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Description of Cover Background Image:
Photo "Faculty of Economics and Business Building, B Building, Pattimura University." — A building that was inaugurated in 2020 will provide space intended for 4000 students who are included in the UNPATTI plan. This was made a priority by the Ministry of Research, Technology, and Higher Education and the Minister of Finance of the Republic of Indonesia, and was followed up by Bappenas and 2019 SBSN funding. The building shape that looks like a ship is taken from the Principal Scientific Pattern of Pattimura University, namely Bina Mulia Maritime Affairs. This indicates that the Faculty of Economics and Business is ready to oversee economic development in Maluku based on islands. The Faculty of Economics at Pattimura University itself has three main buildings supporting lectures with two floors, all located within the Poka Campus of Pattimura University. In general, lecture buildings are equipped with various lecture support facilities. These facilities include air-conditioned lecture halls supported by multimedia equipment, computer laboratories, libraries, auditoriums, student canteens, gazebos, internet hotspots, and motorized vehicle parking lots.
This proceeding was prepared based on the outcomes of the international seminar on the 2nd ICON-BE activity by theme “Acceleration of Innovation Reconfiguration and Digital Economy Development in an Archipelagic Country Post COVID-19 Pandemic”, held on October 15, 2022, at the Swiss Bell Hotel in Ambon. The seminar is being held in order to provide constructive scientific thinking to the government and other stakeholders in order to ensure the establishment of the Post-COVID-19 Pandemic Digital Economy, as the subject has been suggested. This seminar's scientific concepts were gathered from researchers, professors, and practitioners.

This international seminar activity was attended by participants consisting of experts, researchers, academics, representatives of the Ministry of Tourism and Creative Economy, as well as practitioners in the fields of business and tourism.

We appreciate the Minister of Tourism and Creative Economy for sharing his thoughts on the need to build a post-pandemic digital economy, particularly in island nations. With the issue raised, gratitude and appreciation are also expressed to the invited speakers, including Mrs. Prof. Dr. Sri Adiningsih, M.Sc., from Gadjah Mada University by Topic “Digital Economy Transformation in Indonesia”. To Mrs Jeongyoon Lee, Ph.D., from the University of Kentucky with the topic raised “Policy and Regulatory Network in encouraging Digital Economy Development and Virtual Interaction”. To Mrs. Dr. Vanessa Ratten from La Trobe University with the topic raised “Impact of Economic Digitalization on Ecotourism in Archipelagic Country”. To Mr. Arif Perdana, Ph.D., CA from Monash University with the topic raised “Digital Finance and Innovation to Support Financial Inclusion”.

Furthermore, the authors, editors, and organizers of this international seminar acknowledged their appreciation and gratitude for the study findings and seminar perspectives. Everything went off without a hitch, from preparation to execution.

As a result, we anticipate that this process will be especially beneficial to the growth of digital economics in post-pandemic archipelagic countries. If there any flaws in this document, please realize and let us know that it will be addressed in the next event.

Ambon, May 2023
Head of Executive Committee The 2nd ICON-BE

Dr. Conchita V. Latupapua, SE. M.M.
KEPUTUSAN

DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS PATTIMURA

NOMOR: 108/UN13.1.4/SK/2022

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DEKAN

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THE FACTORS IN INTENTION TO DO WHISTLEBLOWING  
(EMPIRICAL STUDY IN OPD KUANTAN SINGINGI)

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ABSTRACT

Introduction/Main Objectives: Whistleblowing means information by an employee believed to be related to violations of laws, regulations, codes of conduct, professional speech, or procedural errors, corruption, abuse of authority, or threats to public safety and workplace safety. It is an act of disclosure. Background issue: Corruption is a big concern, but not all can be solved. Novelty: While whistleblowing investigations are typically conducted in the private sector, in this case the whistleblowing investigation is more recent as it is conducted in the government sector. Research method: This study is a quantitative study of all regional tissue populations and uses a targeted sampling technique using criteria. The main sources of research data are distribution of questionnaires and reference books and academic papers. The analysis used to test the data is multiple linear regression. Findings/Results: The results of this study show that individual cost variables, fraud severity, and organizational commitment influence intentions to take whistleblowing actions. Conclusion: Based on the discussion in the study, we can conclude that whistleblowing is an important study in the government sector, influenced by personal cost factors, fraud severity, and organizational commitment.

