

COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION?

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Abstract. The objective of this paper is to examine the effect of personality, perceptions of the organizational environment, and characteristics of violations on the whistleblowing intention in educational institutions. This study is expected to contribute to the management of higher education to protect their organization from fraud. Personality variable has three proxies, namely perceptions of reporting costs, locus of control, and organizational commitment. The organizational environment perception has 3 proxies, namely the perception of the internal control system, organizational climate and organizational support, while the characteristics of fraud are proxied by the status of the violation and the seriousness of the violation. The participants of this study were lecturers in universities in Semarang. The data were collected from the surveys using random sampling method. Questionnaires on whistleblowing were distributed to lecturers and we get 100 participants. The data was processed use a multiple linear regression with SPSS software. The result of this study showed that the organizational climate and the seriousness of the violation positively affected the whistleblowing intention. Meanwhile, the organizational commitment, perception of the cost of violations, internal locus of control, organizational support, the internal control system and the status of the violation did not significantly affect the whistleblowing intention

Keywords: whistleblower, personality, characteristics of the violation, organizational environment, locus of control, internal control system.

JEL Classification: M42.

Introduction

In recent years, disclosure of cases of fraud and manipulation by employees has been recognized as a powerful source for exposing fraud within the company. Even in a number of high-profile corporate fraud scandals (such as Enron or WorldCom), financial manipulation scandals have been exposed due to reporting by whistleblowers. Boaheng and Arku (2021) investigated all reported fraud cases at large US companies between 1996 and 2004. They found that in 17% of the 216 cases they studied, whistleblowers encountered the fraud. According to the Armstrong (2008, 2018), employees are the source of uncovering cases of 49% of tips that lead to fraud detection.

Universities as institutions that are required to have good governance should be free from fraud, but there are cases where various abuses of assets and other forms of fraud occur in educational institutions. Research related to whistleblowing and the management of higher education funds is still under-represented in Indonesia. So that it becomes the originality of this research.

In universities, fraud that occurs in the management of university funds includes fraud in the procurement of goods and services and the realization of the operational budget (Nugrahesthy et al., 2019). Research Boaheng and Arku (2021) found that although employees are given protection as whistleblowers, this has not been able to encourage the whistleblowing system run effectively. Another finding is that there are intentions and actions to uncover fraud carried out by employees because of the encouragement of commitment and integrity to the organization (Nugrahesthy et al., 2019). Whistleblowing is also driven by a high sense of loyalty and ownership of the university which prioritizes the progress, goodness, and health of the university, this is also reflected in the spirit as outlined in its vision and mission. Sometimes employees or outside parties who know of a violation are reluctant to become a reporter because of the

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closeness between the reported party and the university leadership. However, reluctance is sometimes ignored if the impact of cheating is harmful to the survival of the university.

This paper aims to analyze the influence of personality, perceived organizational environment, and characteristics of violations on the intention to become a whistleblower in educational institutions. The results of a survey conducted by the Institute of Business Ethics in 2007 found that one in four employees were aware of a violation, but 52% of those who were aware of the violation remained silent and did nothing. Silence and reluctance to report fraud can be overcome through the implementation of an effective, transparent and responsible violation whistleblowing system.

1. Literature review

1.1. Theory of Planned Behavior (TPB)

Ajzen (1991) states that the theory of planned behavior (TPB) as a theory that explains that individual behavior arises because of the individual's intention to behave. Individual intentions are caused by several individual internal and external factors. TPB is a development of the theory of reasoned action (TRA) which was developed in 1980. This theory is used to predict the intentions of individuals involved in behaving at a certain time and place. This theory is intended to explain all behaviors in which people have the ability to exercise self-control. The key component of this theory is behavioral intention. Zhang (2018) states that for 30 years, through refinement and development, TPB has become one of the most influential and increasing theoretical frameworks in exploring human behavior. TPB is an integrated framework that binds and absorbs various concepts of human behavior in various fields. Human behavior is guided by three kinds of judgment: behavioral beliefs, normative beliefs, and control beliefs. Behavioral beliefs describe beliefs about the possible consequences of behavior. Normative beliefs describe the normative expectations of others. Control beliefs explain the factors that can facilitate or hinder the performance of behaviour (Bosnjak et al., 2020). In the context of a whistleblower in the education sector, the intention to become a whistleblower is largely determined by each individual employee. Morals and ethics taught in higher education are values that are upheld by every lecturer.

1.2. Pro Social Organizational Behavioral Theory

Brief and Motowidlo (1986) define prosocial organizational behavior as behavior/actions performed by members of an organization against individuals, groups, or organizations aimed at improving the welfare of the individual, group, or organization. Prosocial behavior is also defined as any positive social behavior that aims to benefit or provide benefits to others. Brough et al. (2021), Ashraf and Kadir (2012) define whistleblowing as a form of prosocial organizational behavior. This is in line with the opinion of Ceva and Bocchiola (2020) whistleblowing can be seen as prosocial behavior because this behavior provides benefits to other people or organizations as well as to the whistleblower itself.

