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WORD COUNT

6220 Words

CHARACTER COUNT

34515 Characters

PAGE COUNT

8 Pages

FILE SIZE

415.7KB

SUBMISSION DATE

Oct 24, 2023 7:31 AM GMT+7

REPORT DATE

Oct 24, 2023 7:32 AM GMT+7

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The Driven Factor of Whistlelower's Intention Using Whistleblowing Systems

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Abstract— Fraud cases which have become a global issue mostly arise due to fraud by key personnel within the organization, and fraud cases are open due to the role of internal whistleblowers. Higher education is believed to be the guardian of the truth, but there is a lack of a system to channel the truth within. Therefore, it is needed to develop whistleblowing system. However even if there is such a system, the reluctance of a person to use the system is still a problem. Having said that, this research focused on the driven factor of Whistleblower's Intention. The research data is processed by regression analytic method to find the relation among six factors that drive the intention of the whistleblower to use the system. The research found that locus of control, legal protection and perceived seriousness of violation have positive effect on whistleblower's intention to use whistleblowing systems.

Keywords— legal protection, locus of control, perceived seriousness of violation, regression analytic, whistleblower, whistleblowing system

I. INTRODUCTION

Currently, many large companies are experiencing bankruptcy caused by manipulation and fraud carried out by internal companies within an organization. Various types of fraud occur, one of which is job fraud being the biggest and most common threat (ACFE, 2018). Fraud in the workplace is usually perpetrated by employees, directors or employees of the organization itself, which can be regarded as an insider attack. Therefore, the role of the individual who can trust is required in organizations to protect their assets and resources (ACFE, 2018 ; Mustafida, 2020).

Global issues related to fraud cases are mostly carried out by key personnel in organizations. Internal reporters play a role in opening these fraud cases. For example, accounting fraud cases at Enron and WorldCom (3).

The current condition of fraud cases continues to increase from year to year, and this also occurs in this also happens in universities. Prevention of fraud in institutions can work well if there is a commitment from the leadership to create transparency in the violations they face and encounter. Apart from that, leaders are able to create legal protection for employees who are willing to become whistleblowers. Enforcement of whistleblowing is also a guarantee for employees to uphold honesty, integrity and transparency.

The emergence of whistleblowing actions is motivated by the presence of four elements, namely (1). There are people who do the reporting (whistleblower), (2). There are complaints about the occurrence of violations or actions that are not in accordance with ethics, (3). There are other parties who receive complaints or reports, (4) there is a reporting mechanism (4). There are two types of whistleblowing, namely internal and external whistle blowing. Internal

whistleblowing occurs when a person or several employees know about fraud committed by other employees or the head of their department and they reports the fraud to a higher level of corporate leadership. The main motivation for this whistleblowing is the motivation to uphold morals to prevent company losses. While external Whistleblowing is reporting from outside parties, because they feel disadvantaged by companies/organizations that become partners or collaborate with the community (5).

Types of whistleblowers can be justice collaborators or those who are not involved in irregularities but are aware of irregularities. From an ethical perspective, a person is obliged to disclose cases of corruption that they know about because corruption is very detrimental to society. Deontological theory views an action as good because the action is carried out based on a person's obligations. A person's obligations in this case can be in the form of obligations to the organization where he works and obligations to society (6). Several cases in Indonesia include cases of alleged bullying by several students against students with special needs, criminalization of academics who speak out against corruption and academic freedom, campus bribery in admitting new students.

There are two dimensions of organizational justice, fairness in the process (procedural justice) and fairness in the result (distributive justice). Procedural justice is related to compensation budgeting process mechanism while distributive justice is a level which considered it normal for an individual to receive compensation from the organization (6).

The novelty of this research is that the initiation of a whistleblowing system in higher education is examined from various factors that influence the desire to become a whistleblower, both students, education staff and lecturers.