Keywords: whistleblowing, personal cost, level of seriousness of fraud, and organizational commitment

JEL Classification: M21, M41

INTRODUCTION

The number of fraudulent acts that have been uncovered in recent years, both in the public and private sectors, has received serious attention from the public. Especially in the public sector in Indonesia, the most sensitive typology of fraud and a concern is corruption. Corruption is the act of someone who abuses trust in an issue or organization for profit (www.wikepedia.com). This act of corruption occurs because of several factors that occur in the community. Factors causing corruption include internal and external factors. Internal factors are traits that come from ourselves such as greed and a consumptive lifestyle, while external factors are traits that come from outside of us such as political factors, legal factors, economic factors, and organizational factors.

Based on the 2015 Corruption Perceptions Index (CPI) published by Transparency International, Indonesia scored 36 or was ranked 88th out of 168 countries surveyed. These results indicate that the perception of corruption in Indonesia is still high. When compared to 2014 and 2013, Indonesia's CPI also received scores that were not much different, namely 34 and 32, so it can be interpreted that efforts to eradicate corruption in Indonesia are considered not yet significant.

Based on the 2016 Performance Report for Handling Corruption Cases by Law Enforcement Officials, published by ICW (Indonesia Corruption Watch), there were 482 corruption cases with 1,101 suspects with a state loss of Rp1.45 trillion and a bribe value of Rp.31 billion. This condition indicates that corruption cases involving State Civil Apparatus in Indonesia are still increasing from the previous year.
Corruption always causes losses, for that corruption needs to be eradicated. No matter how small the corrupted funds, eradicating minor corruption is as strategic as eradicating major corruption (Diniastri, 2010). If left unchecked, the seeds of small corruption can become a bad habit that results in big corruption.

To eradicate corruption that occurs in an organization, of course the corruption must be detected first. One of the effective tools used to detect corruption is to empower Whistleblowing. Participation in the whistleblowing system can be a response to provide information about indications of corruption (Basri et al., 2017).

Whistleblowing is a report made by members of the organization (active or non-active) regarding violations, illegal or immoral actions to parties inside and outside the organization (Kreshastutti, 2014). Meanwhile, those who reveal fraud or who do whistleblowing are called whistleblowers. Basically, whistleblowers are employees of the organization itself (internal parties), but it is not closed that there are whistleblowers from external parties such as customers, suppliers, and the community (Alleyne et al, 2017).

There are two kinds of whistleblowing, namely internal whistleblowing and external whistleblowing. Internal whistleblowing occurs within the scope of the company where the person who commits fraud is an individual within the company and then it is reported to the relevant superior because his actions can harm the company. External whistleblowing occurs when an employee finds out about fraud committed by the company and then leaks it to the public because the fraud will harm the community. The criteria for a whistleblower are to convey it to the competent authority or to the mass media or the public in the hope that the alleged crime can be uncovered and uncovered, the whistleblower must be an insider, and namely the person who discloses the alleged violation and the crime occurred in his place of work.

Even if there is a law protecting Whistleblowers, the company itself should encourage more protection for Whistleblowers because Whistleblowing is a key element of anti-corruption measures in the workplace. They are the first to come in any form of contact or witness incidents such as violations of state or local laws, collection of undelivered goods or other types of fraudulent financial activity, which can cause more harm to the company if left undiscovered. Whistleblowing usually has an unpleasant impact on whistleblowers, such as job loss, threats of revenge, and being ostracized in the work environment. Research says as many as 90% of whistleblowers lose their jobs (Andrade, 2015).

However, not all whistleblowing cases have a sad ending. For example, a whistleblower who received $52 million reward for revealing fraud that occurred at the insurance company "Medicare" was carried out by Smith Kline Beecham (Caillier, 2017). The emergence of the Enron and Worldcom cases indicates that whistleblowing also occurs in the accounting field. Enron came into the public eye in late 2001, when the disclosure of its reported financial condition was supported by systematic, institutionalized, and creatively planned accounting fraud.

