
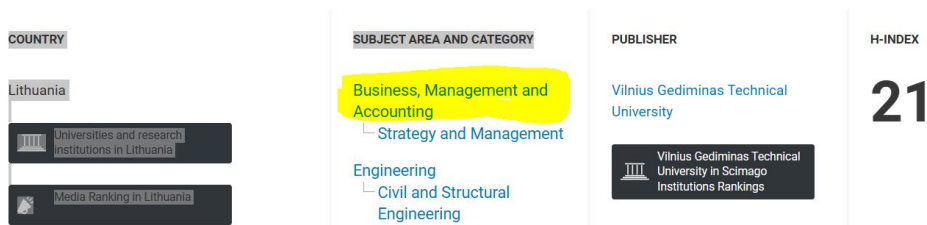


## Bukti korespondensi dengan editor jurnal BTP (Business Theory and Practice)



The screenshot shows the homepage of American Journal Experts (aje.com). The navigation bar includes Home, Journal Rankings, Country Rankings, Viz Tools, Help, and About Us. The main content area features an illustration of a scientist and a robot working on a large blue letter 'A' structure. To the right, the text reads: "American Journal Experts", "Trained on edited research manuscripts from 2000 fields of study.", and "aje.com". A prominent black button with the word "Open" is located on the right side.

## Business: Theory and Practice

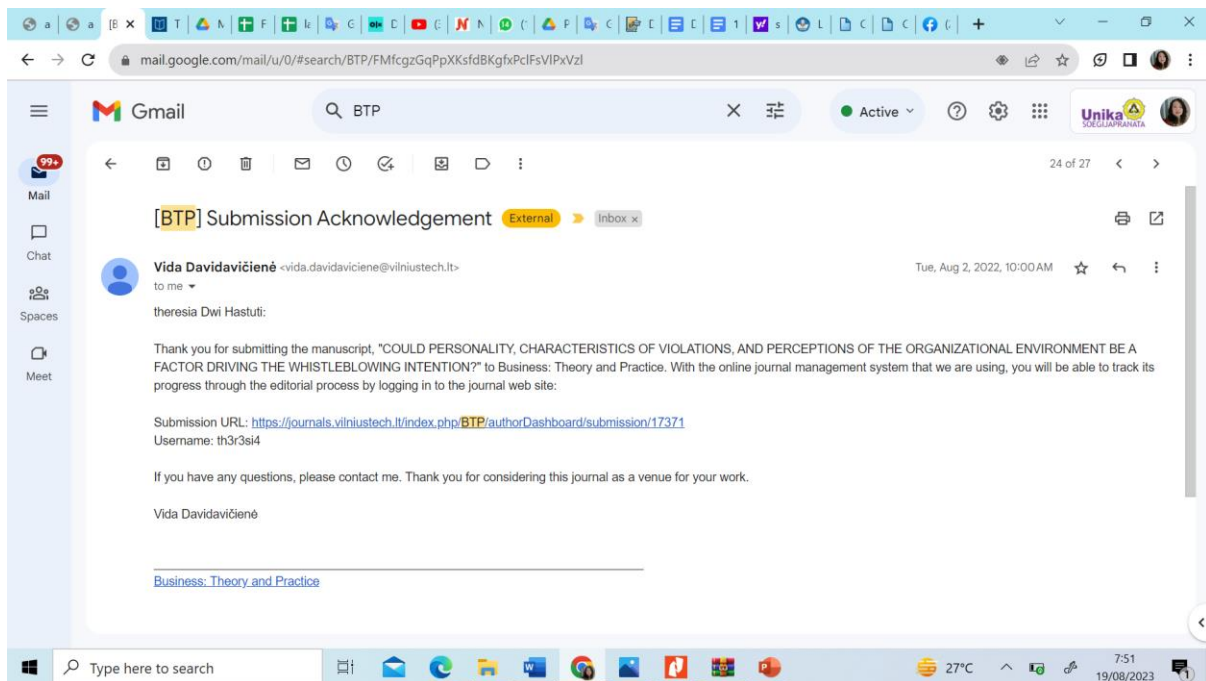


This block displays journal ranking information for "Business: Theory and Practice". It is organized into four columns:

- COUNTRY:** Lithuania. Below this, there are two sub-items: "Universities and research institutions in Lithuania" and "Media Ranking in Lithuania".
- SUBJECT AREA AND CATEGORY:** Business, Management and Accounting (highlighted in yellow), Strategy and Management, Engineering, and Civil and Structural Engineering.
- PUBLISHER:** Vilnius Gediminas Technical University. Below this, there is a sub-item: "Vilnius Gediminas Technical University in Scimago Institutions Rankings".
- H-INDEX:** 21.

