

**THE EFFECT OF REPORTING MODELS AND RETALIATION IN
BOOSTING PROPENSITY TO BLOW THE WHISTLE: AN
EXPERIMENTAL APPROACH**



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It was proposed as one of the requirements to get a Bachelor of Economics degree

**MINISTRY OF EDUCATION AND CULTURE
FACULTY OF ECONOMICS
UNIVERSITY OF SRIWIJAYA**

2020

COMPREHENSIVE EXAM APPROVAL LETTER

**THE EFFECT OF REPORTING MODELS AND RETALIATION IN
BOOSTING PROPENSITY TO BLOW THE WHISTLE:
AN EXPERIMENTAL APPROACH**

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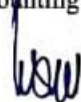
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Is truly the result of my word underguidance of supervisors. There is no other people work in this script that i copied without mentioning original sources.

I made this statement in a good faith. If i turns out that my statement is not true in the future then i will be willing to accept my sanctions in accordance with regulations; including cancellation of my degree.

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MOTTO

My life motto is

‘Do The Best, so that i can’t blame myself for anything.’

(Magdalena Neuner)

One way to get the most out of life is to look upon it as an adventure.

(William Feather)

PREFACE

Praise and thank to God for the blessing and mercy so author can complete the script entitled “**Factors Affecting Auditor’s Consideration of Materiality Level (Empirical Studies at Public Accountant Firm in Palembang)**”. The script is made as one of the requirements to achieve Bachelor Degree of Economics (S1) in Economic Faculty, Sriwijaya University.

My sincere appreciation to many parties who have help me to finish the script. Therefore, author would like to express gratitude to:

1. **Agnes**, the girl who has always been by my side and always support me to become better. Thank you.
2. My beloved family, my Grandma, **Kelly Theng** and my Mom, **Renika Theng, S.E.** for always giving their endless love, support and pray, thankyou will never be enough for all the things that you have done.
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5. **Prof. Dr. Taufiq Marwah, S.E., M.Si** as the Dean of Economic Faculty.
6. **Mr. Arista Hakiki, S.E., M.Acc., Ak** as the Head of Accounting Department.
7. **Mrs. Hj. Rina Tjandrakirana DP, S.E., M.M., Ak** as the coordinator of Accounting Department Palembang.

8. **Mr. Mukhtaruddin, S.E., M.Si., Ak** as the first Script Supervisor and **Mr. Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA** as the second Script Supervisor who have given their time, energy, and thought to guide and provide advices in completing this script.
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14. My Mobile Legend Squad, **ZAREEN** squad (**Raka, Adi, Taufik, Zora, Moya, Yuhenn, Fahmi, Koko**) for helping to relieve my stres.
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16. The organization that teaches me a lot about cooperation, patience, and a lot of things, thanks to the **Ikatan Mahasiswa Akuntansi**.
17. **All of my friends in Accounting Department batch 2016** which I can no specify one by one. Thank you for all the things that you have done, see you on top guys!

18. All of people related to the accomplishment of this script that author cannot mentions name one by one to the all its aid.

Author hope that this script can be beneficial for many parties. Therefore, criticism and suggestion from all parties can improve this script for perfection will always be welcomed in the future.

Palembang, January 10th 2020

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LETTER OF STATEMENT

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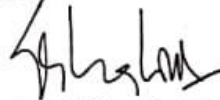
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ABSTRACT

The Effect of Reporting Models and Retaliation in Boosting Propensity to Blow The Whistle: An Experimental Approach


By:

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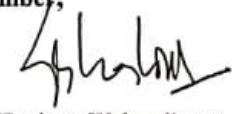
The presence of whistleblowing system can detect wrongdoings in the company. But in the practice, encouraging whistleblowing intention is not an easy matter. This study aims to empirically examines the phenomenon about the influence of reporting models (structural and reward model), reporting channels (anonymous and non-anonymous), and retaliation on someone propensity to blow the whistle. The data obtained by true experimental research methods which participants act as senior accountant in the company. Subject in this study are 69 auditing students who received 4 different treatments. The results show that level of retaliation has negative influence on someone propensity to blow the whistle. Non-anonymous reporting channel and reward models are effective to encourage whistleblowing intention in conditions of low level of retaliation. However, anonymous reporting channel and structural model are effective to encourage whistleblowing intention in conditions of high level of retaliation. This study has limitation in this experimental research method because the results is difficult to generalize in real situation.

