258 in the second case. These results indicate the average value is greater than the theoretical average value. This explains that the responses of respondents simply consider the background status of those who do wrongdoing, both the status of partners and wrongdoers who have a much higher position than the reporter. Not much different from the responses of respondents when judged by the seriousness of wrongdoing encountered. The average value of the respondent's response in the first case was 13.4548 and 18.0803 in the second case, with more seriousness than the first case. This explains that the

seriousness of wrongdoing greatly affects respondents' responses to the wrongdoing encountered.

When faced with the four channels in whistleblowing, respondents tend to choose internal reporting channels and anonymous reporting channels. The results can be seen from the average value of respondents' responses. In the first case, the average value of the anonymous reporting channel was 6, 3880 thinly different from the theoretical average; internal reporting channel 11.99 out of 9.00 theoretical averages; reporting lane with identity 6.15 out of 6.00; and external reporting channel 5.95 out of 9, theoretical averages. Whereas in the case of 2 internal reporting channels, 11.88 out of 9.00; anonymous reporting channel 6.0702 of 6.00; external reporting channel 6.29 out of 9.00; and a reporting channel with an identity of 5.81 out of 6.00.

It can be concluded that when individuals find good fraud seen from the seriousness and wrongdoer status, the channel that tends to be chosen when whistleblowing is internal and anonymous. Thus, whistleblowing with the identity and external organization is not the best way to blow the whistle. As stated by Kaplan and Schultz (2007), the availability of anonymous reporting channels tends to be chosen to blow the whistle rather than identity, especially if it has a negative impact on the whistleblower. Similarly, the selection of external reporting channels is more threatening than internal reporting channels (Mesmer-Magnus and Viswevaran, 2005).

The results of inner testing of the relationship model wrongdoer status with whistleblowing intention with the identity of the t value in the first case are 1.430604 and 0.647892 in the second case. Relationship between wrongdoer status with external whistleblowing intention in the first case 0.912112 and 1.11872 in the second case. Relationship between wrongdoer status with anonymous whistleblowing intention in the first case 0.58528 and 0.428364 in the second case. The relationship between wrongdoer status with internal whistleblowing intention in the first case is 0.330407 and 0.116119 in the second case. T count is smaller than t table. This shows that wrongdoer status does not significantly influence whistleblowing intentions.

While the t value is calculated, the relationship between the seriousness of wrongdoer with four whistleblowing channels is. First, the results of t-calculation of the relationship between the seriousness of wrongdoing with internal whistleblowing intention in the first case are 0.919408 and 1.052678 in the second case. Second, the relationship between the seriousness of wrongdoing with anonymous whistleblowing intention t count in the first case is 0.58528 and 0.66325 in the second case. The third relationship between the seriousness of wrongdoing with external whistleblowing intention in the first case was

0.450321 and 1.364274 in case two. At the same time, the seriousness of wrongdoing with internal whistleblowing intention t value in the first case is 3.362025 and 4.722972 in the second case. Only the value of t counts the relationship between the seriousness of wrongdoing and the large internal whistleblowing intention of the t table. This explains that only the seriousness of wrongdoing has a significant effect on internal whistleblowing intention. The results of this study support the findings of Schultz et al., 1993; Near and Miceli, 1995; Ayer and Kaplan, 2005; Curtis, 2006, Taylor and Curtis, 2010. The tendency of individuals to prefer reporting fraud they encounter to internal parties in order to maintain the good name of the organization. As stated by Near and Miceli (1985), using internal reporting channels has benefits for the organization because the internal problems of the organization are not spread out and minimize wrongdoer retaliation of whistleblowers Miceli et al. (2009). But that does not mean that whistleblowers are not possible to use other reporting channels if their reporting is not responded to in the organization and even obscured and ignored (Miceli et al., 1991), which can result in not being able to stop the problem and even worse (Miceli and Near, 2002).

V. CONCLUSION AND SUGGESTIONS

This research examines situation factors such as the seriousness of wrongdoing and wrongdoer status, as has been done by Schultz et al., 1993; Ayer and Kaplan, 2005; Curtis, 2006; Taylor and Curtis, 2010; Ahmad, 2011; and Bagustianto and Nurkholis 2015 for testing the seriousness of wrongdoing and Near and Miceli, 1995; Miceli, 1999; Ahmad, 2011; Winardi, 2014; Saud 2015 for testing the wrongdoer status factor. However, these studies still show mixed results. In addition, most research is viewed from the perspective of private institutions and examines one of the whistleblowing dimensions. Winardi's research (2014) was carried out in public institutions and looked at the intentions of local government civil servants for external whistleblowing both with identity and anonymity. In contrast to Winardi (2014), this research was conducted at tertiary institutions by examining the formal dimensions, with identity and anonymous, as well as internal and external. This is motivated by the findings of Indonesia Corruption Watch for ten years regarding corruption in the education sector as many as 296 cases with a total of 479 suspects and resulting in state losses of 619 billion rupiahs (Indonesia Corruption Watch, 2013). The most common mode in corruption cases is embezzlement and mark-up, which has been planned from the planning of the Special Allocation Fund. This study uses educational staff at a university in Indonesia. The results show that only the seriousness of wrongdoing has a significant effect on internal whistleblowing intentions, while others are not significant. It can be

concluded that the situation factors and reporting channels will give consideration to whistleblowers in making decisions to report or not report findings of wrongdoing.

A. Suggestions

This study has limitations, such as the value of the R square determinant coefficient. This explains that there are still many other factors that can explain whistleblowing intentions using the four dimensions of reporting. Therefore it might be a suggestion for future research to use or add other factors such as personal and geographical factors.

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