II. LITERATURE REVIEW

A. Planned Behavior Theory

The supporting theory of intention and behavior is Theory of Planned Behavior (TPB) which was developed by (Ajzen, 1991; Fishbein, M. & Ajzen, 1975). TPB explains that individual behavior arises because of the individual's intention to behave, and individual intention is caused by several internal factors, and external to the individual. The Theory of Planned Behavior (TPB) was originally the Theory of Reasoned Action in 1980 to predict an individual's intention to engage in a behavior at a certain time and place. This theory is intended to explain all behaviors in which people can exercise self-control. The key component of this model is behavioral intention; Behavioral intention is influenced by attitudes about the likelihood that the behavior will have the

desired outcome and subjective evaluation of the risks and benefits of that outcome.

B. Ethical Climate Theory

(Victor & Cullen, 1988) defined the ethical climate as “the prevailing perceptions of distinctive organizational practices and procedures that have ethical content”. Organizational culture and organizational climate are both learned over time through socialization processes and symbolic interaction among members of a social system (10). Ethical climate can be implemented in whistleblowing research, and Moore & Moore (2014) finding that suggesting that organizational members have different reactions to different types of wrongdoings. The principal climate adhered to by the internal auditors was shown to be more outstanding than egoism and benevolence climate within the internal auditing environment.

In higher education, administrators are managers in the organizations. Therefore, the decisions they make directly impact the perception of the existing ethical climate. Administrators should work to build an ethical climate of benevolence focusing on teamwork, social responsibility, and concern for the greater good. According to this research those efforts may lead to more committed employees. Administrators may also find that when their employees are more committed operational objectives are easier to achieve due to higher productivity, increased creativity, lower turnover, and decreased deviant workplace behaviors (11)

C. Hypothesis development

Locus of control

Locus of control is an individual's belief about the outcome of an action depending on what they do. Locus of control there are two aspects, namely internal and external locus of control. Internal locus of control refers to the individual's self-confidence about the ability to control one's own destiny. Individuals with an internal locus of control believe that events. What happens in his life, both success and failure, is determined by his own abilities and efforts, while an external locus of control believes that success or failure in life is determined by parties/condition outside a person. (12). In relation to whistleblower actions, individuals with an internal locus of control will report when they encounter various violations, or even receive unethical behavior and rule violations. Individuals with an internal locus of control can control what happens around them (Hardi et al., 2020 ; Joneta, 2016). Based on this explanation, the hypothesis is formulated as follows:

H1: Internal locus of control has a positive effect on whistleblowing intentions.

Organization environment

Humans are social creatures. They socialize and cooperate with each other to survive. On many occasions, humans expect recompense for their actions towards other people. Reciprocity is suggested to influence the tendency of individual employees to act in the best interest of the organization, and thereby explain whistleblowing behavior among employees in the workplace (15). Ceva & Bocchiola (2020) found that in organizations that provide support for employees to act true, employees tend to engage in internal whistleblowing. Organizational support embracing employees to disclose violations that occur can be realized in an organizational culture that encourages employees to

behave ethically and does not tolerate violations (Alleyne et al, 2013). Based on this explanation, the hypothesis is formulated as follows:

H2: organization environment has a positive effect on whistleblowing intentions.(18)

Legal protection

Law is created to integrate and regulate and coordinate interests' society, protection of the interests of certain parties is possible by providing restrictions or trying to provide special treatment of various interests of other parties (18). Whistleblower protection is an integral part of promoting transparency, promoting integrity, and detect violations. Previous cases show that corruption, fraud, and errors, as well as health and safety violations, are much more likely to occur in closed organizations (19). The results (Ikbal, 2017) show that when the treatment is given to the experimental model by providing guaranteed protection for the complainant, there appears to be a significant effect on the strong intention of the individual whistleblowing. Shonhadji (2022) states that whistleblowing is susceptible to risks and ethical dilemmas in practice. Based on this explanation, the hypothesis is formulated as follows: H3: legal protection has a positive effect on whistleblowing intentions.(18)