In the educational environment, a whistleblowing system is needed to ensure the quality of higher education management. The whistleblowing system also serves as feedback for managers on the condition of tertiary management from an internal and external perspective. In addition, it also serves as the basis for evaluating the process of transparency and accountability as well as institutional accountability.

1.3. Whistleblowing action

Whistleblowing is disclosure by members of the organization (previous or current) to the authorities regarding illegal, immoral, inappropriate practices that can harm the organization (Gao, 2017; Zalmi et al., 2019). Organizations need to prepare a whistleblowing system mechanism in their institutions because fraud cases are increasing. The leadership's commitment to initiating a whistleblowing system in the organization needs to be carried out to implement an honest, integrated and transparent financial management and financial reporting system.

Whistleblowing systems in tertiary institutions are encouraged to be made, because universities are educational institutions that have a function to develop knowledge and maintain the values and morals of the younger generation. Morality to be a person of honesty, integrity and responsibility. Reporting on violations committed, if properly followed up, will give a positive image to the organization. And instilling values for students is well internalized. The

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internalization of these values will become a provision for students when they become employees in a company or become leaders or entrepreneurs.

1.4. Hypotesis development

The emergence of whistleblowing is motivated by the existence of four elements, namely (1). People who report (whistleblowers), (2) violations or actions that are not in accordance with ethics (3) other parties who receive complaints or reports (4). Reporting mechanisms (Scherbarth & Behringer, 2021). Whistleblowing is the process of reporting violations, illegal acts, or immoral acts committed by members of the organization against parties within the organization or other parties outside the organization (Gao, 2017; Zalmi et al., 2019). Being a whistleblower is at risk due to physical and psychological threats, either directly or indirectly from certain parties, which causes the reporter to feel afraid and is forced to act or not act regarding his testimony in a case (Tuanakotta, 2010).

The Theory of Planned Behavior explains that an individual's intention to behave is determined by three factors. First factor is attitude toward a behavior. Attitude is not behavior but attitude presents readiness to act that leads to behavior. Individuals will perform a certain action depending on his attitude towards a behavior. Individuals will evaluate or judge whether the behavior is good or not. Second factor is subjective norm. Subjective norms refer to the perceived social pressure to perform or not to perform the behavior. Individuals will take an action if the behavior is considered acceptable by the people who are important in their lives. Third factor is perception of behavioral control. The perception of behavioral control refers to the ease or difficulty of behaving. Individual control over his behavior is caused by internal factors and external factors. Internal factors come from within the individual such as willingness, skills, information, and others. External factors come from outside the individual or from the environment around the individual. Perception of behavioral control is how a person understands that the behavior he exhibits is the result of control exercised by himself.

This study uses internal and external factors that influence the whistleblowing intention in educational institutions. Internal factors include perceptions of reporting costs, internal locus of control and organizational commitment, while external factors include organizational support, organizational climate, internal control system, status of violations and seriousness of violations.

Figure 1 shows the research model, which will be described in the research hypothesis as follows:

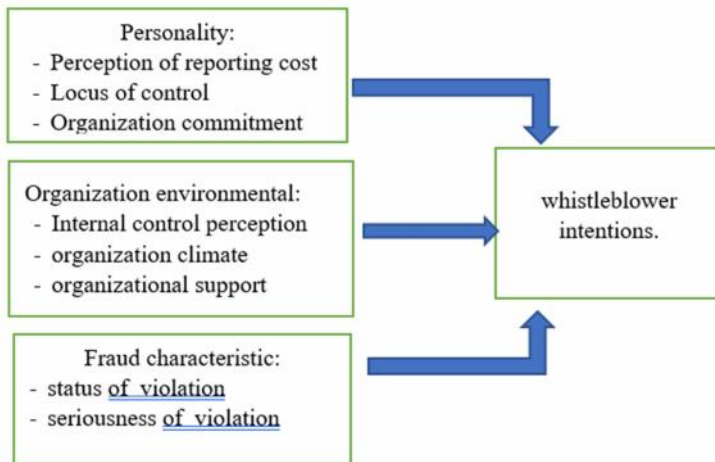


Figure 1. Research model

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The perception of reporting costs is an individual's view of the consequences, risks, or sanctions that may be received when carrying out whistleblowing actions (Ionescu, 2018; Mulfaq & Serly, 2019). Individuals who feel that reporting costs are high due to whistleblowing will experience many disadvantages such as revenge and unfair treatment in the organization. When individuals believe that reporting costs are high, they are less likely to take whistleblowing action. Based on this explanation, the hypothesis is formulated as follows:

H1: Perceived reporting costs have a negative effect on whistleblowing intentions.

