

DOI: <https://doi.org/10.63332/joph.v5i3.971>

## Whistleblowing System Intention Internal Auditors in the Provincial Government of Dki Jakarta

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### Abstract

*The study delves into the phenomenon of whistleblowing within the Jakarta Special Capital Region Government. Whistleblowers expose instances of corruption, financial anomalies and collusion by providing evidence through photos and videos, on social media platforms. This condition is exacerbated by the tendency on the part of the Government to not be serious about disclosing or on the part of the reporter there is a tendency to be afraid if there is a backlash against him. The aim of this research is to test the exogenous latent variables Perceived Organizational Support (POS), Capability (CAP), Attitude Toward Whistleblowing (ATW), Rationalization (RAS), Opportunity (OPP), Pressure (PRES), and the endogenous latent variable Whistleblowing System Intention (WBSI), and also the mediating variable is Perceived Behavioral Control (PBC). The method used was a sample of 450 employees working in the DKI Jakarta Provincial Government offices, and data processing was carried out using the Structural Equation Model. The test results for the Perceived Organizational Support, Capability, Attitude Toward Whistleblowing variables have a direct and significant positive influence on the Perceived Behavioral Control variable. The Whistleblowing System Intention variable is influenced directly and mediated by the Perceived Behavioral Control variable which is significantly positive, Rational is positively significant and Opportunity is positively significant. Meanwhile, the Pressure variable has a significant negative influence on the Perceived Behavioral Control variable and the Whistleblowing System Intention variable.*

**Keywords:** POS, Capability, ATW, PBC, Rationalization, Opportunity, Pressure and WBSI.

### Introduction

There is a whistleblowing intention in an internal auditor or other employee who works at the Provincial Government of DKI Jakarta and the factors that impact this intention are to be disclosed. The frequency of complaints about corruption, budget irregularities and fraud is increasing. Additionally, regional apparatus organizations are experiencing an increase in the extent of budget management fraud, as seen by the rising cost of regional losses. Public servants and government employees continue to do fraudulent acts on a regular basis, costing the country billions of rupiah.

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Fraud includes, but is not limited to, theft of money, theft of products, fraud, and forgery. Fraud is a dishonest conduct that results in potential or actual loss to a person or organization. Falsification, concealment, or destruction of documents or reports, as well as the use of fictitious documents for commercial gain or the release of organizational information to the public, are also included in this legislation.

Whistleblowing is the disclosure of a mistake by current or former members of the organization in the form of illegal and immoral practices (Near and Miceli, 1985). Because Whistleblowing has the potential to be retaliated against the complainant, so many employees do not want to report employee mistakes (Jamil & Khan, 2025). As a result, the organization loses the opportunity to correct an error, and employees can inform outsiders, which has the potential to destroy the reputation and goals of the organization, as well as incur legal and other costs (Miceli, et.al, 2008). Whistleblowing is occasionally referred to as an independent organization that exhibits proactive, prosocial, and moral behavior (Rothschild, 2013). Whistleblowing is a crucial component of an organization's management and ethics, and it affects whether or not employees choose to serve as reporters (Valentine and Godkin, 2019).

Whistleblowing intention in today's conditions makes it easier, by using social media, complaint messages quickly reach the intended law enforcement agencies or superiors. Videos and images that assist the revelation of evidence for those who have committed acts of corruption are attached to the complaint message.

Cressey developed the fraud triangle theory, which consists of three steps and is referred to as the fraud triangle. The stages are pressure, chance, and justification. These stages are interconnected; for instance, a person won't have the opportunity if there isn't an intention to do so, or a person won't conduct fraud if he doesn't have the opportunity and intention (Cressey, 1953). Wolfe and Hermanson (2004) add one additional criterion, namely capability, to the three Cressey, (1953) conditions, bringing the total number of conditions in the theory of detecting fraud to four. Therefore, pressure, opportunity, rationalization, and capability are the four elements of the fraud diamond theory (Wolfe and Hermanson, 2004).