## BUKTI BERBASIS EMAIL

### SAAT SUBMIT ( PENGIRMAN ARTIKEL)



The screenshot shows an email from Vida Davidavičienė to thesaria Dwi Hastuti. The email subject is "[BTP] Submission Acknowledgement". The body of the email contains the following text:

Thank you for submitting the manuscript, "COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION?" to Business: Theory and Practice. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Submission URL: <https://journals.vilniustech.lt/index.php/BTP/authorDashboard/submission/17371>  
Username: th3r3s14

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Vida Davidavičienė

[Business: Theory and Practice](#)

The screenshot shows a web browser window displaying the submission dashboard for the journal 'Business: Theory and Practice'. The URL is journals.vilniustech.lt/index.php/BTP/authorDashboard/submission/17371. The page title is 'Submission Library' and 'View Metadata'. The submission title is 'Could personality, characteristics of violations, and perceptions of the organizational environment be a factor driving the whistleblowing intention?' by Theresia Dwi Hastuti, Stefani Lily Indarto, and Gita Claudia. The submission is currently in the 'Production' stage. Below the submission details, there is a 'Submission Files' section with a search bar and two files listed: 'th3r3si4, article whistleblower.docx' (Article Text, August 2, 2022) and 'th3r3si4, title-WB (1).docx' (Other, August 2, 2022). A 'Download All Files' button is also present. At the bottom, there is a 'Pre-Review Discussions' section with an 'Add discussion' button. The Windows taskbar at the bottom shows the date as 19/08/2023 and the time as 7:47.

## PERMINTAAN UNTUK REVISI

The screenshot shows a Gmail email from 'Assoc Prof Dr Agnė Šimelytė <btp@vilniustech.lt>' to 'me, Stefani, Gita'. The subject is '[BTP] Editor Decision'. The email content reads: 'Dear theresia Dwi Hastuti, Stefani Lily Indarto, Stefani Lily Indarto, Gita Claudia: thank you for your submission. We have reached a decision regarding your submission to Business: Theory and Practice, "COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION?". Our decision is: Revisions Required. Please improve your paper according to the reviewers comments and upload into revision section by 30th January. In addition, please use track changes while you will be improving the paper. Kind regards, Managing editor, Assoc Prof Dr Agnė Šimelytė, btp@vilniustech.lt'. Below the email content, there is a section for 'Reviewer A:' with a partial review comment: 'The studv was conducted on an interestingo topic. but the meaningo of its results is not clearly understood. The author processed a laroe amount of literature. However. the article does not'. The Windows taskbar at the bottom shows the date as 19/08/2023 and the time as 7:51.

## BUKTI PROSES REVIEW

mail.google.com/mail/u/0/#search/BTP/FMfcgzGsmXDbGmpqPVLsflmBsFTHhN

Gmail BTP Active Unika SOEGLIAPRANATA

19 of 27

[BTP] New notification from Business: Theory and Practice External Inbox x

Giedrė Cesiulytė <giedre.cesiulyte@vilniustech.lt> to me

Mon, May 15, 5:36 PM

You have a new notification from Business: Theory and Practice:

You have been added to a discussion titled "Copy-edited manuscript" regarding the submission "COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION?".

Link: <https://journals.vilniustech.lt/index.php/BTP/authorDashboard/submission/17371>

Aurelija Burinskienė

Business: Theory and Practice

Reply Forward

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journals.vilniustech.lt/index.php/BTP/authorDashboard/submission/17371

Business: Theory and Practice

Notifications

[BTP] Editor Decision

2023-01-13 01:54 PM

Dear theresia Dwi Hastuti, Stefani Lily Indarto, Stefani Lily Indarto, Gita Claudia:  
thank you for your submission. We have reached a decision regarding your submission to Business: Theory and Practice, "COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION?".  
Our decision is: Revisions Required  
Please improve your paper according to the reviewers comments and upload into revision section by 30th January. In addition, please use track changes while you will be improving the paper

Kind regards

Managing editor  
Assoc Prof Dr Agnė Šimelytė  
btp@vilniustech.lt

2023-01-13 01:54 PM  
2023-02-03 02:38 PM

Search

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Business: Theory and Practice

Reviewer A:

The study was conducted on an interesting topic, but the meaning of its results is not clearly understood. The author processed a large amount of literature. However, the article does not demonstrate the author's own point of view. When viewed the literature there is no analytical analysis of the materials in paragraphs 1.1 - 1.4. It is positive that author used method of multiple linear regression using SPSS software. The hypotheses were tested using this method. However, the main results were obtained as a result of a survey of only 100 respondents who specialize in the field of accounting and management. Such a sample is insufficient both in terms of the number and the field of specialty of the respondents. Tables are clear, displaying correlation results. However, in the analysis of his own results, the author often refers to consistency with the results of other researchers. This fact significantly reduces the level of novelty or uniqueness of the author's research. It is important to clearly highlight the novelty which is confirmed by these calculations. The conclusions are general. Their content should be argued and reinforced with a digital value. It is necessary to clearly describe the conclusions that will match to the main goal and reveal the novelty.

The article needs additional revision.