Locus of control is an individual's belief about whether the outcome of the actions they take depends on what they do. The basic concept of internal locus of control is the result of a person's actions caused by his own abilities (Zalmi et al., 2019). By having an internal locus of control, individuals feel able to control what is happening around them. When they see that illegal acts are taking place within the organization, they feel they are in control of the situation. These conditions will encourage individuals to take steps to prevent violations and unethical acts. Based on this explanation, the hypothesis is formulated as follows:

H2: Internal locus of control has a positive effect on whistleblowing intentions.

The dimensions of organizational commitment are affective commitment, continuous commitment, and normative commitment (Shaleh, 2018). Someone who is highly committed to the organization will think more about the goals and sustainability of his organization than the individual goals or interests of his colleagues. Organizational commitment reflects the extent to which the level of loyalty and feelings of employees/members towards the company or organization. The results of research conducted by Alleyne (2016) show that organizational commitment has a positive effect on whistleblowing intentions. Individuals who have organizational commitment are usually those who have worked in the organization long, so they will try to maintain the reputation of the organization by avoiding illegal actions (Sihaloho & Meiranto, 2019). Based on this explanation, the hypothesis is formulated as follows:

H3: Organizational commitment has a positive effect on whistleblowing intentions.

Organizational climate has the ability to influence organizational members in the ethical decision-making process (Zakaria et al., 2016). Research by Chen et al. (2017), [Brief and Motowidlo \(1986\)](#), [Dozier & Miceli \(1985\)](#) shows that the willingness to do whistleblowing is closely related to the employee's own norms and motives at work. A member of an organization will tend to whistleblow because ethical decision-making is based on organizational goals. These organizational goals can be achieved by, among others, revealing fraudulent acts that can harm the organization. Whistleblowing will be seen as a way to save other people, organizations, and values within the organization itself. Based on this explanation, the hypothesis is formulated as follows:

H4: Perceptions of organizational climate have a positive effect on whistleblower intentions.

Ceva and Bocchiola (2020) found that in organizations that provide support to employees to act properly, employees have a tendency to engage in internal whistleblowing. Employees typically enjoy some protections although the exact nature varies greatly depending on applicable laws (Callahan & Dworkin, 2000). Regular employees who become whistleblowers may experience less retaliation than key employees in businesses who do so, but they still experience retaliation in many forms. Near et al. (2004) stated that often changes in company regulations and regulations made by the government in terms of the desired social change, are less than perfect. In the current development, reporting of violations is increasing. Empirical research has shown that many complainants choose to sue under law, rather than relying on statutory protection, apparently believing that the outcome will be better because the law is so limited in scope (Santoro & Kumar, 2018). Pratolo et al. (2020) found that organizational support has an effect on intention to disclose fraud. The implementation of a whistleblowing system in all institutions requires the support of all organizational components. Based on this explanation, the hypothesis is formulated as follows:

H5: the perception of organizational support has a positive effect on the whistleblowing intentions.

"Internal whistleblowing" occurs when employees report the manipulation to their supervisors. Meanwhile, "external whistleblowing" occurs when employees notify the surrounding community of a manipulation that occurs in their company (Nugrahesthy et al., 2019). Whistleblowing reporting is considered more impactful when it is done to respond to "frauds" than to report through some other methods, for example internal audit, external audit, and internal control system (Fathiyah et al., 2019). The existing internal control system in the company is one aspect that will

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affect employee confidence. They believe that ethics and policies are created to make the organization run effectively and efficiently. Employees also believe that their welfare will be guaranteed because there is a protection for company assets. Employees also feel safe because their rights are well protected, and in turn this will encourage confidence in the institution. This belief will increase the willingness of employees to report incidents that are detrimental to the institution. In another study, Nawawi and Salin (2016) found that the internal control system has an effect on reporting fraud. This is made to avoid mistakes and fraud in the institutional environment because they can control each other (Koshabi, 2017). Based on this explanation, the hypothesis is formulated as follows:

H6: Perception of the internal control system has a positive effect on whistleblowing intentions.

The status of the person who commits fraud or acts against the law affects the tendency of whistleblowers to report violations. Fraud perpetrated by higher organizational members, such as top management, is not easily stopped through dismissal (Ceva & Bocchiola, 2020). This is in accordance with the opinion of Brief and Motowidlo (1986) who believe that organizational members who are beneficiaries of violations or organizational members who become victims of fraud will give their reactions to whistleblowers. Near et al. (2004) stated that the probability of disclosing organizational fraud decreases when the fraud perpetrator's status is at the top level. Fraud perpetrators who are at the top level have power within the organization, whistleblowers can get retaliation when pursuing fraud perpetrators. Based on this explanation, the hypothesis is formulated as follows:

H7: The status of the violation has a negative effect on the whistleblowing intentions.