The strongest motivator for someone to engage in a conduct is their intention. The likelihood that a person will carry out a particular behavior depends on how strongly they intend to do it. The expectation of the realization of a behavior by someone, in this case to do whistleblowing, depends on how strong and firm the person's intention is to do it, the bigger and stronger the determination of the intention to do whistleblowing, the greater will be the realization of the whistleblowing action, conversely, the smaller and less firm the intention to do it whistleblowing, the smaller the realization of whistleblowing actions.

Traits of a reporter The trait of the whistleblower is the first factor in Near and Miceli, (1985) model that predicts effective whistleblowing. Miceli, et.al. (2008), divide reporting characteristics into three categories: personality traits, moral judgments, and demographic traits. Personality traits and dispositional traits are internal elements that lead to a particular action or behavior. According to Li, Zhu, and Gummerum, (2014), moral judgment is the capacity to determine whether one's own behavior and that of others is right or bad. Demographic traits include elements like age, race, gender, and employment history.

Near and Miceli, (1985) defined whistleblowing as the practice of employees coming forward with information about past or present illegal, immoral, or illegal practices that are controlled by their superiors to people or organizations that may have the power to influence those decisions

(Ayers & Kaplan, 2005; Keenan, 2002; King, 1997; Miceli & Near, 1994; Near, et.al, 2004).

Brink & Gao, (2017) study provides an overview of the five key factors that determine whether a whistleblower is successful, including whistleblower qualities, report recipient features, offender characteristics, violation characteristics, and organizational characteristics. These factors are consistent with Near & Miceli, (1985) review of the literature on whistleblowing.

The traits of the reporter come first. This determinant-related study looks at the reporter's personality traits, moral judgment, and demographic traits.

Secondly, the report receivers' qualities. Analyze the traits of the person or persons who receive the report as well as the traits of the reporting channel. The traits of the wrongdoer are, thirdly, the traits of the wrongdoer. Studies in this area concentrate on the influence and authority of wrongdoers. The features of the offense are the fourth. Characteristics of Error examines how several factors affect an organization's reliance on error and the reliability of its evidence. The fifth category, organizational characteristics, looks at how organizations view the appropriateness of reporting misconduct, organizational atmosphere, and organizational structure.

Fear of disturbing the organization, fear of punishment, protection from superiors against corruption, and lack of protection for the reporter are some of the factors that affect people's hesitation to disclose corruption (Newman, et.al, 2022; Foucault, 1977); The detrimental effects on their health, such as depression and symptoms of post-traumatic stress disorder, are discussed by reporters of corruption who are bullied, intimidated, or shunned by coworkers (Bjorkelo, 2013), as well as the organizational ethics (Zhang, et.al, 2009).

Several reasons for reporting acts of corruption: There is discrimination against reporters or perpetrators of corruption (Okafor, et.al 2020); there is injustice (Seifert, et.al, 2010) received by the complainant is a different case of corruption but is not sanctioned, (Okafor, et.al 2020); there is a welfare gap (Quayle, 2021; Bozeman, 2007; Brief and Motowidlo, 1986); reasons of power relations or someone protecting (Curtis, 2006; Taylor and Curtis, 2013; Brink and Gao, 2017; Lee and Xiao, 2018), the existence of the latest Witness and Victim Protection Agency Law and global policy recommendations aimed at facilitating the protection of reporters to increase willingness to report and to improve the detection and prevention of misbehavior, or include reasons for revenge (Cordis and Lambert, 2017).

## Method

In this research, it is a collaboration of the fraud triangle theory (Cressey, 1953) and the diamond fraud theory (Wolfe and Hermanson, 2004). This study took a sample of 450 internal auditor employees working at the DKI Jakarta Provincial. The research questionnaire used a Likert scale of 1 (very bad) – 5 (very good). Using the quantitative method of Structural Equation Modeling (SEM) with Lisrel software. The estimation method uses Maximum Likelihood, which is testing the theory of exogenous latent variables with endogenous variables.

