

**THE INFLUENCE OF ETHICS ORIENTATION, PERCEIVED PERSONAL COST,  
AND PROFESSIONAL COMMITMENT ON INTERNAL WHISTLEBLOWING  
INTENTION**

*(Empirical Study on Accounting Student at Economic Faculty of Sriwijaya University)*



Thesis By:

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**ACCOUNTING**

*Proposed as One of The Requirements for Undergraduate Degree in Economics*

**MINISTRY OF RESEARCH, TECHNOLOGY, AND HIGHER EDUCATION**

**FACULTY OF ECONOMICS**

**SRIWIJAYA UNIVERSITY**

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## LEMBAR PERSETUJUAN UJIAN KOMPREHENSIF

### THE INFLUENCE OF ETHICS ORIENTATION, PERCEIVED PERSONAL COSTS AND PROFESSIONAL COMMITMENT ON INTERNAL WHISTLEBLOWING INTENTIONS

(Empirical Study On Accounting Student At Economic Faculty OF Sriwijaya University)

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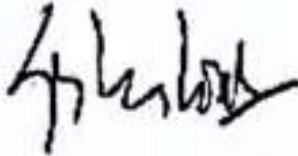
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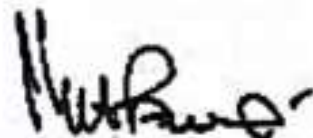
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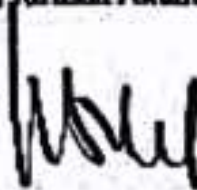
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## MOTTO

“There is no power nor strength except through Allah.”

“Life stands for choice you choose, which path u want, which challenge u deserve. Give the best and learn in best way, be process-oriented”

“Laut yang tenang tidak melahirkan pelaut yang tangguh”

This thesis is presented for:

- Allah S.W.T
- My Parents
- My Big Family
- My lectures
- All my friends
- Everyone who assisted me

## PREFACE

Praise and thank to Allah SWT for the blessing and mercy so researcher can finally complete this thesis research entitled, “The Influence of Ethics Orientation, Perceived Personal Cost, and Professional Commitment on Internal Whistleblowing Intention (Empirical Study On Accounting Student At Economic Faculty Of Sriwijaya University)”. This thesis is intended as one of the requirements for the examination in order to obtain a Bachelor of Economics degree program (S-1) Accounting Department, Faculty of Economics, Sriwijaya University.

Lastly, the researcher realizes that the thesis preparation and writing is has not been perfect completely. Thus, the researcher needs criticism and suggestions for the new insight and learning. Researcher hopes that this thesis can be useful for various parties who need it.

Palembang, March 15<sup>th</sup> 2023

A handwritten signature in black ink, appearing to read 'Lili', with a stylized flourish extending from the end.

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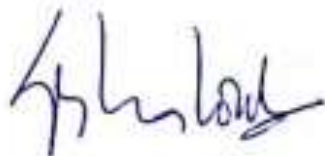
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## ABSTRAK

*Penelitian ini bertujuan untuk menguji pengaruh orientasi etika, persepsi personal cost dan komitmen profesional terhadap intensi whistleblowing internal melalui perspektif mahasiswa S1 Akuntansi. Jenis data yang digunakan dalam penelitian ini adalah data primer dengan menggunakan kuesioner tertutup. Populasi yang digunakan dalam penelitian ini adalah 250 mahasiswa akuntansi Fakultas Ekonomi Universitas Sriwijaya yang berasal dari mahasiswa akuntansi angkatan 2018, 2019, dan 2020 dari kampus Indralaya dan Palembang. Metode pengambilan sampel yang digunakan adalah purposive sampling dan telah mengumpulkan 160 responden. Hasil penelitian ini menyatakan bahwa orientasi etika idealisme dan komitmen profesional berpengaruh signifikan dan positif terhadap intensi whistleblowing internal, sedangkan orientasi etika relativisme dan persepsi personal cost berpengaruh tidak signifikan dan negatif terhadap intensi whistleblowing internal.*

**Kata Kunci:** *Orientasi Etika Idealisme, Orientasi Etika Relativisme, Persepsi Personal Cost, Komitmen Profesional, Whistleblowing, Fraud*

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## **ABSTRACT**

### **THE INFLUENCE OF ETHICS ORIENTATION, PERCEIVED PERSONAL COST, AND PROFESSIONAL COMMITMENT ON INTERNAL WHISTLEBLOWING INTENTION (EMPIRICAL STUDY ON ACCOUNTING STUDENT AT ECONOMIC FACULTY OF SRIWIJAYA UNIVERSITY)**