Internal control

(22) define the definition of whistleblowing in the literature as “disclosure by members of an organization about illegal, immoral, or illegitimate practices under the control of their organization. The COSO internal controls framework is used as a basis for designing internal controls by those small public or private companies and nonprofit organizations that choose to adopt an internal control focus. The COSO framework established five. Interrelated components related to these controls: control environment, risk assessment, control activities, information and communication, and monitoring activities (23). The nonprofit sector may suffer financially from inconsistency in regulations and police surrounding internal control implementation. In nonprofit organizations, perception of control activities and monitoring activities significantly mediates the relationship between organization type and whistleblowing intentions. (24). Based on this explanation, the hypothesis is formulated as follows: H4: Internal control has a positive effect on whistleblowing intentions.

Perception of Expense of Violation

The intention to become a whistleblower is also based on considerations of the impact that will be received. one of them is the possibility of losses that will be borne by individuals such as revenge and unfair treatment within the organization. These losses are often referred to as reporting costs. When individuals have high reporting cost beliefs, they will tend to discourage taking whistleblowing actions. Sanctions or punishments received can be a factor to discourage whistleblowing (25). (26) state that perceived reporting costs are an important factor that drives the intention to do whistleblowing. According to (27) employees' views of sanctions from members of the organization can reduce interest in doing whistleblowing. Sanctions or punishments received can be a factor for not doing

whistleblowing (25). Based on this explanation, the hypothesis is formulated as follows:

H5: Perceptions of reporting costs have a negative effect on the whistleblowing intention.

Perception of the Seriousness of the Offence

(28) states that the perception of the seriousness of a violation is one of the moral intensity models. Perceptions about the seriousness of violations can be defined as perceptions about the possible effects of a violation, both financially and non-financially. (29) found evidence that the level of seriousness influences the intention to carry out whistleblowing. (Prasetyo et al., 2017.) found that the variable level of seriousness of the violation had a positive effect on the desire to become a whistleblower. This means that the more serious the impact of the violation, the higher one's intention to do whistleblowing. Organizations will be affected by greater losses from more serious violations than from less serious violations. Based on this explanation, the researcher proposes a hypothesis:

H6: the perception of the seriousness of the violation has a positive effect on the intention to take action.

Gender

Gender is a variable that expresses biological categories, so that it is a human trait that is related to culture and is often considered to be a determinant of a causal relationship in the workplace because of the power that distinguishes humans, so that it has an important role in the socialization process. (31) asserts that gender is a difference in behavior between men and women apart from biological structure, most of it is formed through social and cultural processes. Men and women may have different views on whistleblowing. Some researchers argue that men are more willing to do whistleblowing (26). Men tend to be described as individuals who are rational, strong, assertive, and protected, with the potential to become whistleblowers (32), (33) stated that there are differences in whistleblowing intentions between men and women. (34) states that there is an influence of gender on whistleblowing intentions. Women are also more likely to be whistleblower, while (26) state that men tend to be whistleblower. Women's sensitivity is higher than men for unethical actions (35) shows that men are more willing to report fraud. On the basis of the various empirical supports above, the following hypotheses were developed:

H7: Men tend to intend to be whistleblowing.

Position in the Organization

Structural positions in higher education led to teaching responsibilities, as well as positions in student organizations. Students who have positions in student organizations will get soft skills experience which will be a provision for their later lives. When individuals in the organization have a high position, they will feel they have a commitment and responsibility to the organization. This sense of responsibility and commitment has an impact on positive reactions in the organization, wanting to have good performance, thereby increasing the responsibility to declare whistleblowing within the organization (27). Differences in individual managerial status within the organization are expected to influence individual perceptions of the Influence of the Seriousness of Violations and Whistleblowing Intentions (29). This is in line

with research conducted by (36) that managers who higher level, have positive perceptions about whistleblowing and are more likely to do whistleblowing for various violations.