The study was conducted on an interesting topic, but the meaning of its results is not clearly understood. The author processed a large amount of literature. However, the article does not demonstrate the author's own point of view. When viewed the literature there is no analytical analysis of the materials in paragraphs 1.1 - 1.4. It is positive that author used method of multiple linear regression using SPSS software. The hypotheses were tested using this method. However, the main results were obtained as a result of a survey of only 100 respondents who specialize in the field of accounting and management. Such a sample is insufficient both in terms of the number and the field of specialty of the respondents. Tables are clear, displaying correlation results. However, in the analysis of his own results, the author often refers to consistency with the results of other researchers. This fact significantly reduces the level of novelty or uniqueness of

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Search

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27°C 7:43 19/08/2023

Business: Theory and Practice

Tables are clear, displaying correlation results. However, in the analysis of his own results, the author often refers to consistency with the results of other researchers. This fact significantly reduces the level of novelty or uniqueness of the author's research. It is important to clearly highlight the novelty which is confirmed by these calculations. The conclusions are general. Their content should be argued and reinforced with a digital value. It is necessary to clearly describe the conclusions that will match to the main goal and reveal the novelty.

The article needs additional revision.

Recommendation: Revisions Required

Reviewer B:

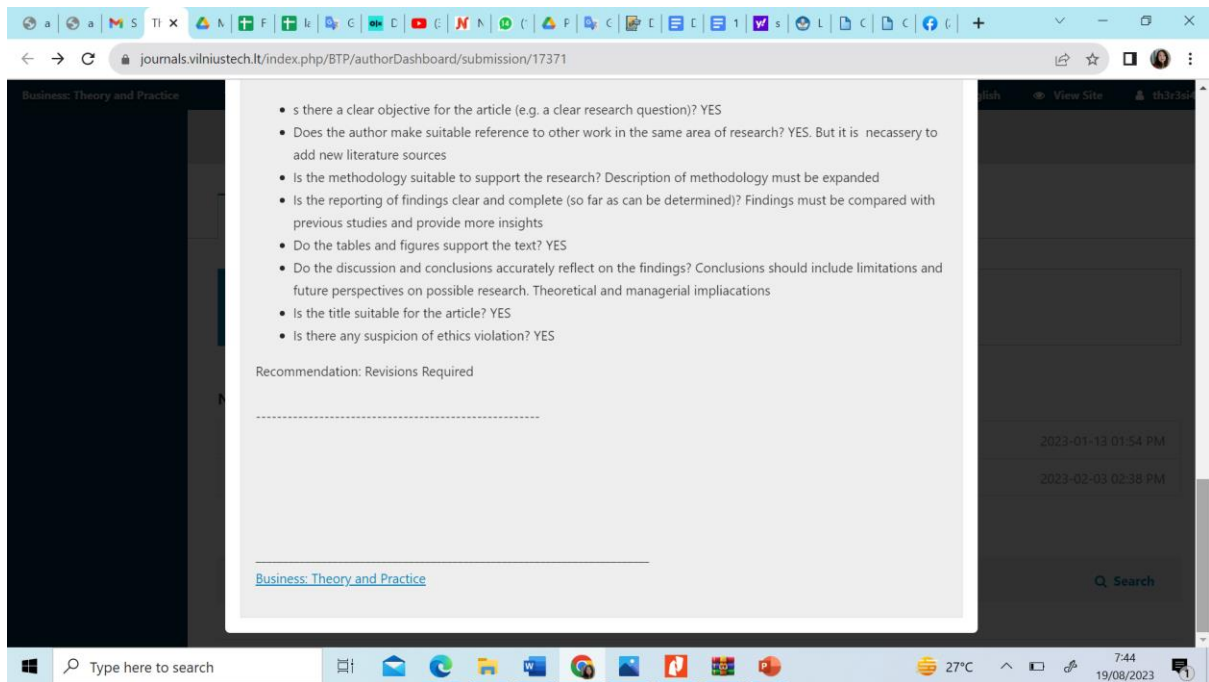
- Is there a clear objective for the article (e.g. a clear research question)? YES
- Does the author make suitable reference to other work in the same area of research? YES. But it is necessary to add new literature sources
- Is the methodology suitable to support the research? Description of methodology must be expanded
- Is the reporting of findings clear and complete (so far as can be determined)? Findings must be compared with previous studies and provide more insights
- Do the tables and figures support the text? YES
- Do the discussion and conclusions accurately reflect on the findings? Conclusions should include limitations and future perspectives on possible research. Theoretical and managerial implications

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## REVIEWER A

### 1. Terkait dengan simpulan dari peneliti utk poin 1-4

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

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 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



## 2. mengapa hanya 100 sampel

### 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 the 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

## 3. Hasil yang menunjukkan /mendukung novelty

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

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 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.

### Acknowledgements

We would like to thank the Center for the Study and Development of Accounting, Faculty of Economics and Business, Soegijapranata Catholic University, which has given us the opportunity to submit proposals and fund our proposals so that we can complete our research.

