

**THE EFFECT OF ATTITUDE TOWARDS WHISTLE-BLOWING,  
ORGANIZATIONAL COMMITMENTS, AND PERSONAL COSTS  
ON WHISTLE-BLOWING INTENTION WITH MORAL  
INTENSITY AS MODERATING VARIABLE  
(Empirical Study on State Civil Apparatus in the Government  
Agency of South Sumatera Region)**



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*Proposed as One of the Requirements to Get A Bachelor of Economic Degree*

**MINISTRY OF EDUCATION AND CULTURE**

**SRIWIJAYA UNIVERSITY**

**FACULTY OF ECONOMICS**

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**COMPREHENSIVE EXAM APPROVAL LETTER**

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Adalah benar hasil karya saya sendiri. Dalam skripsi ini tidak ada kutipan hasil karya orang lain yang tidak disebutkan sumbernya.

Demikianlah pernyataan ini saya buat dengan sebenarnya, dan apabila pernyataan saya ini tidak benar di kemudian hari, saya bersedia dicabut predikat kelulusan dan gelar kesarjanaaan.

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## **MOTTO**

“So, surely with hardship comes ease. Surely with that hardship comes more ease.

So once you have fulfilled your duty, strive in devotion,

turning to your Lord alone with hope”

(Q.S Asy-Syarh: 5-7)

"Learn and teach all of you, respect your teachers,

and be kind to those who teach you".

(HR. Tabrani)

## PREFACE

Gratitude for the presence of Allah SWT for giving His grace, guidance, and gifts, so that the author can complete this research entitled, "The Effect of Attitudes towards Whistle-Blowing, Organizational Commitments, and Personal Costs on Whistle-Blowing Intention with Moral Intensity as Moderating Variable (Empirical Study on State Civil Apparatus in the Government Agency of South Sumatera Region). The writing of this script is intended to meet the requirements for obtaining a Bachelor of Economics degree program undergraduate (S-1), Accounting Department, Faculty of Economics, Sriwijaya University.

This script discusses how the effect of attitudes towards whistle-blowing, organizational commitments, and personal costs as independent variables on whistle-blowing intention as the dependent variable with moral intensity as the moderating variable. The data used in this research is primary data that is collected by using online-based questionnaires.

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May Allah SWT repay all the kindness you have given to the author in the process of completing this script.

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## ABSTRAK

**PENGARUH SIKAP TERHADAP *WHISTLE-BLOWING*, KOMITMEN ORGANISASI, DAN *PERSONAL COSTS* TERHADAP INTENSI *WHISTLE-BLOWING* DENGAN INTENSITAS MORAL SEBAGAI VARIABEL MODERASI (STUDI EMPIRIS PADA APARATUR SIPIL NEGARA DI INSTANSI PEMERINTAH DAERAH SUMATERA SELATAN)**

Oleh:  
**Tiara Dwi Yulianita**

Penelitian ini bertujuan untuk mengetahui pengaruh sikap terhadap *whistle-blowing*, komitmen organisasi, dan *personal costs* terhadap intensi *whistle-blowing*. Hal ini juga dimaksudkan untuk membuktikan apakah intensitas moral memiliki pengaruh mediasi terhadap hubungan antara sikap terhadap *whistle-blowing*, komitmen organisasi, dan *personal costs* terhadap intensi *whistle-blowing*. Subjek penelitian ini adalah aparatur sipil negara pada instansi pemerintah daerah Sumatera Selatan. Penelitian ini menggunakan 92 aparatur sipil negara sebagai responden. Pengumpulan data dilakukan dengan survey menggunakan kuesioner yang dikirimkan secara online melalui *Google Form*. Sampel diambil dengan menggunakan metode *simple random sampling*. Penelitian ini merupakan penelitian kuantitatif dimana data dianalisis menggunakan *Structural Equation Modeling-Partial Least Square (SEM-PLS)* dengan menggunakan *software SmartPLS 3.0*.

Hasil penelitian menunjukkan bahwa variabel sikap terhadap *whistle-blowing* dan komitmen organisasi berpengaruh positif dan signifikan terhadap intensi *whistle-blowing*, sedangkan variabel *personal costs* tidak berpengaruh signifikan terhadap intensi *whistle-blowing*. Selain itu, hasil penelitian menunjukkan bahwa intensitas moral memiliki efek moderasi yang memperkuat hubungan sikap terhadap *whistle-blowing* terhadap intensi *whistle-blowing*. Sedangkan intensitas moral tidak memiliki efek moderasi pada hubungan komitmen organisasi dan *personal costs* terhadap intensi *whistle-blowing*.

