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## Whistleblowing Intentions and Organizational Ethical Culture: Analysis of Behavioral Control Perception at the Regional Financial and Asset Management Agency in Southern Sumatra

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### Abstract

This study aims to obtain empirical evidence and find clarity on the phenomenon of the direct and indirect effect of perceived behavioral control on fraud prevention through whistleblowing intentions. This study also aims to understand the influence of organizational ethical culture in moderating between whistleblowing intentions and fraud prevention. The sample of this research is 240 respondents. Respondents were the Head of the Finance Subdivision and Head of the Reporting Planning Subdivision, as well as the finance staff using the purposive sampling method. Data analysis using Structural Equation Modeling technique. The results of the study show that the perception of behavioral control has a positive and significant effect on whistleblowing intentions. In addition, the perception of behavioral control has no effect on fraud prevention mediated by whistleblowing intentions. Organizational ethical culture moderates whistleblowing intentions and has a positive and significant effect on fraud prevention.

**Key words:** *Perceived Behavioral Control, Fraud Prevention, Whistleblowing Intentions, Organizational Ethical Culture, Theory Planned Behavior, Social Learning Theory.*

### 1. Introduction

More cases of fraud have occurred than the fraud can be detected and prevented before it occurs. According to Tuanakotta (2016) that the root of the problem of fraud is expressed in terms of "fraud by need, by greed, and by opportunity." Fraud prevention can be done internally and externally (Petraşcu & Tieanu, 2014; Roszkowska, 2020). Several corruption cases in Indonesia have been successfully disclosed by whistleblowers, for Directorate General of Taxes' employee case, namely the fat account case (Indayani & Yunisdanur, 2020).

The case of "papa asking for shares" (Iskandar, Azwar, 2018). According to Saber Pungli (2017), the KPK is not able to prevent fraud. KPK uncovers corruption cases by implementing whistleblowing. In addition to disclosures by the KPK, the

findings of the Supreme Audit Agency (BPK) are known from the Audit Results Report (LHP) data on the performance of financial reports in government agencies. The LHP shows that there is a violation of the financial statements that are detrimental to the state's finances. The work findings of the State Audit Board in Semester II of 2019 showed that as many as 5,480 problems amounted to Rp. 7,602,641.05 trillion, consisting of 1,725 cases of non-compliance with laws and regulations, amounting to Rp. 6,250,814.76 trillion. Internal Control System (SPI) problems 971 cases and the problem of ineffectiveness 2,784 cases reached Rp. 1,351,826.29 trillion. The problem of non-compliance with laws and regulations, including losses in 709 cases amounting to Rp. 1,288,733.16 trillion, the potential loss of 263 cases reached Rp. 1,868,310.35 trillion and a shortfall in receipt of the 298 cases of Rp. 3,093,771.25

trillion. The problem of ineffectiveness, inefficiency, and ineffectiveness of 2,714 cases reached Rp. 945,499.21 billion. The findings from the results of the BPK examination have decreased by around 25.27% of cases from the previous year 2018 (Examination Results Report, <https://www.bpk.go.id/>). The case resulted in the judgment not being given a fair predicate without further exceptions. This also has an impact on the crisis of public confidence, local governments must improve more. Thus, it is necessary to emphasize the prevention of fraud through on of the supervisory functions in the organization through disclosure of the violations (whistleblowing). The government supports employees to become whistleblowers. The government needs to establish protection of rights for whistleblowers and strict penalties for perpetrators of violations.

A number of other studies were conducted on different research samples, namely students, accountants, auditors and company managers with positive and negative the perception testing results for determining TPB. (Abdilla, Z. F., 2017; Abdullah & Hasma, 2018; Kreshastuti, 2014; Kurniawan Saputra et al., 2020; Rianti, 2017; Yazdanpanah & Forouzani, 2015). Previously Dine et al., (2018), that shows that accountants with higher affective organizational commitment are more likely to have a negative relationship with the intention to do whistleblowing. Research by Reni & Anggraini (2016) uses the TPB variable, that behavioral control has a negative effect in moderating the relationship between attitudes towards behavior and intentions to convey fraud, but subjective norms do not. Ghazali et al., (2019), perceptions of behavioral control have a negative and significant influence on managers' intentions for fraudulent financial reporting actions.