H8: Individuals with a position in the organization will be more likely to become a whistleblower.

III. RESEARCH METHOD

A. Population and Sample

The population in this study were all students, lecturers and staff of the Faculty of Economics and Business and law faculties at tertiary institutions who are domiciled in Semarang City, Central Java. The sample in this study were 253 respondents from 14 universities in Semarang. In this research, the possibility of bias that will occur is in sampling. To prevent this, sampling can be done using a random sampling method in a certain way. With this random method, the sample that can be selected is the entire sample in the population. The research data is primary data obtained by distributing closed questionnaires to respondents using the Google Form model. Quantitative data analysis with SPSS multiple regression test. Complete testing includes data validity testing, data reliability testing, classic assumption testing, model fit testing, coefficient of determination, and hypothesis testing. The multiple regression formula can be written as follows:

$$WB = a + b_1LOC + b_2OE + b_3LP + b_4IC + b_5POs + b_6PSV + b_7gender + b_8position + e.$$

B. Data analysis

The questions posed in this study relate to respondents' perceptions of demographic values, organizational values, individual values, and legal protection that encourage the academic community to intend to become whistleblowers. The Pearson and Cronbach Alpha product-moment correlation tests were used to test validity and reliability. Data analysis used a linear regression model to determine the effect of the independent variables on the dependent variable. The classic assumption tests used are multicollinearity, heteroscedasticity, and normality tests. Normality test using Kolmogorov Smirnov. The multicollinearity test was carried out to test whether there is a correlation between the independent variables in the regression model ((37). Multicollinearity between independent variables was tested with $VIF < 10$, while the heteroscedasticity test was intended to check whether the test on the regression model had a difference in the value of variance from one observation to another.

IV. RESULT AND DISCUSSION

A. Validity and reliability test

testing the validity of the research instrument used to assess each questionnaire item can measure the variable by correlating the score of each variable in the respondent's answer with the total score of each variable, then the results of the correlation are compared with the critical value at a significant level of 0.05. If the score is higher than the table value, then the questionnaire items are declared valid. The reliability test is used to see the consistency of the questionnaire measurement results from the same respondent on different occasions, whose main idea is the extent to which

a measurement is reliable. Table 1 shows the results of testing the validity and reliability. All research items are valid and reliable.

Table 1. Validity and reliability

variable	Number of item	N	T count range	T table	Conclusion of validity	Cronbach alpha value	Conclusion of reliability
WB	12	253	0.258 – 0.783	0.138	valid	0.878	reliable
LOC	5	253	0.744-0.892	0.138	Valid	0.767	reliable
OE	9	253	0.869 – 0.892	0.138	valid	0.891	reliable
LP	11	253	0.764 – 0.807	0.138	valid	0.797	reliable
IC	11	253	0.582-0.816	0.138	Valid	0,941	reliable
POS	3	253	0.669-0.718	0.138	valid	0.914	reliable
PSV	4	253	0.844-0.851	0.138	Valid	0.880	reliable

B. DESCRIPTIVE STATISTIC

Table 2. Descriptive statistics

Variable	Theoretic range	Actual range	Rata-Rata (Mean)	range			category
				low	medium	high	
WB	12 – 60	12 – 50	38.81	12- 28	28.1 - 44	44,1 - 60	medium
LOC	5 – 25	5 – 25	20.64	5 – 11.67	11.68 – 18.33	18,34- 25	high
OE	10 – 50	10 – 45	33.28	10 – 23.33	23.34 – 36.67	36,68 - 50	medium
LP	11 – 55	11 - 55	43.83	11- 25.67	25.68 – 40.33	40,34- 55	high
IC	11 - 55	11 - 55	44.03	11- 25.67	25.68 – 40.33	40,34- 55	high
POS	3 – 15	3 – 15	12.59	3- 7	7.01 - 11	11,01 - 15	high
PSV	4 – 20	4 – 20	15,55	4 – 9.33	9.34 – 14.67	14,68 - 20	high

Based on table 2, Whistleblowing intention has an average value of 38.81 which is in the medium range, meaning that the intention to become a whistleblower is for academics who are medium, sometimes they are hesitant to report but in urgent and urgently needed conditions they can become whistleblowing.