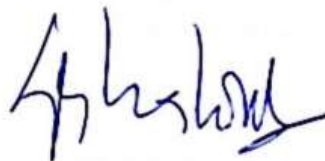
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*This study aims to examine the influence of ethics orientation, perceived personal cost and professional commitment on internal whistleblowing intention by accounting bachelor students perspective. The type of data used in this study is primary data by using closed questionnaire. The population used in this study is 250 accounting students at Economic Faculty of Sriwijaya University that are coming from accounting student intakes of 2018, 2019, and 2020 from Indralaya and Palembang College. The sampling method used was purposive sampling and collected 160 respondent. The results of this study state that idealism ethics orientation and professional commitment have significant and positive influence on internal whistleblowing intention, while relativism ethics orientation and perceived personal cost have insignificant and negative influence on internal whistleblowing intention.*

**Keywords: Idealism Ethics Orientation, Relativism Ethics Orientation, Perceived Personal Cost, Professional Commitment, Whistleblowing, Fraud.**

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# CHAPTER I

## INTRODUCTION

### 1.1. Background

Indonesia is still dealing with cases of fraud which are the issue of fraudulent presentation of financial statements, misappropriation of assets in the form of cash and non-cash and corruption. Consequently those are becoming the main problems in an entity. The issue of fraud needs more attention because according to the statement of the Association of Certified Fraud Examiners (2017) which states that fraud possibly threatens world economic growth. Association of Certified Fraud Examiners (ACFE) classifies fraud into three main categories of fraud which are corruption, financial statement and asset misappropriation. In 2020 based on Indonesia ACFE survey, there was 239 fraud case which 69,9% is corruption case. It is resulted in national income financial losses of 375,65 billion rupiahs. It makes corruption in Indonesia becomes the highest fraud case occurred. In addition, issues of fraud that occurred in the business entity environment are including manipulation of taxes and financial statements, misuse of assets, and gratification or bribery (Utami, 2018).

Cases of fraud or violations should be eradicated continuously. Based on the report of the ACFE survey, the report obtained that whistleblowing actions have revealed almost half of fraud cases, followed by a quarter of fraud cases were revealed due to the internal audit process, and the others were revealed by internal control processes or by accident (Ahyaruddin, 2017). On May 2022, Corruption Eradication Commission (KPK) successfully arrested Bogor Mayor, Ade Yasin and four parties who are involved for bribery case to auditor in Financial Audit Agency (BPK). They are motivated to get financial statements of Bogor regional revised to be unqualified opinion (WTP) (CNN Indonesia, 2022). This case was successfully disclosed due to the community whistleblowing over the prejudice on Bogor Mayor.

The Indonesian government is attempting significantly to crack down on fraud indication through improving governance to provide strict sanctions to the perpetrators in order to prevent another fraud case occurred. One of the actions shown by the government is the development of an Integrity Zone which indicates that the area is

free from corruption and becomes an area with a clean bureaucracy. One of the processes that must be implemented by the entity in accordance with the Integrity Zone development policy is to implement whistleblowing. This is in accordance with the regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia in 2014 which states that one of the efforts to strengthen supervision is through the implementation of whistleblowing.

The urgency of whistleblowing intention is supported by the statement of the National Committee on Governance Policy (2008) which states that whistleblowing action requires the participation of employees in an entity internally so that they are more motivated to prevent bad conduct of member and corruption by reporting them to parties who can handle them. Nevertheless external whistleblowing is also important to disclose any fraud indication. Whistleblowing action is expected to minimize cases of fraud or violations that occur in the government or non-government sectors (Kurniawati, 2022). This statement is also followed by Pramudyastuti (2021) which states that whistleblowing action is expected to be a potential procedure to prevent bribery and corruption. The motive for the fraud occurred has possibly reduced by the sense of trust therefore the whistleblowing action can be a preventive solution of fraud issues and violations in government and non-government agencies.

Disclosure of unlawful acts, immoral or unethical acts, bad conduct or disclosure of violations that have possibility to harm an entity and other interested parties are carried out indirectly by employees or leaders of the entity (National Committee on Governance, 2008). Based on the statement of Miceli and Near (1988) in Prayogi, et al (2020) states that to carry out whistleblowing, a person tends to occupy a professional position, has a positive awareness of his work, has worked for a longer time in the context of a long working period (the amount of time work started to retirement) and age, provide good performance, have a working group that involves whistleblowing responsibilities. In another word, carrying whistleblowing out requires individual's personal cost, individual's ethics oriented and individual's professional commitment.