The phenomenon of the occurrence of corruption cases as an indicator of the problem of the low understanding of the whistleblowing intention of the State Civil Apparatus at the Regional Financial and Asset Management Agency in Southern Sumatra. Other problems, lack of self motivation or initiative, lack of self potential development, lack of responsibility for social integration and duties/positions, and lack of improvement in the quality of employees. By learning from models of relevant personality and behavioral factors in order to successfully build a healthy organizational ethical culture in the long term. Moreover, it is mostly on social capital which means institutions need to build reputation, fairness and honesty and do what is right and wrong. Based on these facts, it is necessary to bridge the gap in knowledge between positive and negative perceptions regarding the factors of whistleblower practices and prevent fraud in the real world. This study fills the gap in the increasing demands of users of financial statements. The results of this study are also expected to be used as a consideration for ASN in carrying out their profession by evaluating performance and making decisions.

The formulation of the problem under study is as follows. (1) Does the perception of behavioral control affect the whistleblowing intentions; (2) Does the perception of behavioral control affect the prevention of fraud through whistleblowing intentions.

## 2. Literature Review

23

### 2.1. Theory of Planned Behavior

Previously Ajzen (1980) elaborated the Theory of Planned Behavior (TPB) by enriching constructs that were not yet contained in Theory Reasoned Action (TRA). In Addition to the two constructs, namely attitudes and subjective norms, the

It is perceived behavioral control. Perceived behavioral control forms the ability of individual perceptions to display certain behaviors. According to Ajzen (1991) defines that control or supervision over behavior is a determining factor for the intention to perform, which is very important for someone who has had previous experience to be shown to be a new or even unfamiliar behavior. Control over behavior will provide lower predictive control in the TPB model.

## 2.2. Social Learning Theory

Social learning theory was proposed by Miller, N. E., & Dollard, (1941) observing individual behavior patterns. Furthermore, the theory of social learning was developed by Albert Bandura, by adding the proposition of more aggressive behavior (Bandura et al., 1963). Bandura (1977) put forward the concept of adding perceived behavioral control which is one of the elements of developing the theory of planned behavior originating from Self Efficacy Theory (SET).

## 3. Hypothesis

Basically the intention of whistleblowing is not intended to worsen the situation, but seeks to protect and prevent fraud effectively. Every individual need not be afraid because this act is very noble which must be fostered in any institution. So far, previous research has concentrated more on post-fraud events. The component used is the perception of behavioral control that is more likely to explore the roots (liked and disliked experiences) rather than looking for the shoots as root initiation is considered more useful than justifying the results. (Handika & Sudiyanti, 2018) show that the perception of behavioral control has a

positive and significant effect on whistleblowing intention.

*H1: Perception of behavioral control has a positive and significant effect on whistleblowing intentions.*

Previous research by Jeungsik Park (2014) found that TPB can be used to explain a person's motivation to become a whistleblower to influence fraud prevention. Whistleblowing intentions can prevent things that can harm the organization, prevent corruption, increase public trust, and increase moral satisfaction. Behavioral control can determine a person's perception of the ease or difficulty of being a whistleblower.

*H2: Perception of behavioral control has a positive and significant effect on fraud prevention with whistleblowing intentions.*

Organizational ethical culture encourages all levels of the organization to behave ethically to report fraud and violations (Bekiaris & Papachristou, 2017). Research by Aulia et al., (2019) contributes to showing organizational culture and organizational commitment have a positive effect on whistleblowing intentions. Ethical values set the standard for what is good or bad for an individual's intention in making decisions. Whistleblowing intention to influence organizational culture has been proven by (Brody, 2000).