**Kata kunci:** Sikap terhadap *whistle-blowing*, komitmen organisasi, *personal costs*, intensi *whistle-blowing*, intensitas moral

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## ABSTRACT

### THE EFFECT OF ATTITUDES TOWARDS WHISTLE-BLOWING, ORGANIZATIONAL COMMITMENTS, AND PERSONAL COSTS ON WHISTLE-BLOWING INTENTION WITH MORAL INTENSITY AS MODERATING VARIABLE (EMPIRICAL STUDY ON STATE CIVIL APPARATUS IN THE GOVERNMENT AGENCY OF SOUTH SUMATERA REGION)

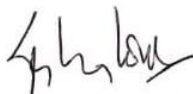
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This research aimed to investigate the effect of attitudes towards whistle-blowing, organizational commitments, and personal costs on whistle-blowing intention. It also intended to prove whether moral intensity has a mediating effect on the relationship among attitudes towards whistle-blowing, organizational commitments, and personal costs on whistle-blowing intention. The research subject comprises of state civil apparatus in the government agency of South Sumatera region. This research used 92 state civil apparatus as the respondents. The data were collected using a survey questionnaire via online by using Google Form. The sample was taken using simple random sampling method. This research is quantitative research in which the data were analyzed using Structural Equation Modeling-Partial Least Square (SEM-PLS) by using SmartPLS 3.0 software.

The results show that the variables of attitudes towards whistle-blowing and organizational commitments have a significant positive effect on whistle-blowing intention, while the variable of personal costs has no significant effect on whistle-blowing intention. Also, the results show that moral intensity has a moderating effect that strengthen the relationship of attitudes towards whistle-blowing on whistle-blowing intention. Meanwhile, moral intensity has no moderating effect on the relationship of organizational commitments and personal costs on whistle-blowing intention.

**Keywords:** Attitudes towards Whistleblowing, Organizational Commitments, Personal Costs, Whistleblowing Intention, Moral Intensity

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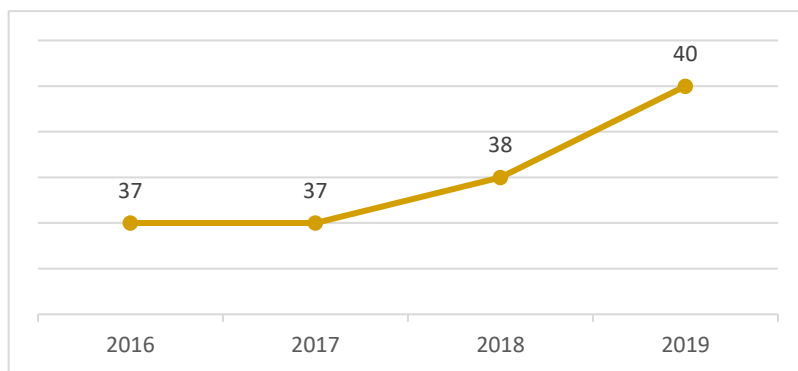
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# CHAPTER I

## INTRODUCTION

### 1.1 Background

The public has highly regarded the increase of fraud that has been exposed in recent years in private and public sectors. Mainly in Indonesia's public sector, the typology of fraud that is the most sensitive and in concern is corruption. Fraud that occurs must be followed up and become the responsibility of everyone involved in the government. Therefore, an action is needed to expose the fraud that exists in the government. One of the actions that can be done is whistle-blowing. Fraud in the form of corruption has damaged almost all sectors of people's lives ranging from economic, social, and cultural to the point of endangering the sustainable development of a country. Also, the main factor of corruption behavior in Indonesia was due to a lack of integrity (Umar, 2016).



**Figures 1.1 Corruption Perception Index Score 2016-2019**

*Source: www.transparency.org*

Transparency International, as a Non-Government Organization based in Indonesia, publishes an index of corruption perception (CPI) at the year of 2019. Corruption Perception Index is a public sector corruption perception index compiled on a scale from 100 (very clean) to 0 (very corrupt) in 180 countries. It stated Indonesia had a score of 40 and a rank of 85<sup>th</sup> out of 180 countries in the world that have been surveyed. This score increased to be better slightly from the year of 2018, where Indonesia had a CPI score of 38 and ranked 89<sup>th</sup>.