As a result of this case, the Sarbanes Oxley Act (SOA) 2002 was passed in response to corporate scandals such as Enron and Worldcom, which indicated the occurrence of external whistleblowing. Similar to the Enron case, whistleblowing also occurs in Indonesia. For example, the financial statement manipulation scandal carried out by PT Kimia Farma. Not only in the field of accounting, whistleblowing also occurs in the health sector (the case of the Omni Hospital) and in the legal field (the case of Susno Duadji).

In Kuantan Singingi Regency, Riau where the former regent of Kuantan Singingi who served for two terms was reported to the “Indonesian Corruption Eradication Commission” and ICW regarding budget mark-ups. In this case, the whistleblower is Rezaludin Bakar as an anti-corruption activist and senior advocate. Whistleblower said he took steps to file a report to the two institutions, given the large number of reports in the area that have not yet been completed by law enforcement (www.bualbual.com).

In light of the depiction of the cases above, it tends to be reasoned that whistleblowing is vital as far as revealing the infringement that happened. Regarding the effectiveness of whistleblowing, a number of organizations have set up a hotline whistleblowing system to find fraud through a variety of channels of communication, like internet networks or telephone complaints services.

In Indonesia, the whistleblowing system is a violation reporting system that is still relatively new. The National Committee on Governance Policy (KNKG) issued a Whistleblowing System (WBS) Manual in 2008 that can be used by businesses to develop a manual system for reporting violations in order to provide benefits for improving the quality of GCG implementation in Indonesia and encourage the creation of GCG (Good Corporate Governance). The Institute of Business Ethics, a global organization, conducted a survey
in 2007 that yielded the findings that led to the development of this policy. According to the findings of the survey, one in four employees are aware of a violation, and more than half of all employees would rather not speak up and allow the violation to continue (KNKG, 2008).

In order for businesses to create the most efficient whistle-blowing policies and procedures, it is essential to have an understanding of the factors that can influence employees' intentions to act. The effectiveness of the whistleblowing system is dependent on the participation of whistleblowers, as the system will be of no use if no one reports fraud. There are a number of factors that influence people's interest in whistleblowing that have been found in previous studies.

The personal cost of reporting is the first thing that is thought to influence someone's decision to report. An employee's perception of the risk of retaliation, retaliation, or sanctions from members of the organization is known as the personal cost of reporting (Schulz et al., 1993). It is possible for members of the organization in question to come from colleagues, superiors, or management. Unfair performance evaluations, obstacles to salary increases, termination of employment contracts, and being transferred to undesirable positions are examples of intangible forms of retaliation (Cho, 2015).

The more noteworthy the view of an individual's very own expense, the less interest that individual will be to make whistle-blowing moves. Personal costs may be based on subjective evaluations (Cho, 2015), which means that employees' perceptions and expectations of personal costs may differ based on how they evaluate the issue. Members of the organization who report wrongdoing may view reporting as a costly and punishable act if they lose their jobs or are interrupted. The individual's perception (expectation) that the possibility of whistleblowing action will result in outcomes like management's attention to complaints, efforts to stop wrongdoing, and no retaliation will therefore be a factor in whistleblowing action.

According to Rifki et al. (2018) research, internal whistleblowing is influenced by the personal cost of reporting. In contrast, Bagustianto & Nurkholis (2015) research indicates that the intention to commit whistleblowing is negatively impacted by the personal cost of reporting.

The seriousness of the fraud is the second factor that motivates individuals to report fraud. The reality of misrepresentation is a huge proportion of the earnestness of the infringement that can hurt the association. If there is serious wrongdoing or fraud, members of the organization will be more likely to report it (Gao, 2015), and the organization will suffer greater losses from serious wrongdoing than from less serious wrongdoing (Winardi, 2015), 2013). There may be differences in how each organization member views the severity of fraud. In addition to relating to the magnitude of the fraud value, the type of fraud that occurred cannot be separated from the factor that shapes perceptions of the severity of fraud.

