

**THE INFLUENCE OF PROACTIVE PERSONALITY, REWARD AND
ORGANIZATIONAL ETHICS ON WHISTLEBLOWING**



Undergraduate Thesis

ALAN BUDI KUSUMA

01031181419259

Accounting

Propose as a prerequisite to acquire bachelor degree of economics

MINISTRY OF RESEARCH, TECHNOLOGY AND HIGHER EDUCATION

SRIWIJAYA UNIVERSITY

FACULTY OF ECONOMICS

2018

LEMBAR PERSETUJUAN UJIAN KOMPREHENSIF

THE INFLUENCE OF PROACTIVE PERSONALITY, REWARD AND ORGANIZATIONAL ETHICS ON WHISTLEBLOWING

Disusun Oleh :

Nama : Alan Budi Kusuma
NIM : 01031181419259
Fakultas : Ekonomi
Jurusan : Akuntansi
Bidang Kajian/ Konsentrasi : Pengauditan

Disetujui untuk digunakan dalam ujian komprehensif

Tanggal Persetujuan

Dosen Pembimbing



Tanggal: 22 Mei 2018

Dr. Luk Luk Fuadah, S.E., M.B.A., Ak

NIP. 197405111999032001



Tanggal: 21 Mei 2018

Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA

NIP. 196310041990031002

LEMBAR PERSETUJUAN SKRIPSI

THE INFLUENCE OF PROACTIVE PERSONALITY, REWARD AND ORGANIZATIONAL ETHICS ON WHISTLEBLOWING

Disusun Oleh :

Nama : Alan Budi Kusuma
NIM : 01031181419259
Fakultas : Ekonomi
Jurusan : Akuntansi
Bidang Kajian/ Konsentrasi : Pengauditan

Telah disetujui dalam ujian komperhensif pada tanggal 16 Juli 2018 dan telah memenuhi syarat untuk diterima.

Panitia Ujian Komprehensif
Inderalaya, 16 Juli 2018

Ketua



Dr. Luk Luk Fuadah, S.E., M.B.A., A.k.
NIP. 19740511 199903 2 001

Anggota



Arista Hakiki, S.E., M.Acc., A.k.
NIP. 19730317 199703 1 002

Anggota



Emyilia Yuniartie, S.E., M.Si., A.k., CA
NIP. 19710602 199503 2 002

Mengetahui,

Ketua Jurusan Akuntansi



Arista Hakiki, S.E., M.Acc., A.k.
NIP. 19730317 199703 1 002

SURAT PERNYATAAN INTEGRITAS KARYA ILMIAH

Yang bertanda tangan dibawah ini:

Nama : Alan Budi Kusuma
NIM : 01031181419259
Jurusan : Akuntansi
Fakultas : Ekonomi
Bidang Kajian : Pengauditan

Menyatakan dengan sesungguhnya bahwa Skripsi yang berjudul:

The Influence of Proactive Personality, Reward and Organizational Ethics on Whistleblowing

Pembimbing:

Ketua : Dr. Luk Luk Fuadah, S.E., M.B.A., Ak
Anggota : Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
Tanggal Ujian : 16 Juli 2018

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

Demikian pernyataan ini saya buat dengan sebenarnya, dan apabila pernyataan saya tidak benar dikemudian hari, saya bersedia dicabut predikat kelulusan dan gelar kesarjanaan.

Inderalaya,

Pembuat Pernyataan



Alan Budi Kusuma

NIM. 01031181419259

MOTTO AND DEDICATION

MOTTO:

“A dim light will never create a perfect shadow”

“For indeed, with hardship (will be) ease. Indeed, with hardship (will be) ease. So when you have finished (duties), then stand up (for worship).”

(Surah Al-Insyirah: 94, verse 6-8).

This undergraduate thesis is dedicated to:

- **My Parents**
- **My Brothers and Sisters**
- **My Friends**
- **My Almamater**

PREFACE

Thanks to Almighty God who has given His bless to the writer for finishing this undergraduate thesis entitled” The Influence of Proactive Personality, Reward and Organizational Ethics on Whistleblowing”. This undergraduate thesis is created as one of the requirements to acquire bachelor degree of economics from Economic Faculty of Sriwijaya University.