Sihombing and Kurniawan (2021) stated that the seriousness of the violation is similar to one of the moral intensity models developed by Valentine and Hollingworth (2012). The seriousness of the violation can be defined as the possible consequences of a violation, both financial and non-financial. Hayati and Wulanditya (2018), Septianty and Sholihin (2013) found evidence that the level of seriousness affects the intention to do whistleblowing. Amir et al. (2021) found that the seriousness of the violation variable had a positive effect on the desire to become a reporter. Organizations will experience greater losses for more serious violations than for less serious violations (Alamsyah & Ismawan, 2020). Based on this explanation, the hypothesis is formulated as follows:

H8: The seriousness of the violation has a positive effect on the whistleblowing intentions.

2. Research method

2.1. Population and sample

The population in this study were all accounting and management lecturers in the Semarang City, Central Java. The sample is a representative part of a population. Samples were taken with a specific focus on accounting and management lecturers, this is related to the understanding and knowledge of whistleblowers. The selection of this sample relates to the concept of the theory of planned behavior that all elements of the TPB model must focus on the objects belonging to the same levels. That is, the research must consider the specific attitude, specific subjective norms and their corresponding impact on specific behavior (Zhang, 2018). This study used purposive sampling to obtain research respondents. Based on the purposive sampling process, there were 100 lecturers from 14 universities in Semarang who were willing to become research respondents. This research data is primary data obtained by distributing closed questionnaires with a google form model to the respondents. Data Analysis used quantitative analysis with SPSS multiple regression testing. Completely the tests were carried out including data validity tests, data reliability tests, classical assumption tests, model fit tests, coefficients of determination, and hypothesis testing. The multiple regression formula can be written as follows:

$$IWB = a - b_1PRC + b_2ILC + b_3Com + b_4Climate + b_5Support + b_6IC - b_7Status + b_8Serious + e.$$

2.2. Data analysis

The research design is quantitative research with primary data obtained by distributing questionnaires to respondents. The questions posed relate to data on attitudes, demographic habits, psychographics, and perceptions of information technology. Pearson and Cronbach Alpha product-moment correlation test was used for examining the validity and

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reliability. Data analysis using a linear regression model. This test is used to determine the effect of the independent variable on the dependent variable. The Classical Assumption Test applied is multi-collinearity, autocorrelation, heteroscedasticity, and normality testing. Normality testing uses Kolmogorov Smirnov which will detect whether there are confounding variables or residuals that are spread normally or abnormally in the regression model. Multi-collinearity between independent variables is tested with VIF <10. Heteroscedasticity testing is intended to check whether the test on the regression model has a difference in the value of variance from one residual observation to another, and the Autocorrelation Test is to determine whether there is a relationship between disturbing errors in period t with period disturbing errors. t-1 (previous) in the linear regression model.

3. Results and discussion

3.1. Validity and ~~reliability~~ Reliability Test

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Validity test is carried out to determine the level of validity of the instrument (questionnaire) used in collecting data obtained by means of correlating each variable score of respondents' answers with the total score of each variable, then the correlation results are compared with the critical value at the significant level 0.05 and 0.01. The high and low validity of the instrument will indicate the extent to which the data collected does not deviate from the description of the variable in question.

Meanwhile, the reliability test is a measure of the consistency of the scores achieved by people who are the same on different occasions, the main idea of which is the extent to which a reliable measurement.

Table 1. Validity and reliability of variables (source: SPSS results of validity and reliability test, 2021)

| Variable | No of Items | Cronbach's Alpha Value |
|----------|-------------|------------------------|
| IWB | 6 | 0.814 |
| PRC | 3 | 0.852 |
| ILC | 5 | 0.878 |
| Com | 7 | 0.854 |
| Climate | 9 | 0.854 |
| Support | 5 | 0.924 |
| IC | 11 | 0.971 |
| Status | 3 | 0.932 |
| Serious | 3 | 0.895 |

The validity test used in this study is constructed validity. The validity construct is the widest in scope compared to other validity because it involves many procedures including content validity and criterion validity. Validity test used Product Moment correlation formula. The product-moment value is compared with the critical value, and it is known, if the value is greater than the critical value, so it can be concluded that the questionnaire items from each variable are valid. The number of valid questionnaire items can be seen in Table 1.

The reliability test was carried out by using the Cronbach Alpha test. If the alpha value > 0.7 it means that the reliability is sufficient, while if the alpha is > 0.80 this suggests all items are reliable, and all tests are internally consistent because they have strong reliability. If alpha > 0.90 then perfect reliability. Based on Table 1, it is known that the reliability of each variable is above 0.80 and some are above 0.90, thus it can be concluded that the reliability of the variables is strong and perfect.