*H3: Organizational ethical culture moderates whistleblowing intentions and has a positive and significant on fraud prevention.*

## 4. Methodology

### 4.1. Sampel

The Sample of this study was the Head of the Finance Subdivision and the Head of

the Reporting Planning Subdivision as well as the financial staff at the Southern Sumatra Regional Assets Financial Management Agency totaling 240 respondents. The number of samples is determined from the total population of 593 with the slovin formula. Slovin formula is  $n = \frac{N}{1 + N \cdot \alpha^2}$ , so  $n = \frac{593}{1 + 593 \cdot 5\%^2} = 240$  (Anwar, 2017).

The sampling method is based on the purposive sampling method. The reason for the criteria for selecting the sample is the availability of primary data needed, having the time and experience to adapt at least more than one year, and assessing the performance and conditions of the work environment (Agustin, 2016). The primary research data as obtained directly from the respondents through the data collection method in the form of a questionnaire. The questionnaires were distributed online using the google forms device. The questionnaires were sent online to all respondents via email and whatsapp.

16

## 4.2. Variable Measurement

### 4.2.1. Independent Variable

The behavioral control perception variable was measured using four statement items, namely: (1). Individual perceptions of the need to report fraud (whistleblowing), (2). Individual perceptions of other people's opinions regarding whistleblowing, (3). Individual perceptions of the level of control regarding whistleblowing, (4). Individual perceptions of positive beliefs about whistleblowing. The measurement indicators were adopted from (Brown et al., 2016). The reason is because the researcher believes that the essence of perceived behavioral control indicators can control and minimize fraudulent behavior that occurs. This variable was measured using a likert scale of 1-7 points (7= strongly agree-1= strongly disagree).

### 4.2.2. Dependent Variable

The fraud prevention indicators used are: (1). Compliance with applicable laws, (2). Limitation of position function and knowledge, (3). The amount of responsibility, (4). Compatibility of obtaining (rights) salary or income with duties (obligations), (5). Refusal of gratification, (6). Manipulating action. The measurement indicators were adopted from Petraşcu & Tieanu (2014). The reason is because researchers believe that the essence of fraud prevention indicators can reveal hidden fraud and unethical behavior in the government work environment. The fraud prevention variable indicator is measured using a likert scale of 1-7 points (7= strongly agree -1= strongly disagree).

### 4.2.3. Mediation Variable

The variable of whistleblowing intention was measured using six statement items, namely: (1). Individual intention to report fraud, (2). Individual desire to take action reporting fraud that occurred, (3). Individual willingness to report fraud, (4). Actions or action to report fraud (whistleblowing), (5). Whistleblowing can form a positive character, (6). Individual responsibility for whistleblowing actions for the institution. The measurement indicators were adopted from Brown et al., (2016). The reason is because researchers believe that essence of whistleblowing intention indicators in individuals should provide courage and opportunities for employees to be clean from fraudulent behavior. This variable was measured using a likert scale point 1-7 (7= strongly agree- 1= strongly disagree).

### 4.2.4. Moderating Variable

The organizational ethical culture variable was measured using five statement items, namely: (1). Individual perceptions of

the values of honesty and personal interest with institutions, (2). Individual perceptions of non-compliance with procedures that have been regulated in the institutions, (3). Individual perceptions of ethical standard behavior, (4). Individual perceptions of work professionals, (5). Individual perceptions of how to avoid manipulation. The measurement indicators were adopted from Bekiaris & Papachristou (2017). The reason is because researchers believe that the essence of organizational ethical culture indicators can eradicate the phenomenon of fraud. The organizational ethical culture variable was measured using a likert scale 1-7 points (7= strongly agree- 1= strongly disagree).

## 5. Result

### 5.1. Respondent Statistical Analysis

From the results of testing on 240 respondents. The questionnaire that came in according to the notification according to the description per variable used in this study was 236 (98,33%). There were 4 questionnaire forms (1,66%) that could not be processed, because they were incomplete. The profiles of respondents are known based on gender, age, education level and work experience at the Regional Financial and Asset Management Agency in Southern Sumatra.

The profiles of respondents are presented in Table 1. Below.