The content of this thesis mainly discussed about the influence proactive personality of the employee, reward given and organizational ethics of their workplace on their intention to commit whistleblowing. The writer also wishes to express his deep and sincere gratitude for those who have helped and guided him in the completion of this thesis.

The writer aware with the limitation of this thesis. So that, the writer hope the readers can give constructive comments or critiques for the betterment. Moreover, the writer expects this thesis can be useful for the readers.

Inderalaya, May 15th 2018

The Writer

Alan Budi Kusuma

GRATITUDE

In completing this undergraduate thesis, the writer encountered several issues. But, those issues can be resolved with passionate work and support as well as the praying from other parties who accompanied the writer. The writer would like to express his gratitude to:

1. God for his blessing
2. My beloved parents, **Saminudin** and **Tarsiti** for their support up until the writer can finish this education.
3. My brothers and sisters who like to motivate and bicker with me. The writer expresses his highest gratitude to his oldest sister, **Idayani** for the never ending support.
4. **Mr. Prof. Dr. Ir. Anis Saggaff, MSCE** as the Head of Sriwijaya University
5. **Mr. Prof. Dr. Taufiq, 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. Umi Kalsum, S.E., M.Si., Ak** as the Secretary of Accounting Department.
8. **Mr. Abukosim, S.E., M.M., Ak.,** as the writer's Academic Supervisor.
9. **Mrs. Dr. Luk Luk Fuadah, S.E., M.BA., Ak.,** as the chief of this undergraduate thesis supervisor. The writer really thank for her guidance.
10. **Mr. Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA.,** as the supervisor of this undergraduate thesis. The writer really thank for his guidance.
11. All the lecturers of economic faculty whom have given the writer so much knowledge while studying in the economic faculty of Sriwijaya University.
12. All the staffs of Sriwijaya University, especially those who are from economic faculty.
13. All the respondents who have been participated on this research willingly.

14. All friends from International Class who have accompanied the writer for the whole studying terms.
15. All friends from accounting department year 2014 for their support.
16. All friends from the organization that the writer has signed in.
17. All friends whom the writer can't mention one by one
18. The Almamater, Sriwijaya University.

May God repay all their good deeds and give His blessing to all.

Inderalaya, May 15th 2018

The Writer

Alan Budi Kusuma

CURRICULLUM VITAE

Name : Alan Budi Kusuma

Gender : Male

Place/ Date of Birth: Palembang, January 26th 1996

Religion : Islam

Marital Status : Single

Adress :Padat Karya Street No. 2629 RT 10 RW 02 Sukajaya
Subdistrict Sukarami District, Palembang

Email : kusumaalan25@gmail.com

Phone Number : 082372716680



Formal Education:

Elementary School : SDN 132 Palembang

Junior High School : SMPN 46 Palembang

Senior High Shool : SMAN Sumatera Selatan (Sampoerna Academy) Palembang

Organizational Experience: Badan Otonom English Forum for Economic Students
(BO EFFECT) of Economic Faculty, Sriwijaya
University.

ABSTRAK

THE INFLUENCE OF PROACTIVE PERSONALITY, REWARD AND ORGANIZATIONAL ETHICS ON WHISTLEBLOWING

Oleh:

Alan Budi Kusuma

Dr. Luk Luk Fuadah, S.E., M.B.A., Ak.

Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA.

Penelitian ini bertujuan untuk menganalisis Pengaruh dari kepribadian proaktif, penghargaan dan etika organisasi terhadap intensi *whistleblowing*. Populasi dari penelitian ini adalah karyawan yang bekerja di sektor swasta di Palembang. Sampel diambil dengan metode *purposive sampling* dengan memberikan beberapa syarat sebelum karyawan dapat menjadi sampel penelitian. Hasilnya, 145 sampel didapatkan. Data dari penelitian ini didapatkan melalui kuisioner yang telah disebar. Penelitian ini menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa kepribadian proaktif, penghargaan dan etika organisasi masing-masing berpengaruh positif dan signifikan terhadap *whistleblowing*. Terlebih, kepribadian proaktif, penghargaan dan etika organisasi mempengaruhi *whistleblowing* secara bersamaan.