### Funding

- Does the author make suitable reference to other work in the same area of research? YES. But it is necessary to add new literature sources

- <https://doi.org/10.1108/BAJ-12-2019-0110>
- Amir, Y. H., Priono, H., Ekonomi, F., Pembangunan, U., & Jawa, N. (2021). Determinan Niat Melaksanakan Whistleblowing Internal pada Pegawai Kantor Pelayanan Pajak Pratama Surabaya Gubeng. *Behavioral Accounting Journal*, 4(1), 287–310. <https://doi.org/10.33005/baj.v4i1.134>
- Aryani, R., & Widodo, W. (2020). The determinant of organizational culture and its impact on organization: A conceptual framework. *International Journal of Higher Education*, 9(3), 64–70. <https://doi.org/10.5430/ijhe.v9n3p64>
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- Ashraf, G., & Abd Kadir, S. bte. (2012). A review on the models of organizational effectiveness: A look at Cameron's model in higher education. *International Education Studies*, 5(2), 80–87. <https://doi.org/10.5539/ies.v5n2p80>
- Boaheng, P., & Adu, D. (2021). Whistleblowing and its link on corporate and compliance: The case of financial companies listed on the Ghana stock exchange. *Global Journal of Human Research Management*, 9(1), 37–57.
- Bosnjak, M., Ajzen, I., & Schmidt, P. (2020). The theory of planned behavior: Selected recent advances and applications. *Europe's Journal of Psychology*, 16(3), 352–356. <https://doi.org/10.5964/ejop.v16i3.3107>
- Gupta, K. P., & Chaudhary, N. S. (2017). Prioritizing the factors influencing whistle blowing intentions of teachers in higher education institutes in India. *Procedia Computer Science*, 122(47), 25–32. <https://doi.org/10.1016/j.procs.2017.11.337>
- Hayati, N., & Wulanditya, P. (2018). Attitudes towards whistleblowers, organizational commitment, ethical climate principles, and self-efficacy as determinants of fraud disclosures. *The Indonesian Accounting Review*, 8(1), 25. <https://doi.org/10.14414/tiar.v8i1.1636>
- Ionescu, R. (2018). Organisation type and whistleblowing arrangements. *GeoPatterns*, 3(1), 43–46. <https://doi.org/10.5719/GeoP.3.1/6>
- Istiyawati R, E. M. (2015). The Role of Internal Audit and Fraud Prevention in Supporting the Effectiveness of Internal Control (Case Study at the Internusa Surakarta Foundation). *Paradigm Journal of Batik Islamic University of Surakarta*, 13(01), 115847.
- Koshabi, S. (2017). Internal whistleblowing mechanism: Topic guide. *Anti-Corruption Helpdesk*, 4–8. <https://knowledgehub.transparency.org/assets/uploads/kproducts/Whistleblowing-Topic-Guide.pdf>
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation. *Journal of Business Ethics*, 62(3), 277–297.

- Is the methodology suitable to support the research? Description of methodology must be expanded

the surrounding community of a manipulation that occurs in their company (Nugrahesty 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 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 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 Motow- idlo (1986) who believe that organizational members who are beneficiaries of violations or organizational members who become victims of fraud will give their reactions to

H6: 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 the 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:

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

- Is the reporting of findings clear and complete (so far as can be determined)? Findings must be compared with previous studies and provide more insights

ators. A person's belief about whether 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. Fayasuli (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 have 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

tion 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 everyone. Individuals are not always formed from the value of organization. The campus in general carries out controlled 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), Scheetz et al. (2021); Istiyawati and 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 significant 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 insti-



- Do the discussion and conclusions accurately reflect on the findings? Conclusions should include limitations and future perspectives on possible research. Theoretical and managerial implications

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This research contributes to higher education management 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.

## Acknowledgements

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## Funding

Business: Theory and Practice

**[BTP] Editor Decision**

2023-02-03 02:38 PM

Dear theresia Dwi Hastuti, Stefani Lily Indarto, Stefani Lily Indarto, Gita Claudia:

We have reached a decision regarding your submission to Business: Theory and Practice, "COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION?".

Our decision is to: Accept Submission  
For the further process our copyeditor will contact you.

Kind regards  
Managing editor  
Assoc Prof Dr Agnė Šimelytė  
btp@vilniustech.lt