Locus of control has an average value of 20.64 which is in the high range, meaning that academics have high enough self-control, they feel able to control their behaviour and attitudes in all conditions. organizational environment has an average value of 33.28. This shows that the academic community as respondents to this study feel that the organizational environment is not always favourable for becoming a whistleblower.

Legal protection has an average value of 43.48 which is in the high range, this shows that people feel the protection provided by the campus and legal protection from various regulations made by universities, able to make them calm and feel comfortable and safe. Internal control has an average value of 44.03 which is in the high range, meaning that the academic community feels that the university's internal control system where they work and study is in very good condition, able to control activities that may violate the code of ethics, both for students, lecturers and education staff.

The cost of violations (POS) has an average value of 12.59, this average value is in the high range, meaning that the academic community feels that the risk of being threatened if they report violations is very high.

The seriousness of the violation has an average value 15.55, this value is in the high range, meaning that the academic community feels that the seriousness of the violation that occurred at the institution is high, there are many findings that are considered as major violations which will have a negative impact on the institution.

Table 3. Descriptive Frequency

	gender	Percentage	Position	percentage
0	Female	78%	No position	79%
1	male	22%	Have position	21%
		100%		100%

Based on table 3, the proportion of male respondents is 22% and female respondents are higher, namely 78%. Respondents who have positions in the organization are 21% while those who do not have positions are 79%.

Table 4

Respondents Based on the Type of Institution

Universities of respondent	number	percentage
Public universities	98	0,387
Private universities	146	0,577
Public economics college	4	0,016
Private economics college	5	0,020
	253	1,000

Based on table 4, the majority of respondents in this study came from private universities, 146 or 57.7%, then state universities 98 or 38.7% and the rest were economics colleges.

Classic assumption

1. Normality

Table 4 Test of Normality

	Kolmogorov smirnov ^a			Shapiro_Wilk		
	statistic	df	Significance	statistic	df	Significance
Unstandardized Residual	0.054	253	0.74	0.986	253	0.012

A good regression model is to have normally distributed residuals. The normality test is a test to see whether the residual values are normally distributed. The normality test is carried out by testing the residual value of the regression model. Based on table 4, it is known that the significance value of the Kolmogorov Smirnov test is 0.074. This value is above the value of 0.05, so these results indicate that the data used in this study is normally distributed.

2. Multicollinearity

Table 5. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.792 ^a	.627	.615	3.68463	2.129

- a. predictors: (constant), PSV, Gender, Position, IC, LOC, LP, OE, POS
- b. dependent variable: WB

The multicollinearity test is used to determine whether there is a high correlation between the independent variables in the regression model. if there is a high correlation between the independent variables, the relationship between the

independent variables and the dependent variable is disturbed. Based on the table 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 multicollinearity.

3. Heteroscedasticity

Table 6. Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	significance
	B	Std. Error	Beta		
1					
(constant)	0.859	1.270		0.676	0.500
Gender	0.118	0.360	0.022	0.329	0.742
Position	-0.225	0.361	-0.041	-0.623	0.534
LOC	0.072	0.068	0.091	1.057	0.292
LP	0.042	0.035	0.111	1.211	0.227
OE	-0.026	0.036	-0.066	-0.712	0.477
IC	0.008	0.033	0.023	0.232	0.817
POS	-0.113	0.111	-0.109	-1.020	0.309
PSV	0.041	0.072	0.052	0.562	0.575

b. Dependent Variable: ABS_RES

Based on table 6, we can see that the results of the heteroscedasticity test with the abs residual dependent variable and the independent variables LOC, OE, LP, gender and organizational position. P value or the significance of all variables greater than 0.05, so the conclusion is no symptoms heteroscedasticity in the regression model.