Keywords: *Whistleblowing Reporting Models, Whistleblowing Reporting Channels, Retaliation, Whistleblowing Intention.*


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ABSTRAK

The Effect of Reporting Models and Retaliation in Boosting Propensity to Blow The Whistle: An Experimental Approach

Oleh:

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Kehadiran sistem whistleblowing dapat mendeteksi kecurangan di perusahaan. Namun dalam praktiknya, mendorong intensi whistleblowing bukanlah hal yang mudah. Penelitian ini bertujuan untuk mendapatkan bukti empiris untuk membuktikan fenomena mengenai pengaruh model pelaporan (model struktural dan *reward*), jalur pelaporan (anonimus and non-anonimus), dan retaliasi terhadap niat seseorang melakukan *whistleblowing*. Data dalam penelitian ini diperoleh dari metode penelitian eksperimen dimana partisipan berperan sebagai akuntan senior di sebuah perusahaan. Subjek dalam penelitian ini adalah 69 mahasiswa audit yang menerima 4 perlakuan berbeda. Hasil penelitian ini menunjukkan bahwa level retaliasi mempunyai pengaruh negatif terhadap niat seseorang melakukan *whistleblowing*. Jalur pelaporan non-anonimus dan model *reward* efektif dalam mendorong niat seseorang melakukan *whistleblowing* ketika dalam kondisi retaliasi rendah. Namun, jalur pelaporan anonimus dan model struktural efektif dalam mendorong niat seseorang melakukan *whistleblowing* ketika dalam kondisi retaliasi tinggi. Penelitian ini memiliki keterbatasan dalam penggunaan metode penelitian eksperimental karena hasilnya sulit untuk digeneralisasi dalam situasi nyata.


Kata kunci: Model Pelaporan *Whistleblowing*, Jalur Pelaporan *Whistleblowing*, Retaliasi, Niat Seseorang Melakukan *Whistleblowing*.

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CHAPTER 1

INTRODUCTION

1.1. Background

Nowadays, the existence of fraud in companies remains to be major problem in Indonesia. Fraud is increasingly prevalent in recent years both in the government sector and in private companies. Based on figure 1.1, a survey conducted by the Association of Certified Fraud Examiners (ACFE) in 2016, it was found that the most common cases of fraud were corruption as much as 67%, while for asset missappropriation as much as 31%, and for financial statement fraud at 2% (Association of Certified Fraud Examiners Indonesia Chapter, 2017).



Source: Association of Certified Fraud Examiners Indonesia Chapter (2017)

Figure 1.1
The Most Type of Fraud in Indonesia

It is something that is done by the parties involved that are not in accordance with what should be done. Fraud that occurs will definitely result in large losses. In order to achieve the company objectives, each company seeks to instill in all employees to behave honestly and report fraud if they know it. The source of the largest reporting came from internal parties namely company employees by 47.5%, amounting to 21.5% came from anonymous parties, and the rest came from outside parties (Association of Certified Fraud Examiners Indonesia Chapter, 2017). Whistleblowing system can be a platform that can solve that problem. Whistleblowing is one of response that arises because it is believed to help detect wrongdoings in a company.

Bjørkelo et al. (2010) stated that in general, whistleblowing is defined as real behavior carried out by someone not just intentions but also by actions that reflect a someone character when he/she faced with company wrongdoings. A whistleblower is someone who knows the wrongdoing in the company and intends to report to another party. Whistleblowers are someone who tries to correct wrongdoings that he/she found in their work place by raising their concern in public (Jubb, 2000). A whistleblowers have an important role in disclosing wrongdoings that occur public companies. Whistleblower has an vital role, especially in the faced of wrongdoings in the complex world of organization (Andrade, 2014).

The whistleblowing phenomenon was initially known to the public after cases emerged in several large companies in the United States such as Enron and WorldCom. It is known that fraud has occurred which has a major impact on the sustainability of the company resulting in losses of up to billions of dollars. In this case it also involved interference from big four public accounting firms. For example in the Enron case that triggered Sherron Watskin, the whistleblower dared to disclose fraud by making a written letter to Kenneth Lay, who was then Director, about intentional mistakes in accounting practices run by the company.

The emergence of several cases that had a major influence on the world economy, made the Securities and Exchange Commission of the United States, issued a regulation, namely the Sarbanes Oxley Act of 2002 (SOX). The SOX regulates that every public company implement a procedure for handling complaints. The policy on complaints systems is considered part of the internal control system in the company (Brennan & Kelly, 2007).