There may be differences in how each organization member views the degree to which fraud is serious. In addition to relating to the magnitude of the fraud value, the type of fraud that occurred cannot be separated from the factor that shapes perceptions of the severity of fraud. According to Miceli et al., (1991), members of an organization may react differently to various forms of fraud. The severity of the fraud cannot be determined by the type of fraud, even though it is related to perception formation.

The consequences of the review which expressed that the degree of earnestness of bad behavior (cheating) meaningfully affected revenue in whistle-blowing. It was discovered in a study that used respondents from the South Sulawesi Provincial Government's internal auditor (Inspectorate) and lower-level civil servants (Winardi, 2013). According to Kaplan and Whitecotton's (2001) research, the auditor's interest in reporting suspicious behavior (questionable behavior) from his coworkers is unrelated to the auditor's perception of seriousness.

The third variable that impacts an individual's goal to do whistle-blowing is hierarchical responsibility. The relative strength of an individual's identification with and involvement in a particular organization is known as organizational commitment, and it can be characterized by three related factors: first, a firm belief in and acceptance of the organization's goals and values; second, an eagerness to put in a lot of effort for the organization; thirdly, a strong desire to remain a member of the group (Mowday et al., 1979).

According to Kuryanto (2011), employees who are committed to the organization will exhibit positive attitudes and behaviors toward their organization, will have the heart to continue defending their organization, will strive to improve performance, and will have firm beliefs to achieve organizational goals. Employees who are highly committed to the organization as a whole will also have a strong sense of belonging to the organization. As a result, they will not hesitate to file a whistleblower complaint because
they believe that doing so will save the organization from being destroyed. Setiawati and Sari (2016), Husniati et al. (2017), Bagustianto & Nurkholis (2015), and Setyawati et al. 2015), stated that members of the National Association of Accountants (NAA)'s intention to disclose information is influenced by organizational commitment. According to a variety of findings gathered by Septianti (2013), the intention to engage in whistleblowing was unaffected by organizational commitment.

"Factors Affecting Interest in Civil Servants (PNS) to Perform Whistleblowing Actions (Study on PNS BPK RI)” by Bagustianto and Nurkholis (2015) served as the foundation for this new study. The independent variables used in this study—personal cost of reporting, severity level of fraud, and organizational commitment—are what distinguish this study from previous ones. The object of the study, the addition of one independent variable, the Professional Commitment variable, and the reduction of one non-used independent variable, the attitude variable, are what distinguish this study from previous studies. The researcher eliminated the attitude variable due to the numerous previous studies' evidence that attitude had a positive effect on the intention to engage in whistleblowing, and she included the professional commitment variable due to the numerous previous studies' findings that these variables were inconsistent. The previous study focused on PNS BPK RI, whereas this one will be carried out at Regional Apparatus Organization (‘OPD’) Kuantan Singingi. The explanation the scientist explored at OPD Kuantan Singingi was on the grounds that he saw the uncontrolled demonstrations of misrepresentation that were uncovered as of late at OPD Kuantan Singingi so it got serious consideration from people in general.

LITERATURE REVIEW & HYPOTHESES DEVELOPMENT

1. Intention to Do Internal Whistleblowing

According to Ghani et al., (2013), whistleblowing is defined as the disclosure by employees of information that they believe contains violations of laws, regulations, practical guidelines, or professional statements, as well as information related to procedural errors, corruption, abuse of authority, or putting the public or the safety of the premises in danger. According to Chiu (2003), the possibility of individuals engaging in actual whistleblowing behavior and being willing to do so is referred to as the intention to do so. A person's intention to take whistleblowing, according to Near and Miceli (1985), is an action that a person may take to report violations both internally and externally. There are two types of whistleblowing: internal and external. When an employee learns of fraud committed by another employee and then reports the fraud to his superior, this is known as internal whistleblowing. In contrast, external whistleblowing occurs when an employee learns of a company's fraud and tells the public about it because the fraud will harm the community.