Kata Kunci: Kepribadian Proaktif, Penghargaan, Etika Organisasi, Whistleblowing, Positif, Signifikan

Ketua,



Dr. Luk Luk Fuadah, S.E., M.B.A., Ak
NIP. 19740511 199903 2 001

Anggota,



Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
NIP. 19631004 199003 1 002

Mengetahui,
Ketua Jurusan Akuntansi,



Arista Hakiki, S.E., M.Acc., Ak.
NIP. 19730317 199703 1 002

ABSTRACT

THE INFLUENCE OF PROACTIVE PERSONALITY, REWARD AND ORGANIZATIONAL ETHICS ON WHISTLEBLOWING

By:

Alan Budi Kusuma

Dr. Luk Luk Fuadah, S.E., M.B.A., Ak.

Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA.

This research is purposed to analyze the influence of proactive personality, reward and organizational ethics on the intention of whistleblowing. Population of this research is employees who work in the private sectors within Palembang. The sample is taken with purposive sampling by listing several requirements before the employees become the sample. As the result, 145 samples acquired. The data of this research is acquired through the questionnaire which has been spread. This research employs multiple linear regression analysis. The result of this research analysis indicates each independent variable; proactive personality, reward and organizational ethics have positive and significant effect on whistleblowing respectively. Moreover, proactive personality, reward and organizational ethics influence whistleblowing simultaneously.

Keywords: Proactive Personality, Reward, Organizational Ethics, Whistleblowing, Positive, Significant.

First Advisor,



Dr. Luk Luk Fuadah, S.E., M.B.A., Ak
NIP. 19740511 199903 2 001

Member,



Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak., CPA
NIP. 19631004 199003 1 002

Acknowledged by,
Head of Accounting Department,



Arista Hakiki, S.E., M.Acc., Ak.
NIP. 19730317 199703 1 002

TABLE OF CONTENT

COVER PAGE.....	i
LEMBAR PERSETUJUAN UJIAN KOMPREHENSIF	ii
LEMBAR PERSETUJUAN SKRIPSI.....	iii
SURAT PERNYATAAN INTEGRITAS KARYA ILMIAH.....	iv
MOTTO AND DEDICATION.....	v
PREFACE.....	vi
GRATITUTION.....	vii
CURRICULLUM VITAE	ix
ABSTRAK	x
ABSTRACT.....	xi
TABLE OF CONTENT.....	xii
LIST OF FIGURES.....	xv
LIST OF TABLES	xvi
APPENDIXES	xvii
CHAPTER I	1
INTRODUCTION	1
1.1. Background	1
1.2. Problem Statement	7
1.3. Research Objectives	7
1.4. Research Usefulness	8
CHAPTER II.....	9
LITERATURE STUDY	9
2.1. Underlying Theories	9
2.1.1. Attribution Theory	9
2.1.2. Fraud	10
2.1.3. Whistleblowing	13
2.1.4. Whistleblower	14
2.1.5. Proactive Personality.....	16
2.1.6. Reward	17

2.1.7. Organizational Ethics.....	19
2.2. Previous Research.....	20
2.3. Research Framework.....	22
2.4. Hypotheses Development	25
2.4.1. Proactive personality and Whistleblowing.....	25
2.4.2. Reward and Whistleblowing.....	26
2.4.3. Organizational Ethics and Whistleblowing.....	27
CHAPTER III	28
RESEARCH METHODOLOGY	28
3.1. Data Collection	28
3.2. Population and Sample.....	28
3.3. Data Analysis Techniques.....	29
3.3.1. Data Quality Test	29
3.3.1.1. Validity Test	29
3.3.1.2. Reliability Test.....	29
3.3.2. Classical Assumption Test.....	30
3.3.2.1. Normality Test	30
3.3.2.2. Multicollinearity Test	30
3.3.2.3. Heteroscedasticity Test	31
3.3.2.4. Autocorrelation Test	31
3.3.3. Multiple Linear Regression Analysis.....	32
3.3.4. Hypotheses Test	33
3.3.4.1. Adjusted R Square Test (Goodness of Fit)	33
3.3.4.2. Individual Parameter Significance test (T Test)	33
3.3.4.3. Simultaneous Significance Testing (F Test)	34
3.4. Research Variables and Operational Definition.....	34
3.4.1. Dependent Variable.....	34
3.4.2. Independent Variables.....	35
3.4.2.1. Proactive Personality.....	35