**Table 1.1 Ten Most Corrupt Provinces in Indonesia**

<b>No</b>	<b>Region</b>	<b>Number of Cases</b>
1	Central Government	359
2	West Java	101
3	East Java	85
4	North Sumatera	64
5	DKI Jakarta	61
6	Riau and Riau Islands	51
7	Central Java	49
8	Lampung	30
9	Banten	24
10	South Sumatera, East Kalimantan, Bengkulu, Papua	22

*Source: Corruption Eradication Commission*

Based on data from the year 2004-2019, the Corruption Eradication Commission (KPK) lists the ten regions with the highest rates of corruption in Indonesia. This data is based on the number of cases from the regions handled by the Corruption Eradication Commission. From the ranking data, South Sumatera Province is included in the top ten regions with the highest corruption rate in Indonesia, ranking 10th with a total of 22 cases.

In addition to data from the Corruption Eradication Commission, the results of corruption mapping by province that carried out by Indonesia Corruption Watch (ICW) during the first semester of 2020 positioned South Sumatera province in 6<sup>th</sup> place out of 32 provinces with a total number of 9 cases and a state loss of IDR 4 billion. The indicators used by Indonesia Corruption Watch are (1) high public participation in reporting suspected cases of corruption and overseeing the handling of corruption cases in law enforcement; (2) active law enforcers in prosecuting corruption cases and the information is conveyed to the public.

Facing the problem of corruption in Indonesia, the government began to initiate a bureaucratic reform program. The program is included in the national long-term development plan 2005-2025 with the issuance of the Regulation No. 17 Year 2007 (UU No. 17 Tahun 2007). Bureaucratic reform aims to create a professional government bureaucracy with the characteristics of having integrity,

high in performance, adaptive, neutral, prosperous, dedicated, uphold the fundamental values and ethics of the state apparatus, free of corruption, free of collusion, and free of nepotism. As the implementation of the Regulation No. 17 Year 2007 (UU No. 17 Tahun 2007), the government issued the Presidential Regulation No. 81 Year 2010 (PP No. 81 Tahun 2010) concerning the Grand Design of the 2010-2025 Bureaucracy Reform.

To evaluate the implementation of bureaucratic reform, the Ministry of Administrative Reform and Bureaucratic Reform (KemenPANRB) issued Regulation No. 14 Year 2014 as amended by Regulation No. 30 Year 2018 concerning Guidelines for Evaluation of Government Agency Bureaucracy Reform. The regulation explained that the supervision strengthening program aims to improve the administration of clean and free of corruption, collusion, nepotism in each government agency. The measurement of the achievement of the program is by using indicators. The indicators are namely gratification, application of SPIP, integrity zone development, community complaints, handling conflicts of interest, and the whistle-blowing system.

In the sector of government institutions, the members have a significant potential to be the user of the whistle-blowing system because the institution's technical and operational practices actively involve the employees of the institution (Mesmer-Magnus & Viswesvaran, 2005). The institution's employees have comprehensive information about the institutions' way of work (Winardi, 2013). Therefore, the members are expected to know the misconduct or fraud that took place in the institutions. Even though the institutions' members know that an illegal act, misconduct, or fraud occurs in the institutions, this does not mean that they would disclose it (Winardi, 2013).

The appearance of a large number of frauds occurred has led to the need for research on the whistle-blowing system. The information gained from the research can be an early warning in disclosing fraud through the whistle-blowing system. Numerous research highlights the value of whistle-blowing action for an institution (Bagustianto & Nurkholis, 2018; Indriani et al., 2019; Sari, 2018; Winardi, 2013). Tsui & Gul (1996) stated that the motive of whistle-blowers is doing the right action

for their institutions. Any people have the chance and ability to be whistle-blowers if they consider that when the act of wrong-doing and fraud is being ignored, this will have a negative effect on the member of the institution, the institution itself, the public, and the national security.

Near et al. (1993) stated that the investigation process will shortly begin when the employees provide a piece of relevant and reliable information in the system of whistle-blowing. Whistle-blower participation is crucial to the effectiveness of the system of whistle-blowing because the system is going to be ineffective if the members of the institution do not use it. An institution that is able to recognize the factors that affect the intention of whistle-blowing will be capable of designing the most effective whistle-blowing policy and system.