3.2. Descriptive statistics

Table 2. Descriptive statistics

| Variable | theoretical range | Practical range | Mean | Low range | Middle range | High range | Conclusion |
|----------|-------------------|-----------------|-------|-----------|--------------|------------|------------|
| IWB | 6–30 | 7–30 | 21.34 | 6–14 | 12.1–22 | 22.1–30 | Middle |

| | | | | | | | |
|---------|-------|-------|-------|--------|-----------|---------|--------|
| PRC | 3–15 | 3–15 | 10.96 | 3–7 | 7.01–11 | 11.1–15 | Middle |
| ILC | 5–25 | 14–25 | 21.66 | 5–11.6 | 11.7–18.3 | 18.4–25 | High |
| Com | 7–35 | 9–35 | 24.8 | 7–16.3 | 16.3–25.7 | 25.8–35 | Middle |
| Climate | 9–45 | 19–45 | 35.24 | 19–21 | 21.1–33 | 33.1–45 | High |
| Support | 5–25 | 5–25 | 17.88 | 6–11.7 | 11.7–18.3 | 18.4–25 | Middle |
| IC | 11–55 | 11–55 | 43.3 | 11–26 | 26–40.3 | 40.4–55 | high |
| Status | 3–15 | 9–15 | 13.4 | 3–7 | 7.1–11 | 11.1–15 | high |
| Serious | 3–15 | 5–15 | 13.4 | 3–7 | 7.1–11 | 11.1–15 | high |

Note: UAS: use of accounting software; PU: perceived usefulness; PEU: perceived ease of use; CSE: computer self-efficacy.

Table 2 describes the descriptive statistics of the dependent variables. Intention to become a whistleblower (IWB) has an average score of 21.34. This average value is in the medium range, meaning that the participants are still hesitant to become whistleblowers when they find incidents of violation or fraud. The cost of violation (PRC) has an average value of 10.96. This average value is in the medium range, meaning that respondents think if they report various violation they know it can put their existence in the organization at risk, but sometimes it can also save the organization. The internal locus of control (ILC) has an average value of 21.66. This average value is in the high range. It means that respondents have a perception that the control in the organization is very strong to be able to control the violation activities carried out by members of the organization. This means that the participants were people who took a moderate level of risk. They are people who fear of retributions when reporting a violation or a fraud, but at the same time they feel that reporting a violation or a fraud is a characteristic of a good employee. The value of internal locus of control is high, this reflects that lecturers have high confidence in their ability to make their lives successful. If the results of this study show that internal LOC does not affect whistleblowing intentions, this is probably because lecturers are more concerned with their achievements, and will not interfere in other people's affairs. Organizational commitment (Com) has an average value of 24.80. This average value is in the medium range, meaning that the respondent's commitment is not so sure about his current existence in their organization, the respondents can have other jobs besides what they do in their organization, so they are not too afraid if they will have to move to another place later.

Organizational climate (climate) has an average value of 35.24. This average value is in the high range. The organizational climate of higher education in the Semarang city is very supportive of ethical values, integrity and transparency and has high work standards, provides ample opportunity to decide which one is the best at work, has a clear structure, and provides appropriate awards for their achievements. Organizational support (support) has an average value of 17.88. This score implies a moderate range. This means that the support provided by the organization for employees/lecturers to report if they find violations was not optimal.

The internal control system (IC) has an average value of 43.30. This value is in the high range which means the tertiary institution in Semarang had a very good control environment, carried out risk assessments for immediate decision making, carried out various control standards, and monitored the implementation of controls. Violation status (Status) has an average score of 13.68. This average value is in the high range, meaning that the act of complaining of violations was perceived as a way to uphold ethics and professionalism. The seriousness of the violation (Serious) has an average value of 13.40. This average value is in the high range. This implies that the participants of this study perceived the seriousness of the violations as an act that requires immediate action and assessment based on the materiality of the violation

3.3. Classic assumption testing

Classical assumption testing is carried out as a condition for multiple regression models, classical assumption testing includes multicollinearity, autocorrelation, heteroscedasticity, and normality testing and the results are all tests passed, so the regression model can be used for hypothesis testing.

Normality Testing

The normality test is to see whether the residual values are normally distributed. A good regression model is to have

a normally distributed residual. Normality tests are therefore not performed for each variable, but for residual values. Based on Table 3, it shows the sig result is 0.074 > 0.05. This shows that the data is normally distributed.

Table 3. Normality test

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|----------|---------------------------------|-----|------|--------------|-----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| abs_res2 | .158 | 100 | .074 | .976 | 100 | .316 |

a. Lilliefors Significance Correction

| | Kolmogorov-Smirnov | | | Shapiro-Wilk | | |
|----------|--------------------|-----|------|--------------|-----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| abs_res2 | .158 | 100 | .074 | .976 | 100 | .316 |

a. Lilliefors Significance Correction

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Multicollinearity Test

The multicollinearity test is designed to determine whether there is a high correlation between the independent variables in the multiple linear regression model. If there is a high correlation between the independent variables the relationship between the independent variable and the dependent variable is disturbed. Based on Table 4, it shows the tolerance results for all variables > 0.05 and VIF < 10. This means there are no correlation between the independent variables.