The reporting action of bad conduct or violation related to fraud occurred in an entity is considered in terms of internal whistleblowing action. The differences between external and internal whistleblowing is about to whom whistleblower is reporting. For external whistleblowing, the whistleblower will report any bad conduct to external institutions that has authority to take action while internal whistleblowing

makes whistleblower will only report to higher management or internal parties who have the authority to take action (Martadinata, I. P. H., I Gede P. B. A., 2022). However another urgency of whistleblowing action is related to somebody's intention. Internal whistleblowing intention is defined as the condition of willingness appearing for a person or group of people to take internal whistleblowing act, internal means it should only involve people within an entity. The first main part is individual whistleblowing intention which leads to the whistleblowing action.

Any profession should have an ethical foundation to prevent bad conduct of member, but every individual has different life's principle. The principle will create a behavior then behavior will lead into an action. The professional ethics is related to idealism ethics because it is shaped as individual's ethic that holding general truth tightly and responsibility to society. Effendi and Nuraini (2019) states that higher individual's idealism ethics increases whistleblowing intention because it views fraud and violation as the worst action. The profession ethics will create a professional commitment that value the profession. It is because a person's career is major part of their and others people life. The professional commitment encourages individual to hold appropriate norms and values of professional standards and ethics which creates higher whistleblowing intention (Prayogi, 2020). Everyone within an entity has role to participate on whistleblowing intention by reporting fraud indication or unethical behavior occurred.

Unfortunately not all individual is able to participate on whistleblowing intentionally. It is possibly because of a person is oriented on relativism ethics, they would judge any bad conduct right or wrong due to the situation and various aspects. Relativism ethics explains that behavior can be right or wrong, ethics or unethics depend on society opinion, therefore it creates less whistleblowing intention (Effendi and Nuraini, 2019). In addition they also worry about personal cost because whistleblowing action makes them possibly being retaliated or getting revenge as social sanction from individual who is against whistleblowing. Pratolo (2020) shows that employees that have high perceived personal cost tend to be more anxious about the risk they will receive after do whistleblowing rather than being more satisfied after successfully report fraud suspected. It creates consequences for whistleblower if there are individuals who think that whistleblowing will only carry harmful effect. Therefore it concludes that perceived personal cost resulted in less whistleblowing intention.

Moreover according to Indonesia ACFE survey, the fraud suspects are mostly coming from educational background of bachelor and master. This survey reveals how unethical educated individual who is involved in any fraud case, especially the highly demanded ethics individual such as an accountant and auditor. Therefore a student who is still studying in university should be emphasized to realize the importance of whistleblowing. According to Owusu (2020) states that whistleblowing on university student is important because they are the one who is going to run the business and be parts of professional employee in the future. This opinion is also supported by Brody (2020) states that professional and university students have similarity toward fraud disclosure in an organization therefore whistleblowing referred for them is research-worthy. In this case, the researcher is motivated in conducting a study on The Influence of Ethics Orientation, Perceived Personal Cost, and Professional Commitment on Internal Whistleblowing Intentions (Empirical Study on Accounting Student at Economic Faculty of Sriwijaya University).

## **1.2. Problem Formulation**

The problem formulations in this research include:

1. How does idealism ethics orientation influence on internal whistleblowing intention?
2. How does relativism ethics orientation influence on internal whistleblowing intention?
3. How does perceived personal costs influence on internal whistleblowing intention?
4. How does professional commitment influence on internal whistleblowing intention?

## **1.3. Research Objective**

The objectives of this study are as follows:

1. To measure the influence of idealism ethics orientation on internal whistleblowing intention;
2. To measure the influence of relativism ethics orientation on internal whistleblowing intention;
3. To measure the influence of perceived personal costs on internal whistleblowing intention; and

4. To measure the influence of professional commitment on internal whistleblowing intention.

#### **1.4. Research Benefit**

This research is expected to be useful for:

##### **a. Theoretical Benefit**

This research is expected to be able to expand the literature for readers regarding the influence that occurs among ethics orientation, perceived personal cost and professional commitment with internal whistleblowing intention on accounting bachelor student's perspective in economic faculty of Sriwijaya University.

##### **b. Practical Benefit**

Through this research, the researcher expects to provide contribution and consideration for student in dealing with whistleblowing intention in accordance with ethics orientation, perceived personal cost and professional commitment in order to gain better perspective toward whistleblowing intention.

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