## Results

The respondents who participated in the study were 450 people, with the results in the table below.

CHARACTERISTIC	FREQUENCY	PERCENTAGE
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SEX		
Male	246	54.67
Female	204	45.33
EDUCATION		
Bachelor Degree	289	64.22
Postgraduate Degree	161	35.78
EXPERIENCE		
AUDITOR		
1 - 4 Year	106	23.56
5 - 8 Year	192	42.67
> 8 Year	152	33.78

Table 1. Respondent

The results in table 1 above show the level of participation of internal auditor employees who contributed answers to the questionnaire which was distributed to the male sex as many as 246 people or 54.67 percent. Furthermore, the participation of female internal auditors was 204 people or 45.33 percent.

Furthermore, Validity and Reliability testing have been performed for each latent variable on each indicator or manifest variable.

VARIABLE CURRENT	MANIFEST	LOADING FACTOR	e	CR	CRITERIA	AVERAGE	CRITERIA
POS	X1	0.89	0.21	0.91	Valid	0.72	Reliable
	X2	0.87	0.25				
	X3	0.84	0.29				
	X4	0.79	0.37				
CAP	X5	0.73	0.46	0.74	Valid	0.59	Reliable
	X6	0.80	0.36				
ATW	X7	0.67	0.55	0.82	Valid	0.60	Reliable
	X8	0.84	0.29				
	X9	0.80	0.36				
PBC	X10	0.69	0.52	0.78	Valid	0.55	Reliable

	X11	0.74	0.45				
	X12	0.78	0.39				
RAS	X13	0.81	0.35	0.77	Valid	0.62	Reliable
	X14	0.77	0.41				
OPP	X15	0.80	0.37	0.84	Valid	0.63	Reliable
	X16	0.82	0.33				
	X17	0.77	0.41				
PRES	X18	0.91	0.18	0.86	Valid	0.76	Reliable
	X19	0.84	0.30				
WBSI	X20	0.79	0.38	0.84	Valid	0.56	Reliable
	X21	0.79	0.38				
	X22	0.72	0.48				
	X23	0.70	0.50				

Table 2. Assessment of Reliability &amp; Validity

The results in table 2 above show the results of the Construct Reliability (CR) test in the CR column all indicators Construct Reliability (CR) of  $> 0.70$ , and all indicators depict a loading factor standard value Average Variance Extracted (AVE) of  $> 0.50$ , Igbaria, et.al, (1997). Hence, all of them meet the validity and reliability criteria.

The output of the LISREL program, which produces unstandardized parameter estimates, standard errors, and t-values for all equations in a Lambda X and Lambda Y sub-model, as well as the fact that all loading factors are significant ( $p 0.05$ ), as shown by t values greater than 1.96, provide additional information on the validity test results. As a result, it can be concluded that all indicators are valid and practicable to use.

### Normality and Multicollinearity

The requirement that the data be regularly distributed is the most crucial presumption while processing data for the structural equation model. By examining the findings of the Lisrel output of skewness and kurtosis above 0.05, one may make sure that the data is normally distributed. While the existence of a correlation value between latent variables and other latent variables above 0.9 is what is considered to have symptoms of multicollinearity. The lack of values above 0.90 in the results of the correlation between latent variables and other latent variables indicates that multicollinearity is not a problem with the latent variable data.

**Goodness of Fit**

The table below displays the outcomes of the subsequent model fit test.

GOF	RESULT	CRITERIA	EVALUATION
RMR	0.04	$< .05$	GF
RMSEA	0.07	$\leq .08$	GF
GFI	0.89	$\geq .90$	MF
NNFI	0.94	$\geq .90$	GF
NFI	0.94	$\geq .90$	GF
AGFI	0.85	$\geq .90$	MF
RFI	0.92	$\geq .90$	GF
IFI	0.95	$\geq .90$	GF
CFI	0.95	$\geq .90$	GF
Chi-Square ( $\chi^2$ ) / df	707,64/205 = 3.45	$< 5$	GF
AIC	794.05	The independence value (10934.13) is closer to the saturated value (552.00).	GF
CAIC	1156.81	The independence value (11051.64) is closer to the saturated value (1962.15).	GF

Table 3. Goodness of Fit (GOF)

Note : GF=Good Fit; MF= Marginal Fit

The results from the table above indicate that the model fits the data well. This indicates a strong fit and viability of the study model involving manifest variables, exogenous latent variables, and endogenous latent variables.