3.4.2.2. Reward	36
3.4.2.3. Organizational Ethics	37
CHAPTER IV	38
ANALYSIS AND DISCUSSION	38
4.1. Data Analysis	38
4.1.1. Respondent Demography Description	38
4.2. Data Quality Test	42
4.2.1. Validity Test.....	42
4.2.2. Reliability Test.....	43
4.3. Descriptive Statistics of Research Variables.....	44
4.4. Classical Assumption Test.....	48
4.4.1. Normality Test	48
4.4.2. Multicollineary Test.....	49
4.4.3. Heteroscedasticity Test	50
4.4.4. Autocorrelation Test	50
4.5. Hypotheses Test.....	51
4.5.1. Adjusted R Square Test (Goodness of Fit)	51
4.5.2. Individual Parameter Significance Test (T Test)	54
4.5.3. Simultaneous Significance Test (F Test)	56
4.6. Discussion.....	56
4.6.1. The Influence of Proactive Personality on Whistleblowing.....	56
4.6.2. The Influence of Reward on Whistleblowing	58
4.6.3. The Influence of Organizational Ethics on Whistleblowing	59
CHAPTER V	61
CONCLUSION AND RECOMMENDATION	61
5.1. Conclusion	61
5.2. Research Limitation	62
5.3. Recommendation	62
BIBLIOGRAPHY	64

LIST OF FIGURES

Exhibit 2.1. Research Framework.....	24
--------------------------------------	----

LIST OF TABLES

Table 2.1	Previous Research	20
Table 4.1	Age and Gender of Respondents	39
Table 4.2	Education Level	40
Table 4.3	Working Tenant and Working Division	41
Table 4.4	Validity Test Result	42
Table 4.5	Reliability Test Result.....	44
Table 4.6	Descriptive Statistics of Proactive Personality	45
Table 4.7	Descriptive Statistics of Reward	46
Table 4.8	Descriptive Statistics of Organizational Ethics.....	47
Table 4.9	Descriptive Statistics of Whistleblowing	47
Table 4.10	Normality Test Result	48
Table 4.11	Multicollineary Test Result.....	49
Table 4.12	Heteroscedasticity Test Result	50
Table 4.13	Autocorrelation Test Result	51
Table 4.14	Linear Regression Analysis	52
Table 4.15	Adjusted R ² Test Result	54
Table 4.16	T Test Result	55
Table 4.17	F Test Result	56

APPENDIXES

Appendix 1	Research Questionnaire	68
Appendix 2	Respondent Answer.....	72
Appendix 3	Validity and Reliability of Variable : Proactive Personality	89
Appendix 4	Validity and Reliability of Variable : Reward.....	91
Appendix 5	Validity and Reliability of Variable : Organizational Ethics	93
Appendix 6	Validity and Reliability of Variable : Whistleblowing	95
Appendix 7	Result of Descriptive Statistics : Proactive Personality	96
Appendix 8	Result of Descriptive Statistics : Reward	97
Appendix 9	Result of Descriptive Statistics : Organizational Ethics.....	98
Appendix 10	Result of Descriptive Statistics : Whistleblowing.....	99
Appendix 11	Classical Assumption Test	100
Appendix 12	Hypothesis Test	101

CHAPTER I

INTRODUCTION

1.1. Background

The whistleblowing seems to be popular these days. People, especially those who work in corporates must have already known about the whistleblowing since the whistleblowing system issue surfaces. The whistleblowing is mainly purposed to detect and report the wrongdoing that the corporate or the employee commit, which is fraud. Fraud, as defined by the World Bank, is any act or omission, including a misrepresentation that knowingly or recklessly misleads or attempts to mislead done by a party to obtain a financial or other benefit or to avoid an obligation. Zimbleman, Albrecht, Albrecht and Albrecht (2009) describe fraud as a general definition encompasses all the cunning done by human to acquire gain for him through phony information. Shortly, the fraud is a wrongdoing commit by a party to gain their own benefit. The fraud does not only prevail in financial areas but also other areas. AICPA classifies fraud into two categories, fraud against organization and fraud on the behalf of organization. Fraud on the behalf of organization is committed for the sake of the organization. Meanwhile, fraud against organization is fraud through asset misappropriation and other falsification committed by the employee or known as occupational fraud.