Table 4. Multicollinearity test

| variableVariable | Beta | Tolerance | VIF |
|------------------|--------|-----------|-------|
| PRC | 0.097 | 0.710 | 1.409 |
| ILC | -0.131 | 0.721 | 1.386 |
| Com | -0.091 | 0.621 | 1.610 |
| Climate | 0.594 | 0.216 | 4.630 |
| Support | -0.164 | 0.340 | 2.941 |
| IC | -0.239 | 0.267 | 3.742 |
| Status | -0.036 | 0.644 | 1.552 |
| Serious | 0.687 | 0.529 | 1.890 |

Note: Dependent variable: Abs_Res.

Based on the Table 4, it is known that the tolerance value is greater than 0.1, and the VIF value is less than 10. Thus, it can be concluded that the regression model in this study is free from multi-collinearity.

Heteroscedasticity Test

In the heteroscedasticity test, it is checked whether there are unequal differences between one residue and another observation. One regression model that satisfies the requirement is that there is a similarity in the variance between the residues of one observation and another which is called homoscedasticity.

Table 5. Heteroscedasticity test

| Model | Unstandardized Coefficients | | Unstandardized Coefficients | t | sSig ^a |
|----------|-----------------------------|-----------|-----------------------------|-------|-------------------|
| | B | Std error | beta | | |
| constant | 2.643 | 2.414 | | 10.95 | 0.276 |
| PRC | 0.098 | 0.083 | 0.142 | 1.175 | 0.243 |

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|---------|--------|-------|--------|--------|-------|
| ILC | 0.015 | 0.086 | 0.020 | 0.170 | 0.865 |
| Com | 0.040 | 0.051 | 0.101 | 0.783 | 0.436 |
| Climate | -0.036 | 0.081 | -0.098 | -0.448 | 0.655 |
| Support | 0.049 | 0.092 | 0.092 | 0.527 | 0.599 |
| IC | 0.035 | 0.044 | 0.155 | 0.789 | 0.432 |
| Status | -0.138 | 0.169 | -0.103 | -0.816 | 0.417 |
| Serious | -0.107 | 0.130 | -0.115 | -0.826 | 0.411 |

Note: Dependent variable: absolute residual.

Based on Table 5 it can be seen that the results of the heteroscedasticity test with the dependent variable abs_residual and the independent variables PRC, ILC, Com, Climate, Support, IC, Status and Serious show a significance greater than 0.05, so the conclusion is that there are no symptoms of heteroscedasticity in the regression model.

3.4. Model and hypothesis testing

Table 6. Fit Model Test^b

| Model | R | R Square | adj R Square | Std. Error of the Estimate |
|-------|--------------------|----------|--------------|----------------------------|
| 1 | 0,678 ^a | 0,460 | 0,415 | 3.706 |

Note: a. Predictors: (Constant), PRC, ILC, Com, Climate, Support, IC, Status, Serious; b. Dependent Variable: IWB.

Based on Table 6, The goodness of fit test describes how fits the model of a series of observations made. The goodness of fit in the regression model was used to determine how well the model is able to produce estimates that match the actual value. The goodness of fit measurement uses the value of adjusted R2, this is a measure of the proportion of variation in the dependent variable that can be explained by the independent variable. Based on Table 6, the adjusted R2 value shows a value of 0.415, meaning that 41.5% of variations in whistleblowing actions can be explained by variations in the independent variable, while the remaining 58.5% of variations in the value of the dependent variable are determined by other variables outside the independent variable of the regression model.

Table 7. ANOVA^a

| Model | Sum of Squares | DF | Mean square | F | Sign |
|--------------|----------------|----|-------------|-------|--------------------|
| 1 Regression | 1064.460 | 8 | 133.057 | 9.687 | 0.000 ^b |
| Residual | 1249.980 | 91 | 13.736 | | |
| Total | 2314.440 | 99 | | | |

Note:

- Dependent Variable: IWB;
- Dependent Variable: PRC, ILC, Com, Climate, Support, IC, Status, Serious.

Based on Table 7, it is known that the F test value is 9.687 with a significance of 0.000. this means that the research model proposed in this study is fit. So, the independent variable can be used to predict the dependent variable.

3.5. Hypothesis testing

In this study, hypothesis testing was carried out using multiple regression analysis. The following are the results:

Table 8. Coefficient*coefficient*

| Model | Unstandardized Coefficients | Std error | Unstandardized Coefficients | t | significance |
|----------|-----------------------------|-----------|-----------------------------|--------|--------------|
| | B | | beta | | |
| constant | -0.020 | 4.114 | | -0.005 | 0.996 |
| PRC | 0.151 | 0.141 | 0.097 | 1.065 | 0.289 |

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|---------|--------|-------|--------|--------|----------|
| ILC | -0.212 | 0.147 | -0.131 | -1.448 | 0.151 |
| Com | -0.081 | 0.087 | -0.091 | -0.934 | 0.353 |
| Climate | 0.492 | 0.137 | 0.594 | 3.585 | 0.001*** |
| Support | -0.195 | 0.157 | -0.164 | -1.241 | 0.218 |
| IC | -0.121 | 0.076 | -0.239 | -1.606 | 0.112 |
| Status | -0.108 | 0.288 | -0.036 | -0.377 | 0.707 |
| Serious | 1.432 | 0.221 | 0.687 | 6.483 | 0.000*** |

Note: + p < 0.10; * p < 0.05; ** p < 0.01; *** p < 0.001;

a. _____ a. Dependent Variable: UAS, Dependent Variable: PU, PEU, and CSE.