2. Personal Cost

Personal Cost Accounting is a cost in human resource accounting related to the function of personnel management in the search and development of human resources (Naukoko, 2014: 45). In the meantime, Schultz et al. claim that (1993), as published by Bagustianto and Nurkholis (2015). An employee's perception of the risk of retaliation or sanctions from members of the organization, which can reduce employee interest in reporting wrong doing, is the personal cost of reporting. It is possible for members of the organization in question to come from colleagues, superiors, or management. Unfair performance evaluations, obstacles to salary increases, termination of employment contracts, and being transferred to undesirable positions are examples of intangible forms of retaliation (Curtis, 2006). One of the main reasons respondents don't want to report suspected violations is because they fear that their reports will not be followed up on, that they will face retaliation, or that management won't protect them from the threat of retaliation, particularly in the cases where managers are involved (Personal Cost) Brown, 2008: 672).

3. Level of Seriousness of Fraud

The reality of misrepresentation is a huge proportion of the earnestness of the infringement that can hurt the association. If a suspected violation is serious, members of the organization will be more likely to report it (Miceli and Near, 1985). According to Winardi (2013), organizations will suffer greater losses from more severe violations than from less severe violations. There may be differences in how each organization member views the severity of fraud. According to Bagustianto and Nurkholis (2015), the type of fraud that occurs cannot be separated from the factors that shape perceptions of the severity of fraud.
4. Organizational Commitment

Judge and Robbins, (2008: The degree to which an employee supports an organization's objectives and wishes to remain a member is known as organizational commitment. The alignment of employees (loyalty) to the organization that employs them can be interpreted as high commitment to the organization. Taiwo (2015), “Employees who are committed to the organization will have the spirit to continue defending their organization, strive to improve performance, and have a definite belief in realizing organizational goals,” and they will exhibit positive attitudes and behaviors toward their institution. Employees and staff members who have a high level of internal organizational commitment will cultivate a strong sense of belonging to the organization. As a result, they will not hesitate to file a whistleblower complaint because they are confident that their actions will prevent the organization's demise. This variable will be measured using Mowday et al., (1979) OCQ (Organizational Commitment Questionnaire) questionnaire model. According to the hypothesis development section, the OCQ is used to measure three aspects of organizational commitment: a strong belief in and acceptance of the organization's goals and values, a willingness to put in a lot of effort on behalf of the organization, and a strong desire to remain a member (loyalty).

METHOD, DATA, AND ANALYSIS

The location that is the object of this research is the Regional Apparatus Organization (OPD) of Kuantan Singingi with the population being employees at the OPD Kuantan Singingi and with a purposive sampling method through the criteria of all employees working at the OPD Kuantan Singingi, having group 3 and below (not occupying certain positions), and has worked for a minimum of 3 years in the same OPD. Based on existing calculations of 24 OPD in Kuantan Singingi Regency, a sample of 72 respondents was obtained. Sources of data that will be used in this study sourced from primary and secondary data; research data collection obtained through the distribution of questionnaires. The analytical method used in this research is descriptive analysis method.

RESULT AND DISCUSSION

Determination of research testing on intentions to take whistleblowing actions from research data that has been obtained. The main step is to test the quality of the data. The test results show that the research data is valid and reliable, and meets the assumption of data normality. So that the results of the regression analysis obtained are as follows:

Table 1. The Results of Linear Regression Analysis.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T Count</th>
<th>T Table</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>.45256</td>
<td>11.201</td>
<td>4.040</td>
<td>1.996</td>
<td>.000</td>
</tr>
<tr>
<td>Personal Cost</td>
<td>.591</td>
<td>.262</td>
<td>.250</td>
<td>2.255</td>
<td>.027</td>
</tr>
<tr>
<td>Level of Seriousness of Fraud</td>
<td>.761</td>
<td>.255</td>
<td>.341</td>
<td>2.984</td>
<td>.004</td>
</tr>
<tr>
<td>Organizational Commitment</td>
<td>.253</td>
<td>.104</td>
<td>.274</td>
<td>2.439</td>
<td>.017</td>
</tr>
</tbody>
</table>

Source: Processed Data (2022)

Based on Table 1, on the basis of the value of significance and T count which is greater than T table each variable shows that personal cost, level of seriousness of fraud, and organizational commitment has an effect on intention to do internal whistleblowing.