**Table 1. Respondent Profile**

Criteria	Description	Percentage
Gender	Man	55,51
	Woman	44,49
	<30 years old	53,59

Age	30 and less than 40 years old	50,42
	40 and less than 50 years old	21,61
	50 and less than 58 years old	22,03
Level Education	D3	12,8
	D4	5,5
	S1	55,1
	S2	26,7
Work Experience	Less than 5 years	6,36
	5 and less than 10 years	20,76
	10 and less than 15 years	39,41
	More than 15 years	33,47

Source: primary data processed (2021)

Based on Table 1. Presents information on the profile of respondents at the Regional Financial and Asset Management Agency in Southern Sumatra regarding gender that the respondents who participate the most are male respondents as many as 131 respondents (55,51%) compared to female respondents with fewer as many as 105 respondents (44,49%). It can also be said that it is normal in an agency, where generally male employees are more likely to be able to control themselves and be quick to take decisions on a violation than female employees.

In addition to gender, based on Table 1, it can be seen the profile of respondents from the age of ASN at the Regional Financial and Asset Management Agency in Southern Sumatra. The aim is to find out the proportion of ASN's age with the most age range from 30 to 40 years as many as 119 people (50,42%). The minimum age of ASN is under 30 years of age as many as 14 people (5,93%). This shows that at age ASN is said to have had maturity in thinking, understanding, and carrying out

responsibilities for government duties and public services.

Furthermore, based on Table 1, the profile of respondents according to the educational background of ASN at the Regional Financial and Asset Management Agency in Southern Sumatra. It can be concluded that the most recent education of the respondents is strata 1 and the least is D4. This shows that the education level of ASN has fulfilled the process of developing knowledge and competence. Besides that, it also increases the concept of self-behavior, nature, ethics, encouragement, and skills. As the basis of the elements that form the readiness and ability to carry out tasks/positions with quality standards.

The profile of respondents according to the respondents' work experience is based on Table 1, the most who have served as ASN are 10 years (39,41%). This shows that the individual abilities of ASN who have worked longer have the initiative to be more active and enthusiastic in carrying out their duties. ASN is also able to identify gaps in deviations that occur within the agency compared to the few respondents who have less than 15 years of experience (6,36%).

## 5.2. Validity and Reliability Test

Validity testing is carried out to determine the correlation (Corrected Item-Total Correlation) of each item of the question instrument is greater than  $r$  table (value of  $r$  count  $>$   $r$  table is considered valid) that has been carried out, then the correlation between the scores of the items of the question instrument (perception of behavior control, whistleblowing intentions, fraud prevention and organizational ethical culture) show valid results. Meanwhile, the purpose of reliability testing is to determine the coefficient of Cronbach Alpha with a

minimum value above 0,6 ( $>$  0,6 is considered reliable).

**Table 2. Validity Test Result**

Variable (Construct)	Corrected Item Total Correlation	Description
Behavior Control Perception (P)	0,727	Valid
	0,676	
	0,787	
	0,662	
Whistleblowing Intentions (W)	0,796	Valid
	0,853	
	0,883	
	0,877	
	0,846	
Fraud Prevention (C)	0,920	Valid
	0,927	
	0,905	
	0,833	
	0,830	
Organizational Ethical Culture (B)	0,908	Valid
	0,832	
	0,865	
	0,817	

Source: primary data processed (2021)

18

Based on Table 2. above, it can be seen that all variables have Corrected Item Total Correlation  $>$  0,6. So it can be concluded that these indicators are valid. The indicators of each construct variable can be used as tool to measure the perceived influence of behavioral control on fraud prevention mediated by whistleblowing intentions with organizational ethical culture as moderating. Furthermore, it was found that all variables were declared reliable because they had a Cronbach Alpha value above 0,7 (Ghozali, 2017).

**Table 3. Reliability Test Results**

Variable (Construct)	Cronbach Alpha	Description
Behavior Control	0,863	Reliable

Perception (P)		
Whistleblowing Intentions (W)	0,955	Reliable
Fraud Prevention (C)	0,962	Reliable
Organizational Ethical Culture (B)	0,948	Reliable

Source: primary data processed (2021)

### 5.3. Hypothesis Test

The results of hypothesis testing are presented in the following table.