Business: Theory and Practice

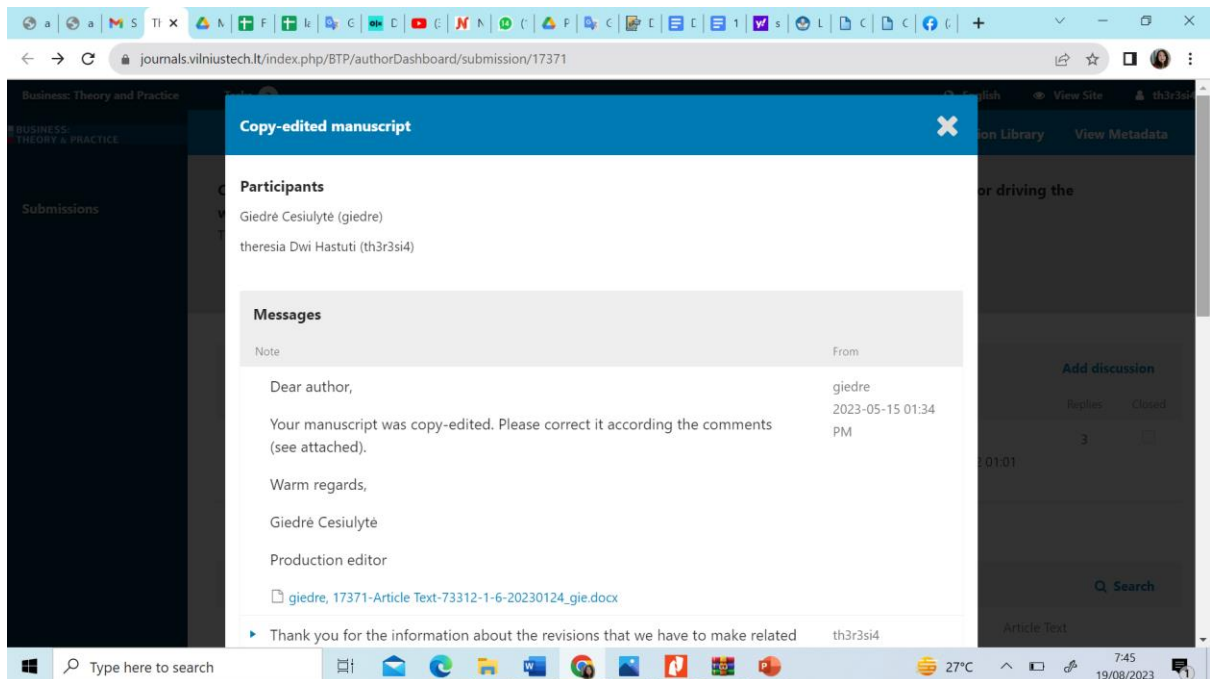
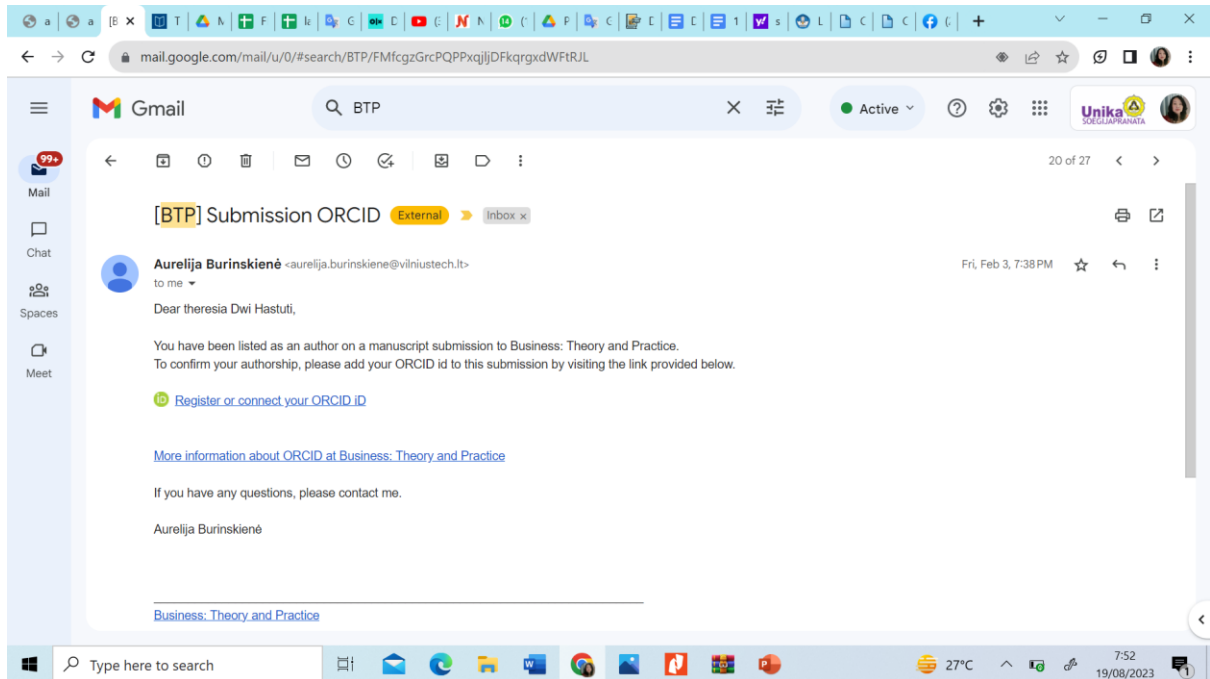
2023-01-13 01:54 PM  
2023-02-03 02:38 PM

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27°C 7:44 19/08/2023

# COPY EDITING MANUSCRIPT



Business: Theory and Practice

Submissions

▶ Thank you for the information about the revisions that we have to make related to the need for copy editing. Here is the file that we have revised (please see the attachment). We can respond to some of the points conveyed as follows:

1. Surname in all capital letters Please indicate if Lily is a middle name or a part of a surname, we already change in capital letters.
2. Please provide, please include this source in the references, we already take the reference, and ACFE is in the article of Armstrong KPMG (2008)
3. There are many letters that should be italic and typo also deference language, we have edited.
4. The name of the column of the table has changed too based on the command
5. We already mentioned the table in the text too