The results of hypothesis testing can be seen in Table 8. Reporting this violation itself is an act of report fraudulent behavior that can be encountered in the scope of work. This act of reporting can actually bring both positive and negative impacts. The impact is positive if this report gets a clear conclusion and the root of the problem can be solved. However, it can be negative if later this problem spreads to persons outside the company who are not interested. This means that people can use this act of reporting violations as additional information to bring down the opposing party. The act of reporting fraud is not likely to generate negative values if there is a transparency. In addition, some leaders offer protections for their employees. There is also a wise attitude from the leader in providing protection for all employees to always work honestly and cleanly. Therefore, the position in higher education is not a determining factor to become a whistleblower. The perception of reporting costs concerns the perception of the risks that will be faced by the organization if it is revealed that there is a violation of law in the company. This is what often causes lecturers, employees and other employees to be reluctant to become whistleblowers.

The perception of reporting costs (PRC) has a beta value 0.151 with a significance value of 0.289, meaning that reporting costs had no effect on the intention to be a whistleblower. The rejection of the hypothesis was attributable to the fact that lecturers doubted employees would report if there are fraudulent actions. This doubt becomes a dilemma that is ultimately ignored and does not become the basis for reporting whistleblowing by educators. A person's belief about whether or not they can control the events that affect them is a determining factor for someone to be a whistleblower. This means that the individual's intention to report violations is not affected when reporting costs are low or high. Based on the results of descriptive statistics (Table 2), the lecturers have a perception of reporting costs moderate. The lecturer stated that the risk of becoming a whistleblower in an educational institution is not a reason to discourage them from disclosing violations, but indeed the intention to become a whistleblower is also not big. Sanctions or punishments received by perpetrators can be a factor in the occurrence of whistleblowing (Mulfag & Serly, 2019). In addition, the perception of reporting costs is an important factor that drives the intention to do whistleblowing (Gupta & Chaudhary, 2017).

The internal locus of control (ILC) has a beta value of -0.212 with a significance value of 0.151. This shows that the internal locus of control has no effect on whistleblowing. Favasuli (2012) states that the indicators used to measure the internal locus of control are decision-making abilities, the ability to change important things in life, the level of confidence in the future, the ability to solve financial problems, and the role of self in controlling daily finances. Table 2 shows that the locus of control is in the high range, this shows that the lecturers has high self-confidence to be able to control the events around them, so they feels there is no need to report violations, because they can control them. If they get a good and appropriate opportunity and time and are confident in an individual's assessment of how much he agrees or disagrees with a certain behavior/action, then they will do whistleblowing.

Organizational commitment (Com) has a beta value of -0.081 with a significance value of 0.353. This means that organizational commitment does not affect the whistleblowing intention. A whistleblower must have a conscience and courage. Conscience indicates an awareness of the potential for fraud and the ability to avoid pitfalls, whereas courage indicates a desire and willingness to reveal what is not right within the organization. Unfortunately, the results of this study indicate that individual involvement in the organization, strong beliefs and individual acceptance of the goals and values of the organization does not affect the whistleblowing intention. Employees feel they cannot find personal benefits for their whistleblowing actions and it could also be because employees think that selfish actions should not be in the organizational environment (Sihombing & Kurniawan, 2021; Ahmad et al., 2014; Aliyah, 2015; Mesmer-Magnus & Viswesvaran, 2005).

Organizational climate (climate) has a beta 0.492 with a significance value of 0.001, meaning that the organizational climate variable has a positive effect on the intention to whistleblowing. Aryani and Widodo (2020) shows that the

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willingness to be whistleblower is closely related to employee norms itself and motives in work. Whistleblowing will be seen as a way to save other people, organizations, and values within the organization itself. Based on Table 2, organizational climate is in the high range. Higher education as an institution that maintains the values of integrity, provides a climate that is conducive to carrying out the right values. A member of the organization will tend to do whistleblowing because ethical decision-making is based on the interests of the organization. Research from several institutions, such as the Organization for Economic Co-operation and Development (OECD), the Association of Certified Fraud Examiners (ACFE) and the Global Economic Crime Survey (GECS) concluded that one of the most effective ways to prevent and combat all types of fraud such as corruption and fraud in financial statements is through a whistleblowing system.