C. ANALISIS DATA

Model regression Test

Table 7. F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5566.329	8	695.791	51.250	.000 ^b
	Residual	3312.667	244	13.577		
	Total	8878.996	252			

- a. Predictors: (constant), PSV, Gender, Position, IC, LOC, LP, OE, POS
 b. Dependent variable: WB

Based on table 7, it is known that the F test value is 51.250 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.

Table 8. model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.792 ^a	.627	.615	3.68463	2.129

- a. Predictors: (constant), PSV, Gender, Position, IC, LOC, LP, OE, POS
 b. Dependent variable: WB

Table 8 describes the goodness of fit in the regression model which is used to find out how well the model is able to produce estimates that match the true value. The goodness of fit measurement uses the adjusted R2 value. Based on Table 8, the adjusted R2 value shows a value of 0.615, meaning that 61.5% of variations in whistleblowing actions can be explained by variations in the independent variables, while the remaining 38.5% of the variation in the value of the dependent variable is determined by other variables.

Table 9. Test of Hypothesis

Model	Unstandardized Coefficients		Standardized Coefficients	t	significance
	B	Std. Error	Beta		
1					
(constant)	2.478	2.077		1.193	0.234
LOC	0.427	0.111	0.205	3.852	0.000
OE	-0.027	0.060	-0.026	-0.451	0.653
LP	0.253	0.057	0.251	4.408	0.000
IC	0.052	0.054	0.060	0.963	0.337
POS	0.164	0.182	0.060	0.905	0.367
PSV	0.828	0.118	0.399	6.996	0.000
Gender	0.023	0.588	0.002	0.039	0.969
Position	0.491	0.590	0.033	0.832	0.406

a. Dependent Variable: WB

The results of testing the hypothesis can be seen in table 9 which describes various factors that influence whistleblowing intention. Locus of control has a beta value 0.427 with significance value 0.000, its mean that locus of control have a positive impact on higher education. This reporting action can maintain the value of integrity and commitment as well as good institutional governance. These results are consistent with (Surya et all, 2021). Favasuli (2012) states that locus of control is a source of belief that a person has that he can control the events that occur in his life by accepting responsibility or not for his actions.

Legal protection has a t-test value of 0.042 with a significant value of 0.000. It can be concluded that legal protection has a positive effect on the intention to become a whistleblower. Legal protection for whistleblowers is needed to foster a sense of security and be able to objectively submit reports of violations they encounter. To create an adequate protection system, special training is needed to teach workers' rights and internal and external protection programs are also provided for managers to jointly learn about skills, behaviors, and obligations to provide legal protection. (OECD, 2016).

Organizational environment (OE) has a beta of -0.026 with a significance value of 0.477. This shows that the organizational environment has no effect on whistleblowing intentions. (40) stated that decision-making indolence and organizational indifference affect employees because they feel unappreciated by their work organization. This condition will affect employee behavior and lead to low levels of employee commitment and trust in the organization. Companies must put in place a strong code of ethics and ethics program to support fair treatment of employees who report concerns internally and maintain integrity (41).

Based on table 9, it is known that the internal control system variable has a t test value of 0.052 with a significance value of 0.337, meaning that the internal control system variable has no effect on the intention to do whistleblowing. This research is consistent with (Rahayu, 2015) and (Nawawi and Salin, 2016) who found the internal control system had no effect on the intention to become a whistleblower. The internal control system is a control tool for management to ensure that policies are implemented properly, and operational activities run effectively and efficiently. However, if it is associated with the intention to become a whistleblower. management cannot guarantee that employees will disclose the violations they encounter. this is because the intention to become a whistleblower really depends on everyone.