[th3r3si4, 17371-Article Text-76705-1-18-20230515-copy editing \(revised\).docx](#)

Dear author,

Thank you! A few last things left to specify (see attached file).

warm regards,

Giedrė Cesiulytė

Production editor

[giedre, 17371-Article Text-76918-1-18-20230521 \(1\).gie2.docx](#)

th3r3si4  
2023-05-21 04:45 PM

giedre  
2023-05-26 01:18 PM

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Business: Theory and Practice

Submissions

[th3r3si4, 17371-Article Text-76705-1-18-20230515-copy editing \(revised\).docx](#)

Dear author,

Thank you! A few last things left to specify (see attached file).

warm regards,

Giedrė Cesiulytė

Production editor

[giedre, 17371-Article Text-76918-1-18-20230521 \(1\).gie2.docx](#)

▶

dear Giedre

I'm sorry, if the response is late, as far as I remember I sent the last revision of the file dated May 27 2023, but I checked this in the chat history, how come my revision doesn't appear, I hope it was sent at that time, I send the following back the last revision I've made, thank you

[th3r3si4, 17371-Article Text-77193-1-18-20230526-26 May \(revised\) \(2\).docx](#)

th3r3si4  
2023-06-22 01:01 PM

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PRODUCTION

Business: Theory and Practice Tasks 2 English View Site th3r3si4

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**Could personality, characteristics of violations, and perceptions of the organizational environment be a factor driving the whistleblowing intention?**  
Theresia Dwi Hastuti, Stefani Lily Indarto, Gita Claudia

Submission Review Copyediting **Production**

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<a href="#">[BTP] Invoice details</a>	ruta 2023-06-28 10:49 AM	ruta 2023-07-24 10:17 AM	16	<input type="checkbox"/>

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17 of 27

**[BTP] Your article proofs for review** External Inbox x

**Giedrė Cesulytė** <giedre.cesulyte@vilniustech.lt> to me

Wed, Jun 28, 2:39 PM

Your proofs are now available for review.

Your username and password were sent to you in a separate email.

Please approve these proofs or return any corrections by **30 June 2023**, to avoid delay to publication.

Corrections must be limited to answers to queries, typographical and essential corrections only.

1. Retrieve your PDF proof from Galleys by clicking 'PDF'.
2. Please check your proofs thoroughly before submitting your corrections, as further corrections cannot be accepted. If you have any queries, please email me.
3. Submit your corrections by adding a message to 'Production Discussion' (you can write corrections to email or upload a file)

After we have received your corrections and Licence Agreement, your article will be corrected and published online.

1. Please download Licence Agreement from 'Submission Library' - 'View Document Library'.
2. Sign the Licence Agreement and upload it to this message (please use 'add message' button at the end of this message Library).

After we have received your corrections and filled in and signed Licence Agreement, your article will be corrected and published online.

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Business: Theory and Practice

[BTP] Your article proofs for review

**Participants**

Giedrė Cesilytė (giedre)  
theresia Dwi Hastuti (th3r3si4)

**Messages**

Note	From
Your proofs are now available for review.	giedre
Your username and password were sent to you in a separate email.	2023-06-28 10:39 AM
Please approve these proofs or return any corrections by <b>30 June 2023</b> , to avoid delay to publication.	
Corrections must be limited to answers to queries, typographical and essential corrections only.	
<ol style="list-style-type: none"><li>1. Retrieve your PDF proof from Galleys by clicking 'PDF'.</li><li>2. Please check your proofs thoroughly before submitting your corrections, as further corrections cannot be accepted. If you have any queries, please email me.</li><li>3. Submit your corrections by adding a message to 'Production Discussion' (you can write corrections to email or upload a file)</li></ol>	

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Business: Theory and Practice

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1. Please download Licence Agreement from 'Submission Library' – 'View Document Library'.
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After we have received your corrections and filled in and signed Licence Agreement, your article will be corrected and published online.

You can access your submission in Business: Theory and Practice through journals website.

Business: Theory and Practice URL: <https://journals.vilniustech.lt/index.php/BTP>  
Submission URL: <https://journals.vilniustech.lt/index.php/BTP/authorDashboard/submission/17371>

If you have any difficulty using the Business: Theory and Practice system, please contact me.

Sincerely,  
Giedrė Cesilytė

[Business: Theory and Practice](#)

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27°C 7:29 19/08/2023

Business: Theory and Practice

Submissions

Dear Giedre Cesilyte

th3r3si4  
2023-06-28 10:24 PM

We have proofread all of our articles, and we do not make corrections, because all the content is appropriate, here we send the license agreement for our article, thank you

[th3r3si4, Licence Agreement.pdf](#)

Dear author,

giedre  
2023-07-24 09:29 AM

Thank you! Due to the summer holiday in our University, the publication process may take a little bit longer.

Apologies for the inconvenience.

Warm regards,

Giedrė Cesilytė

Dear author,

giedre  
2023-08-07 04:18 PM

Your paper is being prepared for publishing, kindly find the last version of the PDF attached and inform if everything is correct.