According to Browne and Cudeck, (1993), a good fit is one with a root mean square residual (RMR) of less than .04, a Root Mean Square Error of Approximation (RMSEA) of less than .069, and a marginal fit is one with a GFI of less than .88. Total size Absolute fit is effective and comfortable.

Incremental Fit measures are: Non-Normed Fit Index (NNFI) = .97 is good fit; Normed Fit Index (NFI) = .94 is good fit; Adjusted Goodness of Fit Index (AGFI) = .84 is marginal fit; Relative

Fit Index (RFI) = .92 is a good fit; Incremental Fit Index (IFI) = .98 is a good fit; Comparative Fit Index (CFI) = .98 is a good fit. Overall the Incremental Fit is a good size and fit.

Furthermore, the Parsimonious Fit measure is: Chi-Square ( $\chi^2$ ) / df = 3.45 below 5 is a good fit. This result is still lower than 5, which is the cut-off model fit suggested by Wheaton, (1977) and slightly higher than suggested by Carmines and Mc Iver, (1981), namely 2; Model AIC = 794.05 close to Saturated AIC = 552.00 is a good fit; The CAIC = 1156.81 model whose value is below the Saturated CAIC = 1962.15 is a good fit. Overall the Parsimonious Fit is a good size and fit.

Furthermore, the results of the test for direct influence and indirect influence can be seen in the equation model and table 4 below.

### Structural Equations

$PBC = 0.37*POS + 0.24*CAP + 0.19*ATW + 0.14*RAS + 0.10*OPP - 0.094*PRES$ , Errorvar.= 0.45,  $R^2 = 0.55$

(0.055)	(0.076)	(0.065)	(0.070)	(0.049)	(0.046)	(0.069)
6.78	3.09	2.90	2.02	2.11	-2.06	6.54

$WBSI = 0.15*PBC + 0.66*RAS + 0.23*OPP - 0.15*PRES$ , Errorvar.= 0.28 ,  $R^2 = 0.72$

(0.055)	(0.062)	(0.045)	(0.041)	(0.047)
2.69	10.71	5.13	-3.69	6.02

VARIABLE	PBC	WBSI
Perceived Organizational Support (POS)	0.37***	
Capability (CAP)	0.24***	
Attitude Toward Whistleblowing (ATW)	0.19***	
Rationalization (RAS)	0.14**	0.66***
Opportunity (OPP)	0.1**	0.23***
Pressure (PRES)	-0.09**	-0.15***
Perceived Behavioral Control (PBC)		0.15***
POS=>PBC=>WBSI		0.06**
CAP=>PBC=>WBSI		0.03**
ATW=>PBC=>WBSI		0.03**
RAS=>PBC=>WBSI		0.02*
OPP=>PBC=>WBSI		0.02*
PRES=>PBC=>WBSI		-0.01*

\*\*\*) 0.001 (< 1%)

\*\* ) 0.05 (< 5%)

\*) 0.10 (< 10%)

Table 4. Influence Direct &amp; Indirect Between Latent Variables

From the table above, the direct influence of the Perceived Organizational Support (POS) variable on Perceived Behavioral Control (PBC) = 0.37 is significantly positive. The direct effect of the Capability variable (CAP) on Perceived Behavioral Control (PBC) = 0.24 is significantly positive. The direct effect of the Rationalization (RAS) variable on Perceived Behavioral Control (PBC) = 0.14 is significantly positive. The direct effect of the Opportunity variable (OPP) on Perceived Behavioral Control (PBC) = 0.1 is significantly positive. The direct effect of the Pressure variable (PRES) on Perceived Behavioral Control (PBC) = -0.09 is significantly negative.