Influence of Personal Cost on Intention to Whistleblowing

According to Table 1, T count is greater than T table, which is 2.255 greater than 1.996, and significance of T (0.027) is less than 0.05; consequently, the first hypothesis (H1) is accepted. Based on the test results, it can be concluded that Personal Cost influences whistleblower intent. The employee's perception of the risk of retaliation or sanctions from members of the organization is shown by the personal cost of reporting, which can reduce employee interest in reporting wrongdoing (Schultz et al., 1993). This may demonstrate that employees of regional apparatus organizations (OPD) in Kuantan Singingi Regency will be afraid to report fraud for fear of reprisals. Therefore, it is thought that personal costs have an effect on whistleblowing
because the intention to report wrongdoing is thought to be lower the higher the perception of personal costs. This study concurs with the findings of Pramugalih et al., (2020), and Rifki et al., (2018), who found that personal costs influence whistleblower intent.

**The Influence of the Seriousness of Fraud on Intention to Whistleblowing**

Based on Table 1. It is evident that T count > T table is -2.954 > -1.996 and that significance of T (0.004) 0.05, indicating that the second hypothesis is accepted. Based on these tests' findings, it is possible to draw the conclusion that whistleblower intent is negatively impacted by fraud severity. The severity of fraud demonstrates a significant degree of the seriousness of violations that have the potential to harm the organization. According to Miceli and Near (1985), different members of the organization may have different perspectives regarding the gravity of fraud. Apart from the amount of fraud, the perception of the severity of the fraud cannot be separated from the fraud itself (Bagustianto & Nurkholis 2015). This may indicate that employees of OPD in Kuantan Singingi Regency are more likely to report fraud when it results in significant financial losses or when it affects multiple individuals. It stands to reason that if someone observes a violation that has a significant negative effect on them, they are more likely to report it. The individual is likely to file a report in order to reduce the likelihood of harm to the organization and losses that may also involve the individual if the issue is deemed serious. This study is in accordance with the aftereffects of exploration directed by Purnamasari et al., (2016), Bagustianto and Nurkholis (2015), Prasetyo et al (2017), which found that the degree of earnestness of misrepresentation influences the aim to do whistleblowing.

**The Effect of Organizational Commitment on Intention to Whistleblowing**

From Table 1, it very well may be seen that T count > T table is 2.439 > 1.995 and probability significance of T (0.017) < 0.05, accordingly the third hypothesis is acknowledged. The results of the test lead us to the conclusion that whistleblower intent is influenced by organizational commitment. According to Kuryanto & Syarifuddin (2011), employees who have a high level of internal organizational commitment will also have a strong sense of belonging to the organization. As a result, they will not hesitate to file a whistleblower complaint because they believe that doing so will safeguard the business from ruin. This may demonstrate that an employee of the Regional Apparatus Organization (OPD) of Kampar Regency with a high level of organizational commitment will develop a strong sense of belonging to the organization and will not hesitate to report misconduct because he is confident that the appropriate action will be taken. This study concurs with those of Indriani et al., (2019), Bagustianto & Nurkholis (2015), and Taylor & Curtis (2010), who found that interest in whistleblowing was influenced by organizational commitment.

**CONCLUSION**

The following conclusions are based on the findings of the research and discussions that have been conducted: 1) the test of the first hypothesis reveals that whistleblower intent is influenced by personal costs. Whistleblowing is influenced more by a person's perception of their own personal cost. 2) The aftereffects of testing the subsequent speculation show that the degree of earnestness of extortion influences the aim to do whistleblowing. Employees who are aware of a fraud are more likely to report it if it is of a greater severity. 3) The consequences of testing the third speculation show that hierarchical responsibility influences the expectation to do whistleblowing. The consequences of this study demonstrate that a high hierarchical responsibility will prompt a high feeling of having a place with the association, so he won't hold back to do whistleblowing.

**IMPLICATION, LIMITATION AND SUGGESTIONS**

The implication of this study illustrates that the intention to do whistleblowing is a must that needs to be instilled in an organization, as a form of efforts to combat fraud by sacrificing personal costs, and a high commitment that the action is an act that violates the law. Apart from that, the researcher put forward suggestions for improvement in future research, such as improvements in data collection methods accompanied by surveys, using a wider scope with varied variables.
REFERENCE


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