Warm regards,

Giedrė Cesilytė

[giedre, BTP\\_2023\\_17371\\_pataisytas.pdf](#)

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27°C

7:33  
19/08/2023

Business: Theory and Practice

Submissions

Dear Giedre,

th3r3si4  
2023-08-11 07:20 AM

Thank you for the information, I read carefully and found that the explanation of table 2 and table 8 should be revised. Please see in the attachment , thank you

Warm regard,

Theresia Dwi Hastuti

[th3r3si4, 17371-Article Text-79338-1-18-20230807 revised.docx](#)

Dear authors,

giedre  
2023-08-16 11:20 AM

Please find the corrected PDF attached. Kindly check the red word in the Note (Table 8). Is it correct? What does it mean?

Thank you in advance!

Warm regards,

Giedrė Cesilytė

[giedre, BTP\\_2023\\_17371\\_pataisytas2.pdf](#)

dear Giedre,

th3r3si4  
2023-08-16 10:17 PM

Thank you for the revision information. I have checked the description of table 8, sorry for the typo that I have made, the correct word should be serious, which we mean as an

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27°C

7:34  
19/08/2023

Business: Theory and Practice

Submissions

▶ dear Giedre, th3r3s14  
2023-08-16 10:17 PM

Thank you for the revision information. I have checked the description of table 8, sorry for the typo that I have made, the correct word should be serious, which we mean as an abbreviation for the seriousness of the violation variable.

warm regards

Theresia Dwi Hastuti

Dear Theresia Dwi Hastuti, giedre  
2023-08-17 09:40 AM

Kindly find the amended PDF attached. Please check it, pay attention to Table 3 as well if letter a is not missing (as it is mentioned in the Note).

warm regards,

Giedrė Cesiulytė

[giedre, BTP\\_2023\\_17371\\_patais3.pdf](#)

▶ Dear Giedrė Cesiulytė, th3r3s14  
2023-08-17 06:20 PM

Thank you for the information. I have checked the article in the attachment, and thank you for the correction. for table 3 note a, this should describe **Kolmogorov-Smirnov<sup>a</sup>** in the column headings. For other writing, in my observation it is appropriate.

warm regards,

Theresia Dwi Hastuti

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Business: Theory and Practice

Submissions

warm regards,

Giedrė Cesiulytė

[giedre, BTP\\_2023\\_17371\\_patais3.pdf](#)

▶ Dear Giedrė Cesiulytė, th3r3s14  
2023-08-17 06:20 PM

Thank you for the information. I have checked the article in the attachment, and thank you for the correction. for table 3 note a, this should describe **Kolmogorov-Smirnov<sup>a</sup>** in the column headings. For other writing, in my observation it is appropriate.

warm regards,

Theresia Dwi Hastuti

Dear Theresia Dwi Hastuti, giedre  
2023-08-18 10:23 AM

Thank you, your paper will be published in a few days.

warm regards,

Giedrė Cesiulytė

Production editor

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Business: Theory and Practice

[BTP] Invoice details

**Participants**

Andželika Pakalkienė (ruta)  
theresia Dwi Hastuti (th3r3si4)

**Messages**

Note	From
Dear corresponding author thesia Dwi Hastuti	ruta 2023-06-28 10:49 AM

Your article "Could personality, characteristics of violations, and perceptions of the organizational environment be a factor driving the whistleblowing intention?" is ready for publishing.

Please inform us who will pay the publication fee and provide us with details of the payer so that we can issue an invoice.

**Note:** Article processing charges (APCs) are subject to VAT at the standard Lithuanian VAT rate of 21%. According to the laws of Lithuania, the tax must be included for payers who are natural persons and only institutions can have it excluded (for European Union countries only). For institutions paying the APCs, they can be transferred directly to VILNIUS TECH,

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**Note:** Article processing charges (APCs) are subject to VAT at the standard Lithuanian VAT rate of 21%. According to the laws of Lithuania, the tax must be included for payers who are natural persons and only institutions can have it excluded (for European Union countries only). For institutions paying the APCs, they can be transferred directly to VILNIUS TECH, excluding the VAT from the sum.

Please provide payer details:

**Payer name:** *(name of institution or person)*  
**Payer address:**  
**Payer VAT ID:**

Please write your reply in discussion on your submission account:

Submission URL:  
<https://journals.vilniustech.lt/index.php/BTP/authorDashboard/submission/17371>  
Username: th3r3si4

Contact for queries  
[journals.apc@vilniustech.lt](mailto:journals.apc@vilniustech.lt)

**Please do not respond to this e-mail. It is an automatic e-mail from the system.**

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Business: Theory and Practice

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Submissions

Please tell me how can I get the VAT ID? tks

th3r3si4  
2023-06-28 01:14 PM

Dear Author,

Institution have a VAT ID code. If you will pay as a privat person, the VAT ID is not relevant for you.

Sincerely,

Andželika Pakalkienė

Dear Andželika

th3r3si4  
2023-06-28 04:51 PM

Thank you for the answer, regarding the VAT ID I have asked my institution, but unfortunately my institution does not have a VAT ID because it is a foundation engaged in formal education which is not an object of VAT, so what should I enter?