The direct effect of the Rationalization (RAS) variable on Whistleblowing System Intention (WBSI) = 0.66 is significantly positive. The direct effect of the Opportunity variable (OPP) on Whistleblowing System Intention (WBSI) = 0.23 is significantly positive. The direct effect of the Pressure variable (PRES) on Whistleblowing System Intention (WBSI) = -0.15 is significantly negative. The direct effect of the Perceived Behavioral Control (PBC) variable on Whistleblowing System Intention (WBSI) = 0.15 is significantly positive.

The indirect effect of the Perceived Organizational Support (POS) variable on Whistleblowing System Intention (WBSI) through Perceived Behavioral Control (PBC) = 0.06 is significantly positive. The indirect effect of the Capability variable (CAP) on Whistleblowing System Intention (WBSI) through Perceived Behavioral Control (PBC) = 0.03 is significantly positive. Furthermore, the indirect effect of the Attitude Toward Whistleblowing (ATW) variable on Whistleblowing System Intention (WBSI) through Perceived Behavioral Control (PBC) = 0.03 is significantly positive.

The indirect effect of the Rationalization (RAS) variable on Whistleblowing System Intention (WBSI) through Perceived Behavioral Control (PBC) = 0.02 is significantly positive. The indirect effect of the Opportunity variable (OPP) on Whistleblowing System Intention (WBSI) through Perceived Behavioral Control (PBC) = 0.02 is significantly positive. The indirect effect of the Pressure variable (PRES) on Whistleblowing System Intention (WBSI) through Perceived Behavioral Control (PBC) = -0.01 is significantly negative.