Chiu (2003) stated that the research correlated with whistle-blowing intentions are mostly performed to define the factors that will motivate individuals to do whistle-blowing. Previous research related to whistle-blowing intention has revealed some determinants of whistleblowing intention. In this research, the authors will evaluate the effect of individual factors namely attitudes towards whistle-blowing, organizational commitments, and personal costs on whistle-blowing intention with moral intensity as moderating variable. The individual factor is the character that exists in a person that can affect their intention in doing a whistle-blowing act. The individual factors are important because it is not an easy matter for an individual to become a whistle-blower. Rothschild & Miethe (1999) stated that in deciding whether to blow the whistle or keep it hidden, an individual who comes from the internal of the institution would normally encounter an ethical dilemma. Some people view whistle-blowers as traitors who violate the norms of institutional loyalty. Others perceive whistle-blowers as heroic protectors of the institution's values, which are regarded as valuable and as an act of employee loyalty to the institution. This contradictory view often makes the prospective whistle-blower in a dilemma of indecision in determining attitudes that can ultimately distort whistle-blowing intention.

Research conducted by (Park & Blenkinsopp, 2009; Sari, 2018) uses the theory of prosocial behavior theory that explain the individual factors of attitudes



towards whistle-blowing that form a whistle-blowing intention. Attitudes is how an individual's response towards a behavior, whether the response is positive or negative. Backman & Secord (1966) divide attitudes into three components. First is the cognitive component related to knowledge and beliefs. Second, the affective component, which is the emotional component related to the feeling of happiness or unhappiness, this component can be evaluated. The third is the conative component, namely the readiness and tendency to behave towards the object of attitudes. Previous research finds a gap on this topic. Some researchers find that attitudes towards whistle-blowing influences whistle-blowing intention (Bagustianto & Nurkholis, 2018; Winardi, 2013), and some other research finds that attitudes towards whistle-blowing does not influence whistle-blowing intention (Sari, 2018).

The second individual factor that relates to the theory of planned behavior is organizational commitments. Organizational commitments is a strong belief in the values that exist in the organization and the ability of employees to provide good jobs for the organization (Laksono & Sukirman, 2019). A strong organizational commitments that an individual has will make them trying their best to achieve the institution's predetermined goals (Setyawati et al., 2015). Previous research finds a gap on this topic. Some researchers find that organizational commitments influences whistle-blowing intention (Bagustianto & Nurkholis, 2018; Husniati et al., 2017) and some others research find that organizational commitments does not influence whistle-blowing intention (Indriani et al., 2019; Setyawati et al., 2015).

The third individual factor that this research will add that relates to prosocial organizational behavior theory is personal costs that influences the intention of whistle-blowing. Personal costs is defined as the whistle-blower's perception of retaliation risk that the whistle-blower will receive for doing the action of whistle-blowing. Septiyanti et al. (2013) suggests that the level of retaliation or sanctions imposed by the management or colleagues to the whistle-blowers are the most significant determining factor for their decision in the intention of reporting the organizational violations. The higher an individual's perceived personal costs, the less likely they would be interested in doing the whistle-blowing action

(Bagustianto & Nurkholis, 2018; Schultz et al., 1993). Previous studies find a gap on this topic. Some researchers find that personal costs influences whistle-blowing intention (Indriani et al., 2019; Sari, 2018), and some other research finds that personal costs does not influence whistle-blowing intention (Bagustianto & Nurkholis, 2018; Setyawati et al., 2015; Winardi, 2013).

Due to the inconsistencies of the previous research findings of independent variables of individual factors above that affect whistle-blowing intention, this research will add moderating variables to strengthen or weaken the relationship between the factors that affect whistle-blowing intention, namely moral intensity. Moral intensity is defined as something interrelated with moral issues that will affect an individual ethical judgment and intention to do something (Novius & Arifin, 2008). The moral intensity that affects the decision-making process of an individual and the level of moral intensity can differ widely (Jones, 1991). Moral intensity is related to the concept of perceived behavioral control in the theory of planned behavior.

Whistle-blowing is defined as a kind of prosocial behavior by the employees of the institution to report an act, procedures, and policies which is unethical, immoral, unlawful, or cause harmful impact to the institution's long-term goals with the aims to correct the action (Brief & Motowidlo, 1986). Whistle-blowing action can also be associated with Prosocial Organizational Behavior Theory. By implying to the theory, the whistle-blowing action conducted by employees explains a sort of employee's commitments to protecting the institution from the threat of unethical or illegal things.

There are a number of reasons to explain why this research is important to conduct. First, although the previous research which evaluate various factors that effecting whistle-blowing intention had already been performed in Indonesia, the majority of the research focused on professional accountants, university students, or employees who works in a company which is mainly in private company as the research's subject. In contrast, previous research that has been done in Indonesia that investigates the whistle-blowing intention of state civil apparatus working for government agency in South Sumatera region is still limited. Second, there is a lack

of research on this topic in developing countries, where the institutions operate differently from developed countries. Third, this research is conducted in the government sector because the case of fraud in the form of corruption or illegal acts is still a great problem in Indonesia. Fourth, it is essential for policymakers to recognize the factors that initiate a whistle-blower to blow the whistle to form a policy of whistle-blowing.