As citizens we have a taxpayer identification number that is attached to citizens who already have income, what is this taxpayer identification number? Thank You

Sincerely

Theresia Dwi Hastuti

7:38 19/08/2023

Business: Theory and Practice

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Submissions

Dear Author,

Please provide us with details of the payer so that we can issue an invoice. If the fund does not have a VAT ID, then do not specify it. Article processing charges (APCs) are subject to VAT at the standard Lithuanian VAT rate of 21%.

We will need the following payer details:

**Payer name:** *(name of institution or person)*

**Payer address:**

Sincerely,

Andželika Pakalkienė

Dear Andželika

th3r3si4  
2023-06-29 11:43 AM

Payer Name: Theresia Dwi Hastuti

Payer Address: Jl. Karangrejo Selatan VI no 28 RT 04 RW 08 Tinjomoyo Banyumanik Jawa Tengah Indonesia

Sincerely,

Theresia Dwi Hastuti

Dear Author,

ruta  
2023-06-29 12:21

7:38 19/08/2023

Business: Theory and Practice

Submissions

Dear Author,

Please find an invoice attached. If everything is correct or something is missing, please inform us about it. Also, let us know when the payment is done.

Best regards,  
Andželika Pakalkienė

[ruta, Invoice\\_BTP-2023284.pdf](#)

Dear Andželika

Regarding the invoice above, can I make a payment by credit card or paypal? thanks

Sincerely,  
Theresia Dwi Hastuti

Dear Author,

Bank transfer is possible for payment. I think that paypal is also suitable.

Let us know when the payment is done and send us a confirmation.

Best regards,  
Andželika Pakalkienė

ruta  
2023-06-29 12:21 PM

th3r3si4  
2023-06-30 08:02 AM

ruta  
2023-06-30 08:54 AM

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7:39  
19/08/2023


Business: Theory and Practice

Submissions


Dear Andželika

I will make invoice payments via paypal. Are the recipient's email details and payment confirmation correct? Or can you give me the recipient's username?

Sincerely,  
Theresia Dwi Hastuti

 journals.apc@vilniustech.lt

€ 500,00  
EUR

 **Paying for an item or service** [Change](#)

Get a full refund if an eligible item gets lost or damaged. Seller pays a small fee.  
[More on Purchase Protection](#)

What's this payment for?  
**BTP Article Processing Charge BTP-17371**  
Invoice BTP-2023284

Dear Andželika

th3r3si4  
2023-06-30 10:39 AM

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27°C

7:39  
19/08/2023

Business: Theory and Practice

Submissions

Dear Author, ruta  
2023-06-30 10:50 AM

Yes correct.

Best regards,  
Andzelika Pakalkiene

Dear Andzelika th3r3s14  
2023-07-02 03:56 AM

Sorry for the delay in payment because Indonesia is on holiday from June 28 to July 2, 2023. I have tried to make payments via credit card and paypal but it always doesn't work. The bank will be operational again on tomorrow Monday, so I will make payments July 3, 2023. I hope that is understandable. Thank You

Sincerely,  
Theresia Dwi Hastuti

Dear Theresia Dwi Hastuti, ruta  
2023-07-03 10:09 AM

Everything is fine and we are waiting for your payment.

Sincerely,  
Andzelika Pakalkiene

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27°C 7:40 19/08/2023

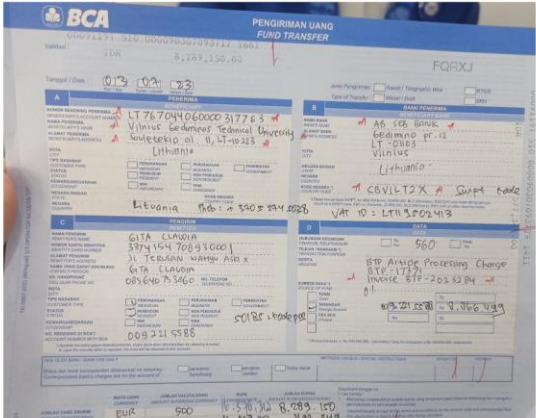
Business: Theory and Practice

Submissions

Dear Andzelika th3r3s14  
2023-07-03 10:34 AM

Here I attach proof of payment via bank transfer. According to the bank, the process takes 1 to 2 days. Thank You

Sincerely,  
Theresia Dwi Hastuti



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27°C 7:41 19/08/2023

Business: Theory and Practice

Submissions

Dear Theresia Dwi Hastuti, ruta  
2023-07-03 01:07 PM

Thank you for letting us know. As soon as your payment is received, I will contact you.

Best regards,  
Andželika Pakalkienė

▶ Dear Andželika th3r3si4  
2023-07-24 10:04 AM

Has our payment been received?

Sincerely,  
Theresia Dwi Hastuti

Dear Theresia Dwi Hastuti, ruta  
2023-07-24 10:17 AM

We have received your payment.

Sincerely,  
Andželika Pakalkienė

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**Add discussion**

Replies Closed

8

06:20

16

10:17

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