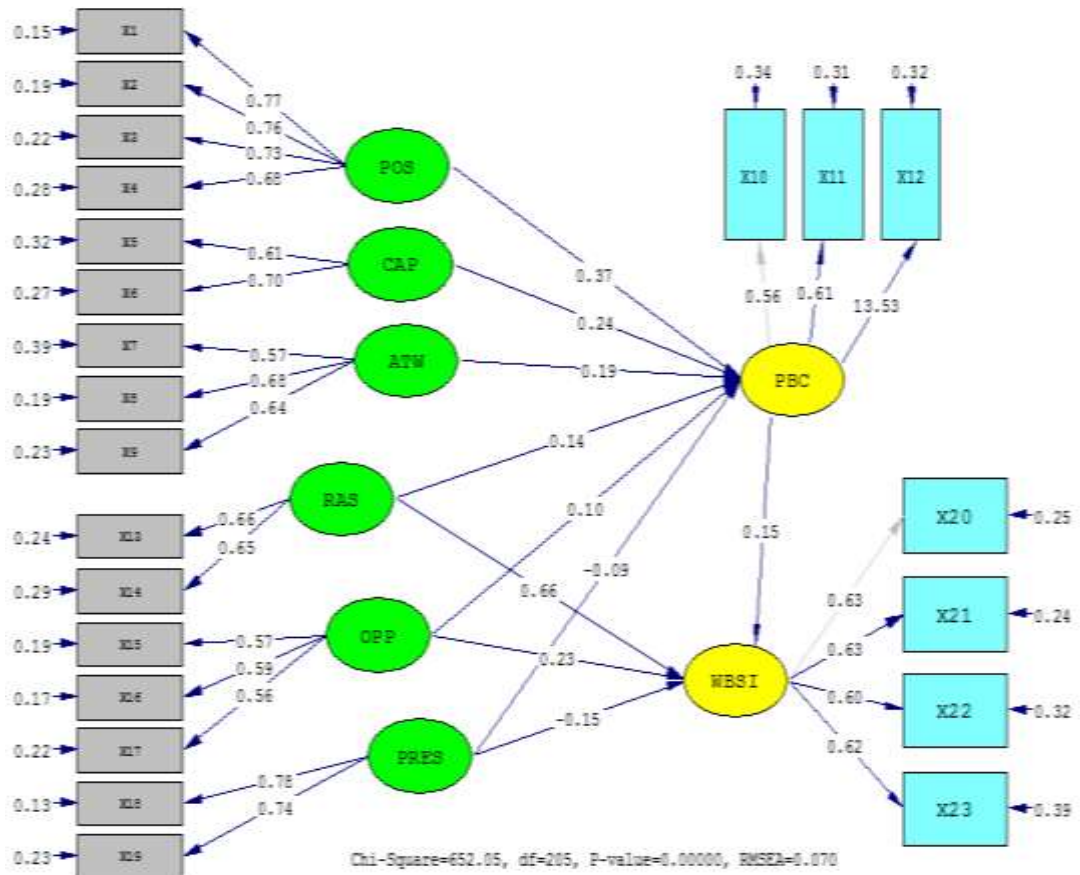


Figure 1. The Full Model in SEM

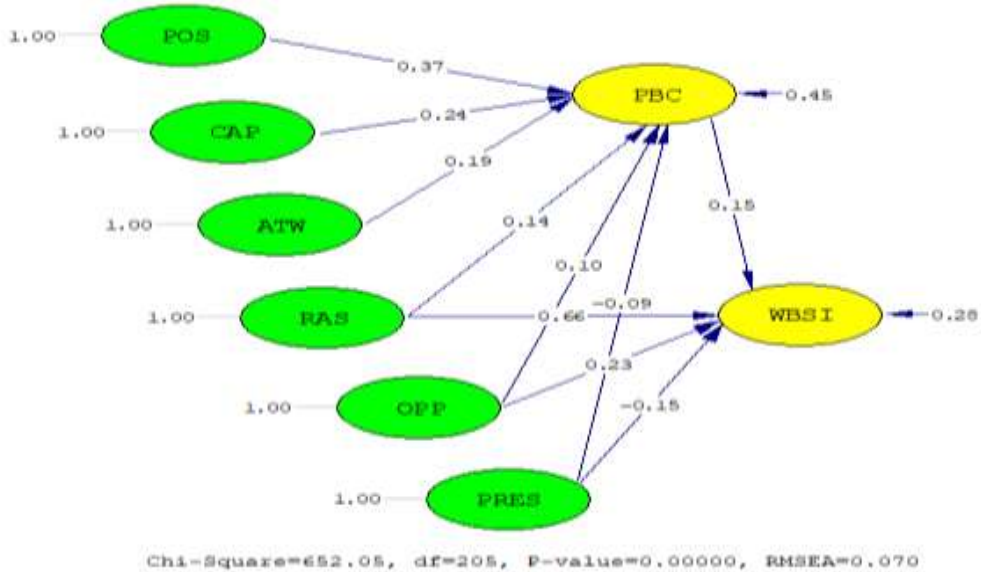


Figure 2. The Structural Equation Model

Information:

Perceived Organizational Support (POS)

Capability (CAP)

Attitude Toward Whistleblowing (ATW)

Rationalization (RAS)

Opportunity (OPP)

Pressure (PRESS)

Perceived Behavioral Control (PBC)

Whistleblowing System Intention (WBSI)

This research uses the fraud theory from Wolfe and Hermanson, (2004) with the Whistleblowing System which is collaborated with the fraud triangle theory (Cressey, 1953), so that it becomes unified and new for use by auditors working in the DKI Jakarta Provincial Government.

## Discussion

The test results of the latent variable Perceived Behavioral Control (PBC) which is influenced by Perceived Organizational Support (POS) is positively significant, Capability (CAP) is positively significant (Wolfe and Hermanson, 2004), and the Attitude Toward Whistleblowing (ATW) variable is positively significant. This condition shows that the behavioral control felt by the reporter, that superiors tend to hinder reporting or ignore and ignore it, reporting that leads to retaliation or counterattacks in the form of transfers for the reporter from the workplace, and the reporter tends to be made to lose his reputation. Apart from that, whistleblowers tend to be ineffective in ending budget irregularities and the organization does not give appreciation for reporting corruption cases, while superiors do not want chaos to arise in the office, a feeling of

suspicion arises among fellow auditors. If the reporter of corruption assumes that this can have a positive impact on all employees, the goals and values of the General Principles of Good Government, show concern and appreciation for employees and create justice and prosperity for all employees, then a report related to corruption or budget irregularities will be made, so that the leadership will take a firm decision to investigate thoroughly or allow and protect the perpetrators of corruption.