**Table 4. Hypothesis Testing**

Path	Estimate	SE	CR	P-Value
P-W	0,276	0,076	3,631	0,00
P-W-C	0,056	0,100	0,559	0,576
Moderasi (W-C)(B-C)	0,265*0,225 = 0,059			

Source: primary data processed (2021)

Based on Table 4. The direction of the path of the first hypothesis shows that the perception of behavioral control has a positive and significant effect on whistleblowing intentions ( $P = 0,00$ ,  $P < 0,05$ ). Thus, the H1 of this study is accepted. The perception of ASN at the Regional Financial and Asset Management Agency in Southern Sumatra considers the intention or intention to complain of violations to be needed as a good behavior control. ASN can distinguish between right and wrong actions. Even though the response, both internal and external, is sometimes inconsistent or supportive, it creates anxiety about possible occurred. In addition, the perception of behavioral control as a form of positive belief that whistleblowing is the right action to take. Consistent with research result of Heungs Park (2014) that behavioral control can determine a person's perception

of the ease or difficulty of being a whistleblower.

Based on the results of testing the second hypothesis that the perception of behavioral control has no positive and significant effect on fraud prevention mediated by whistleblowing intentions ( $P = 0,576$ ,  $P < 0,1$ ). Thus, H2 is rejected. The perception of ASN behavior control at the Regional Financial and Asset Management Agency in Southern Sumatra, leads employees to prevent fraud by increasing awareness of the intention to do whistleblowing. This is in accordance with the research of Ghozali et al., (2019), the perception of behavioral control has a negative and significant influence on managers' intentions for fraudulent financial reporting actions.

Based on the results of testing the third hypothesis, it shows that the ethical culture of the organization moderates whistleblowing intentions and has a positive effect on fraud prevention ( $P = 0,059$ ,  $P < 0,1$ ), H3 is accepted. That is, the leader and employees have followed the code of ethics as part of the norms or values applied by the organization. Self-awareness will uphold the values of honesty in the work layer as an effort to prevent fraud. The ethical culture of the organization has provided protection for employees who report fraud. By facilitating employees in the form of communication media, the right to ask questions, and to report the occurrence of the violation (fraud). Thus, the ethical culture of the organization function as a shaper and structure of the power of feeling that becomes a guideline to avoid negative behavior, such as corruption for the behavior of employees.

The results of this study are empirically in accordance with research on the theory of planned behavior where employees intend to take an action. The work environment motivates employees to take whistleblowing actions if the employee is aware of fraud. In



addition, this research is also supported by social learning theory which explains that desires and behaviors are supported by an organizational ethical culture that adheres to a value system that gives an employee the opportunity to take fraudulent reporting actions. The higher the whistleblowing intention. Individuals who have a high organizational ethical culture when they see fraudulent acts tend to do anything in accordance with applicable regulations. Thus, the findings of the influence of organizational ethical culture in moderating the effect of whistleblowing intentions on fraud prevention indicate that cultural values are no longer developed traditionally. Rather it is developed and strengthened primarily through value based, and peer to peer relationships. The results of this study are supported by previous research (Brody, 2000; Khusnah, 2020; Shanikat et al., 2014), organizational ethics culture and tone of the top ethics are very important for fraud prevention.

## 6. Conclusion

The conclusion of this study is that the perception of behavioral control has a positive and significant effect on whistleblowing intentions. The perception of behavioral control does not have a positive effect on fraud prevention mediated by whistleblowing intentions. Whistleblowing intentions act as partial mediation. Organizational ethical culture moderates the effect of whistleblowing on fraud prevention. Suggestions for further research are that the government needs to strengthen supervision and sanctions based on firm jurisdiction, fraud awareness training, clearer job descriptions or obligations, generate a pleasant work environment, improve security controls, design public services, and increase the empowerment of supporting devices in preventing corruption.

The phenomenon of scandal that has often occurred as a screen is not a habit that should not be imitated so that it requires an active role from the community as form of concern for whistleblowing. Further researchers can add other variable constructs, such as good corporate governance to assess the performance improvement of the organizational layers, both internally and externally.

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