Based on table 9, it is known that perceptions of reporting costs have a t test of 0.164 with a significance value of 0.367, meaning that reporting costs do not affect the intention to do whistleblowing. Rejection of the hypothesis can be explained

that there are doubts faced by the academic community to report if they find any violations. The act of reporting itself can bring positive things but can also bring negative things. It will be positive if this report itself has a clear resolution and the root cause of the problem can be solved. However, it could be negative if this problem then spreads to the point that the reporting parties received threats and felt insecure. Sanctions or punishments received can be a factor in carrying out whistleblowing ((25). (Gupta & Chaudhary (2017) state that perceived reporting costs are an important factor that drives the intention to do whistleblowing.

Based on table 9, the variable seriousness of the violation has a t test value of 4.828 with a significance value of 0.000, meaning that the H₆ hypothesis is accepted, the variable seriousness of the violation has a positive effect on the intention to commit whistleblowing. The seriousness level of fraud has a significant effect on the intention to commit whistleblowing, which can be caused by the academic community having the perception that all types of fraud that occur are relatively serious types of fraud and result in substantial losses for the organization. The seriousness of the violation can be defined as the effect that may result from the existence of a violation, both in terms of financial and non-financial measures. the results of this study are relevant to (29), who found evidence that the level of seriousness has a positive effect on the intention to carry out whistleblowing. Based on table 9, the gender variable has a t test value of 0.023 with a significance value of 0.969, meaning that gender has no effect on the intention to do whistleblowing. Hamid et al (2015) emphasized that gender is a difference in behavior between men and women apart from biological structure, most of it is formed through social and cultural processes. Gender in social science is defined as a pattern of relations between men and women based on their respective social characteristics. The results of this study are inconsistent with previous studies conducted by (26) and (32) which show that men tend to have more whistleblowing intentions. but in line with research by (28), (27), (44) and (35).

Based on table 9, the variable position of the academic community in the organization has a t test value of 0.491 with a significance value of 0.406, meaning that position in the organization does not affect the intention to do whistleblowing. Officials or non-officials in tertiary institutions have the same opportunity to testify about the violations they encounter. The results of this study are in line with research conducted by (27) and (45). Regardless of the position status held by everyone, they will have whistleblowing intentions when they see a violation. They feel safe to report violations even though they do not have a position in the agency.

V. CONCLUSION AND RECOMMENDATION

A. Conclusion

Based on the results of the analysis and discussion, it can be concluded that the results of this study are:

Internal locus of control affects the intention to do whistleblowing. This research is consistent with (Surya et al, 2021) and Favasuli (2012). Legal protection has a positive effect on whistleblowing intentions, these results is supported by (19). Seriousness of the violation has a positive effect on whistleblowing intentions. This result is consistent with (28) who stated that the Seriousness of the Violation is similar to one of the moral intensity models), these results also support planned behavior theory. While the other 5 variables (organizational environment, internal control, reporting costs, gender and position in the organization) show no effect on whistleblowing intentions.

The results of this research also provide implications for university leaders and university founders so that in the process of designing their whistleblowing system they should consider legal protection for whistleblowers, thereby creating a sense of security for those reporting acts of fraud on campus. Apart from that, it also upholds organizational values to maintain integrity and take action against perpetrators of fraud without discrimination.

B. research limitations

The research sample is not balanced in number between types of universities and business schools, this can cause generalizations that some aspects are not clear enough.

C. Recommendation

It is necessary to add other relevant variables, including personal costs, attitudes towards fraud, opportunity to commit fraud and rationalization of fraud. The results of this study only reflect the condition of university lecturers in Semarang. To explore further research samples, you can add the area of the respondents so that the numbers are more representative.

ACKNOWLEDGMENT

This research received funding from a competition grant organized by the Ministry of Education, Culture, Research and Technology of the Republic of Indonesia. We are grateful for the funds given to us for developing whistleblowing software at universities in Semarang, Central Java and give funding for the publication of the results of this research.

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