Furthermore, the Perceived Behavioral Control (PBC) variable, which is influenced by several other exogenous latent variables, such as the Rationalization (RAS) variable is significantly positive, the Opportunity (OPP) variable is significantly positive. Meanwhile, the Pressure variable (PRESS) has a significant negative effect on the Perceived Behavioral Control (PBC) variable. This condition shows that the behavioral control perceived by the auditor is a rational aspect and opportunity and pressure are the main elements in a person's self-control according to (Cressey, 1953; Wolfe and Hermanson, 2004), so that they can act rationally and in the right time, as well as the impact bad things in the form of noisy office atmosphere and restless souls are not felt or can be minimized to maintain a conducive office atmosphere. Meanwhile, the aspect of low pressure by colleagues or the work environment on a person's self-control felt by an auditor has a good impact, so that an auditor can optimally control himself.

Furthermore, the Whistleblowing System Intention (WBSI) variable is an auditor's intention to report cases of corruption or irregularities that occur, influenced by several main indicators, such as reporting to top management, using the correct reporting procedure channels, or even tending to let the case happen and reporting the corruption case or deviation by using pseudonyms or not using real identities. Whistleblowing System Intention (WBSI) is influenced by the endogenous latent variable Perceived Behavioral Control (PBC) which is significantly positive, the Rationalization variable (RAS) is significantly positive, the Opportunity variable (OPP) is significantly positive. Meanwhile, the Pressure variable (PRESS) is significantly negative (Cressey, 1953; Wolfe and Hermanson, 2004). This condition shows that the intention of a person who wants to report corruption cases that occur in his office is influenced by the existence of parties who obstruct the reporting of corruption cases committed by his employees or ignore them and even protect them, which leads to retaliation or transfers and loss of reputation, and is considered ineffective in ending budget irregularities, and the organization has not given appreciation to someone who complains about corrupt behavior and knows there is a risk of being dismissed from the organization or expelled from office, as well as a sense of worry or fear of retaliation or backlash against him and the risk of loss of reputation (Cressey, 1953; Wolfe and Hermanson, 2004). Apart from that, the opportunity to complain about corruption cases is also influenced by the motive to gain financial gain or improve one's image. Apart from that, there are also concerns that officials will prevent reporting cases of corruption or irregularities, ignore them or even protect perpetrators of corruption or irregularities. Difficulties like this are faced in the reporting process, so they tend to be ineffective in ending their mistakes and there is the potential for resistance from the perpetrators of corruption against the reporter and his superiors, and incidents like this often occur.

## Conclusion

From the description of the background to the research objectives and the discussion above, it is proven that the theory test of the Whistleblowing System Intention variable is directly influenced and has a significant impact by the Perceived Behavioral Control, Rational, Opportunity and Pressure variables, as well as the mediation variable. The general principles of good and clean

government are that it is efficient, effective, transparent, open, fair, free from corrupt behavior and budget irregularities and responsible, so that services, empowerment and development carried out by the government can be carried out according to the objectives and the benefits for the wider community can be felt.

### **Acknowledgment**

We would like to thank all auditors or other government supervisors who have contributed answers to the questionnaire we provided.

### **Conflict of Interest**

There is no conflict of interest.

### **Data Availability Statement**

Our research data was taken from respondents who provided answers to the questionnaire given. All co-authors had complete access to the data supporting the manuscript. Collection and handling of respondent data complied with local ethical guidelines regarding the collection and storage of data involving human subjects. Data of all respondents was anonymized after data collection.

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### **Research Funding**

No funding was received for this research.

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