Organizational support (support) has a beta of -0.195 with a significance value of 0.218 . This shows that organizational support has no effect on whistleblowing intention. This shows that organizational support has no effect on whistleblowing intention. Organizational support in this research refers to the welfare protection for lecturers who intend to become whistleblowers. This kind of support is needed to make the whistleblower feel safe and protected. In this study, organizational support is in a moderate position. This can be a factor that makes lecturers who intend to become whistleblowers undo the intention. Lecturers do not want to become whistleblowers since there is no protection for their well-being.

The perception about internal control system (IC) has beta -0.121 with a significance value of 0.112 . This means that the perception of internal control system has no effect on whistleblowing intention. A satisfactory internal control system does lead the organization to be more concerned with control, but if it is associated with the value of being a whistleblower, this will not necessarily increase because the intention to become a whistleblower is very dependent on each individual. Individuals are not always formed from the value of organization. The campus in general carries out control activities well to maintain the quality of learning. The control mechanism ensures that the behavior of lecturers and students is in accordance with the ethics they hold, so there is no need for a whistleblower. Nawawi and Salin (2016), Schreetz et al. (2021); Rahayu (2015) found that the internal control system had no effect on the intention to become a whistleblower. If there are no influence is found between the variables studied, this may be due to variations in the relationship of variables from independent variables to intervening variables (Widhiarso, 2010).

The perception of violation status (status) has a t-test value of -0.108 with a significance value of 0.707 . The results of testing the violator's status variable on the intention to become a whistleblower indicate that the violator's status has no significant effect. Violation status values are in the high range, lecturers think that in educational institutions those who have the opportunity to manipulate are officials, especially those with high positions. The results of this study indicate that there is no influence between violation status and intention to become a whistleblower. This is due to moderate whistleblower intentions, and the lecturers choose to find another way to resolve violation cases by relying on the mechanism of good university governance. Sihombing and Kurniawan (2021); Septianty and Sholihin (2013) state whistleblowers think that organizations are not likely to give sanctions or punishments for leaders who commit violations or frauds. In addition, the possibility of whistleblowers getting consequences in the form of ostracism to dismissal is also a factor causing low whistleblowing intentions.

The seriousness of the violation (serious) has a beta value of 1.432 with a significance value of 0.000 , meaning that the seriousness of the violation has a positive effect on whistleblowing intentions. The seriousness level of fraud has a significant effect on the intention to do whistleblowing. This type of serious fraud will result in considerable loss to the organization. Brief and Motowidlo (1986b), Curtis (2006) states that the seriousness of an offense is similar to one of the moral intensity models. The seriousness of the violation can be defined as the possible impact of the violation, both financial and non-financial. Violations that occur in educational institutions are mostly related to violations of academic ethics and social ethics. Lecturer performance rules that are binding in terms of teaching, research and community service often encourage lecturers to commit academic violations. The impact of this violation can be widespread. This is what encourages lecturers to become whistleblowers.

Conclusions

This study examined the effect of personality, organizational environmental, and fraud characteristics on whistleblowing intention in educational institutions. The findings suggest that personality, proxied by perceptions of reporting costs and internal locus of control had no effect on whistleblowing intention. Lecturers perceive that being a whistleblower is not always chosen as an appropriate step when there are violations, both academic and social. The

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findings suggest that personality, proxied by perceptions of reporting costs and internal locus of control had no effect on whistleblowing intention.

Perception of the organization environment, proxied by organizational commitment, organizational support, and perception of the internal control system, didn't have any effect on whistleblowing intention. However, the organizational climate had a positive effect on the whistleblowing intention. Lecturers don't want to become whistleblowers since there is no protection for their well-being. Otherwise, the campus in general carries out control activities well to maintain the quality of learning. The control mechanism ensures that the behavior of lecturers and students is in accordance with the ethics they hold.

The characteristics of violation proxied by the perception of violation status didn't have any effect on whistleblowing intention but the seriousness of the violation had a positive effect on whistleblowing intention. The recent, the intention to report serious violations increased in educational institutions. Lecturer performance rules that are binding in terms of teaching, research and community service often encourage lecturers to commit academic violations. Various results of this study support the planned behavior theory. Individual behavior arises because of the individual's intention to behave. Individual intentions are caused by several individual internal and external factors.

The limitation of this research is the number of samples which is limited only to accounting and management lecturers. Subsequent research can add to the scope that is still relevant in educational institutions, namely students and education staff. In addition, the next researcher can add other variables such as attitudes towards fraud, opportunities to commit fraud, and rationalization of fraud and legal protection.

This research contributes to higher education management in order to create a conducive climate for the creation of corporate values and a commitment to truth. Organizations can provide legal protection for employees who want to convey the truth, so that organizations can minimize fraud.

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Author contributions

Theresia Dwi Hastuti as the main author and correspondent writer has the duties and responsibilities to compile articles and analyze the results of data processing. Stefany lily indarto as the second writer has the duty and responsibility to add references and analyze the results of data processing. Gita Claudia as the third author has the duty and responsibility to find respondents, add references and process data.

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