In reference to the previous data stated above concerning the significant level of corruption occurring in Indonesia, the data of ten most corrupt provinces in Indonesia, and the results of corruption mapping by province conducted by Indonesia Corruption Watch reinforce that the research of state civil apparatus whistle-blowing intention in the South Sumatera region will be suitable. Besides, this research may broaden the area of whistle-blowing intention research that has so far centered on the private sector, even though illegal acts, misconduct or fraud may have occurred in both the private and public sectors. Therefore, the research gap found by previous researchers motivates the author to conduct this research, particularly by observing variables such as the attitudes towards whistle-blowing, personal costs, organizational commitments, and moral intensity as moderating variable on whistle-blowing intention.

This research is a modified research of previously carried out study by (Indriani et al., 2019). The previous research strives to examine whether the factor of organizational commitments, seriousness level of fraud, and personal costs perform a part to influence whistle-blowing intention. The subject used in the previous research involves the contract employees and civil servants in Aceh Province's government institutions. There are several distinctions between this research and previous research. First, this research is replacing the factor of seriousness level of fraud as an independent variable and replace it with the attitudes towards whistle-blowing. The reason why the seriousness level of fraud variable replaced is that the research on the effect of seriousness level of fraud on whistle-blowing intentions is positively consistent (Bagustianto & Nurkholis, 2018; Indriani et al., 2019; Winardi, 2013). Second, this research adds moral intensity as moderating variable. The reason is that the previous research conducted by Husniati

et al. (2017) suggests adding the variable of moral intensity. In fact, research on the variable of moral intensity which moderates the relationship of the individual factors affecting whistle-blowing intention has never been carried out in Indonesia. Third, the object of the research is replaced by the state civil apparatus working for government agency in South Sumatera Region. By looking at the description above, this research is striving to empirically analyzed “The Effect of Attitudes Towards Whistle-Blowing, Organizational Commitments, and Personal Costs on Whistle-Blowing Intention with Moral Intensity as Moderating Variable (Empirical Study on State Civil Apparatus in the Government Agency of South Sumatera region).”

## **1.2 Statement of Problem**

Based on the background defined above, this research will examine what factors can affect the whistle-blowing intention. The problems in this research are namely:

1. Does the attitudes towards whistle-blowing affect the intentions in conducting whistle-blowing?
2. Does organizational commitments affect the intentions in conducting whistle-blowing?
3. Does personal costs affect the intentions in conducting whistle-blowing?
4. Does moral intensity moderate the effect of attitudes towards whistle-blowing on whistle-blowing intention?
5. Does moral intensity moderate the effect of organizational commitments on whistle-blowing intention?
6. Does moral intensity moderate the effect of personal costs on whistle-blowing intention?

## **1.3 Objective of Research**

From the statement of the problem that has been explained above, the purpose of this research are:

1. To represent the effect of attitudes factor towards whistle-blowing on whistle-blowing intentions.

2. To represent the effect of organizational commitments on whistle-blowing intentions.
3. To represent the effect of personal costs factor on whistle-blowing intentions.
4. To represent the effect of moral intensity in moderating the effect of attitudes towards whistle-blowing on whistle-blowing intentions.
5. To represent the effect of moral intensity in moderating the effect of organizational commitments on whistle-blowing intentions.
6. To represent the effect of moral intensity in moderating the effect of personal costs on whistle-blowing intentions.

#### **1.4 Benefits of Research**

Based on the research objectives above, it can be concluded that the benefits of this research are:

1. Theoretical Benefits

This research meant to be a reference of conceptual and writing for future research relating to the factors that affect whistle-blowing intention in the public sector, especially in Indonesia.

2. Academic Benefits

This research supposed to be a helpful source of reference for information in answering problems regarding the factors that influence whistle-blowing intentions in the public sector, especially in Indonesia.

3. Practical Benefits For Auditors

This research is expected to provide input and additional information to enhance the performance quality for the auditors and for the auditors to work more professionally.

4. Practical Benefits For Governmental Agencies in South Sumatera region

It is expected that this research will be a review for the governmental agencies and to be used as information to improve the existing whistle-blowing system so that it can run optimally.

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