The corporate or employee who commit fraud may have different reasons underlying their actions. There are some various reasons contrived them to commit

fraud. Greed, lack of transparency, poor management information lack of clear moral direction, resentment toward the manager and poor personal value are some reasons for the employee to commit fraud. Well (1997) explains the cause of occupational fraud, opportunity, pressure and rationalization. The fraud which is committed by the employee would give the benefit to the employee himself, but not with other parties. The employee who falsifies the sales report by reporting higher sales than the actual sales get their bonus higher while some other parties, such as the investor would be at disadvantages because they will not receive the benefit as it should be. Since it damages parties other than the perpetrator, there's a need to report the fraud.

An action reporting the wrongdoing is called whistleblowing and the one who commit the whistleblowing is a whistleblower. Whistleblowing is the act of exposing unethical and illegal wrongdoing within companies by reporting it internally to the superiors or externally to the media, government authorities or specialized attorney. Whistleblowing is classified in to two categories. The first is internal whistleblowing, in which the employee expose the wrongdoing commit by other employee to the superiors and external whistleblowing , the employee report the wrongdoing commit by the organization to the society because he knows the wrongdoing will give a negative impact to the society.

The whistleblower, based on Semendawai and Santoso (2011) must have some special features. The first feature is the whistleblower exposes a report to the authorities or media so the wrongdoing would be disclosed. Then, a whistleblower must be the insider.

A well known case of fraud is committed by PT Asian Agri Group (AAG), one of the companies under Raja Garuda Mas Group. AAG committed tax evasion. This tax evasion was discovered when Vincentus Amin, a financial controller of AAG who knows the inflow and outflow of the company's finance breaks into the safe deposit of PT AAG at Fortis Singapore Bank for US \$ 3.1 million on November 13, 2006. Vincent's action caught by the company and the company reported him to Polda Metro Jaya. Vincent fled to Singapore while carrying a number of important documents of the company. In this escape there is a communication between Vincent and Tempo journalists (www.kompas.com).

Another case of wrongdoing is the bribery on Rolls-Royce committed by one of the higher ups of PT Perusahaan Listrik Negara (Persero) Tbk. This bribery is done as a continuation of hydroelectric power plant project at East Kalimantan in 19902. Serious Fraud Officer (SFO) stated the bribery is committed from 2011 to 2013. This matter is related on the Long Term Service Agreement (LTSA) between Rolls-Royce and PLN itself (www.m.cnnindonesia.com).

A whistleblower, who commit the whistleblowing seems to be a hero for some parties, while some others not. The whistleblowing might be good for the external parties but, it violates the presumption within the organization. From the case of AAG, Vicentus Amin is a hero for the stakeholders, but not the shareholders. When he revealed the fraud, he did not get any protection as a whistleblower, resulting Vincentus Amin imprisonment for eight years (www.kompas.com). Moreover, the refusal and bullying from the peers toward the whistleblower may present (Bjorkelo,

2016). Arifin (2005), through survey to 233 whistleblowers found 90% of whistleblowers lose their job after committing the whistleblowing. Furthermore, the whistleblowers would be hard to be re-employed as their action is unethical from the point of view of the employer (Qusqas et al., 2001).

In committing whistleblowing, the employee must have a consideration over the risk he would face. The personality of the employee becomes a push factor to commit whistleblowing. Proactive personality, a personality that is less strained by the situational force and is likely to initiate changes within their organization (Bateman and Crant, 1993). So that, proactive employee is less affected by the risks after he commit whistleblowing. Proactive employee tries to control critical aspect in their organization's environment through whistleblowing. He sees the fraud as the beginning for changes because it puts the organization at disadvantage. When the fraud exists, the proactive employee will find the best and good solution to solve it as he realizes the threat cause by the fraud on the organization. Moreover, it is likely proactive employee would let his superior know about the fraud occurred or he commits internal whistleblowing.