However, implementing a whistle-blowing reporting system in order to be effective and able to detect and prevent fraud in an organization is not an easy matter (Akbar et al., 2016). Kaplan et al. (2012) stated that employees often become aware of a wrongdoing, but there are several factors that influencing someone intention to report it such as whistleblowing reporting models, reporting channel, and retaliation. Retaliation may take many forms, ranging from attempted

coercion of the whistleblower to with- draw accusations of wrongdoing to the outright exclusion of the whistleblower from the organization. Retaliation seems to block whistleblowing action in the organization. Rehg et al. (2008) states that the potential dilemma that a whistleblower has is a struggle between doing what is right and suffering the consequences, or just being silent and pretending that there is nothing. Further pointing out the main reason for not reporting errors is that corrective action will not be taken, fearing the report will not be kept confidential, and fear of retaliation (Dinc et al., 2018).

Several studies have been conducted to look at the factors that influence the interest in whistleblowing, including the type of whistleblowing reporting channel (Putri, 2018; Aliyah & Marisan, 2017; Kaplan & Schultz, 2007; Xu & Ziegenfuss, 2008) and retaliation (Liyanarachchi & Newdick, 2009; Manafe, 2015; Efendi & Nuraini, 2019).

Liyanarachchi & Newdick (2009) found that the power of retaliation affect the tendency of people to report violations. Manafe (2015) finds that retaliation had a negative impact on the interest in whistleblowing. But other studies show different results, Efendi & Nuraini (2019) concludes that retaliation has not influence on whistleblowing intention. Liyanarachchi & Adler (2011) also find that retaliation does not show a significant main effect on the propensity to blow of the whistle. Several studies have also been conducted to see the

effect of the whistleblowing reporting models. Kaplan & Schultz (2007) research shows that the existence of an anonymous reporting channel can reduce the desire of employees to report violations through non-anonymous channels. Xu & Ziegenfuss (2008) found that reward systems have a positive effect on disclosing company's wrongdoing or even fraud. But the research conducted by Aliyah & Marisan (2017) shows that giving rewards has no significant effect on whistleblowing intention.

There has been no consistency from the results of the above research caused this research to be still interesting and relevant to be studied. In addition, the opposite results of the variable above give the author attention to reexamine whether the reporting models and retaliation had an effect on the Propensity To Blow of The Whistle.

This study is different from previous studies because this study uses samples with the expected criteria for sample obtained completely in accordance with the research to be conducted. This study aims to examine which models and reporting lines are more effective between structural model with anonymous reporting lines and reward model with non-anonymous reporting lines and the influence of retaliation. This study uses an experimental method to examine the effect of whistleblowing reporting lines (anonymity and non-anonymity) and reporting models (structural model and reward models) that are influenced by the retaliation of interest in reporting fraud. This research uses a semantic differential scale to measure whistleblowing intentions because this measurement is suitable

for use in attitudinal studies. The data gathered by semantic differential can give powerful picture of the respondent's attitude toward the subject being studied. Rather than using a likert scale like previous study that might range from very satisfied to very dissatisfied. Semantic differential scale are posed within the context of evaluating attitudes.

Based on the background above, the author finally decided to conduct a research entitled “The Effect of Reporting Models And Retaliation In Boosting Propensity To Blow The Whistle: An Experimental Approach”.

1.2. Research Problems

Based on the background description above, the formulation of the problems in the study is:

1. How does anonymous reporting with structural model channel influence the propensity to blow the whistle?
2. How does non-anonymous reporting with reward model channel influence the propensity to blow the whistle?
3. How does retaliation rate influence the propensity to blow the whistle?
4. How does structural model with anonymous reporting channel influence the propensity to blow the whistle at a high level of retaliation?
5. How does reward model with non-anonymous reporting channel influence propensity to blow the whistle at a low level of retaliation?

1.3. Objective of Research

Based on the formulation of the research problems listed above, the purpose of this study is :

1. This study empirically examines the phenomenon about the influence of anonymous reporting with structural model channel to the propensity to blow the whistle.
2. This study empirically examines the phenomenon about the influence of non-anonymous reporting with reward model channel to the propensity to blow the whistle.
3. This study empirically examines the phenomenon about the influence of retaliation rate to the propensity to blow the whistle.
4. This study empirically examines the phenomenon about the influence of anonymous reporting with structural model channel at a high level of retaliation to the propensity to propensity to blow the whistle.
5. This study empirically examines the phenomenon about the influence of anonymous reporting with structural model channel at a low level of retaliation to the propensity to blow the whistle.

1.4. Contribution of Research

1.4.1. As theoretically implications

This study expand the literature of the relation between the intention of someone to blow the whistle with including Anonymous Reporting with Structural Model Channel, Non-Anonymous Reporting with Reward Model Channel, and retaliation as an influencing factor.

1.4.2. As practical implications

The result of this study provide practical contributions to the company. Company may pay more attention about the importance of whistleblowing system in their company to encourage the intention of someone to report wrongdoings and the importance of protection for whistleblower to reduce the pressure and encourage someone to report if they know there are a wrongdoings.

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