Bjorkelo, Einarsen and Matthiesen (2010) conclude the proactive behavior is the antecedent of whistleblowing. Moreover, proactive employee is likely to to make decision that will enhance their commitment to both career and organization (Messara and Dagher, 2010). Miceli, Near, Rehg and Scotter (2012) found proactive personality as one of the variables which predict the wrongdoing. To conclude, the

researchers agree on the existence of proactive personality on discovering fraud and on the intention of whistleblowing.

Then, reward is the other factor which affects the intention of whistleblowing. Reward is a motivation for the whistleblower in committing whistleblowing. An individual behavior will be affected by his need in acquiring reward. By providing and giving reward, the employee will be motivated to commit the whistleblowing. Reward given can be a material or non material reward. The influence of reward on the employee intention to commit whistleblowing has been proven by Xu and Ziegenfuss (2008). Along with Xu, et.al, Andon, Free, Jidin, Monroe and Turner (2015) explain the financial incentives which influence the whistleblowing intention. Ali and Ahmad (2008) found the frequency of reward given influence the employee's intention to commit good deeds. The more reward given will motivate the employee to redo his good behavior.

There are many cases where the whistleblowers acquire reward from the other parties. The whistleblower can receive the reward through whistleblower programs. This whistleblower program is established by countries; for example is the United States. The reward given to the whistleblower is such quiet in amount. The False Claim Act is one of the whistleblower programs reward the whistleblower up to 30% of any recoveries made by the government. For example, Bradley Birkenfeld who report tax fraud of UBS to the IRS receive \$104 million as a whistleblower settlement.

The organizational ethics is the last factor that seems to affect the intention of whistleblowing. Organizational ethic is a set of principal or standard established and reinforced by the organization. The principal and standard is used as guidance for the organization in its decision, program and policies. The principal and standard manage the ethical environment, the behavior of the employee since the employee varied in interests and background and any activities within the organization. Organizational ethics would make sure the employee will act according to the principal and standard obediently.

The organizational ethics plays a role regarding to the behavior and the commitment of the employee. Koh and Boo (2014) found a significant and positive relationship between organizational ethics and organizational commitment of the employee. The organizational ethics enhance the positive mood which plays as a moderator in organizational ethics relationship with whistleblowing (Zhang, Chiu and Wei, 2009). Further, Ray (2006) suggests the ethics approach as a way to eliminate the negative consequences of whistleblowing.

Since the three factors presented, proactive personality, reward and organizational commitment may affect the whistleblowing intention, there's a need to have a further investigation. Proactive personality, reward and organizational commitment are the independent variables meanwhile the whistleblowing intention is the dependent variables. To elaborate, the author is trying to investigate the influence of proactive personality, reward and organizational commitment on whistleblowing

intention. So that, the author would entitle this paper ‘The Influence of Proactive Personality, Reward and Organizational Ethics on Whistleblowing’.

1.2. Problem Statement

Based on the background explained above, the problems which will be presented are as the following:

- a. What is the influence of proactive personality influence on the intention of whistleblowing?
- b. What is the influence of reward given on the intention of whistleblowing?
- c. What is the influence organizational ethics on the intention of whistleblowing?

1.3. Research Objectives

Based on the background and the problem stated, the objectives of this research are:

- a. To analyze the influence of proactive personality on the intention of whistleblowing.
- b. To investigate the influence of reward on the intention of whistleblowing.
- c. To find the influence of organizational ethics on the intention of whistleblowing.

1.4. Research Usefulness

This research is expected to give some benefits, such as:

a. Theoretical Usefulness

This research investigates the relationship among proactive personality, reward and organizational ethics along with whistleblowing intention. Moreover, the writer expects this paper will help to develop the science, especially those which relate to whistleblowing.

b. Practical Usefulness

This research is expected to help the reader to build awareness about the factors related to whistleblowing. The complete explanation as the following:

- (i) For the organization, the research result will help to give a hint in indicating factors related to the employee's whistleblowing. So it can create a good environment of ethics.
- (ii) For the employee and stakeholders, it will give an explanation related to the underlying reason people to or not to commit whistleblowing.
- (iii) For the future researchers, this research is expected to become an additional knowledge or as a reference for the future research.