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## **The Effect of Organizational Commitment and Personal Costs on Intention to do Whistleblowing (Study at Department of Education in Jambi Province)**

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### **Abstract**

This research was conducted to examine the causes or factors that influence a person's intention to do whistleblowing. This study aims to determine whether Organizational Commitment and Personal Cost affect the intention to do whistleblowing at the Jambi Province Education Office. The data used is primary data obtained through questionnaires distributed to employees who work at the Jambi Province Education Office and the research sample is 268 employees who work at the Jambi Provincial Education Office with a sampling technique using saturated sampling method. Methods of data analysis using multiple linear regression analysis using the SPSS program.

**Keywords:** Organizational Commitment, Personal Cost, Whistleblowing Intention

### **Introduction**

Acts of fraud or cheating are unlawful acts committed by individuals both inside and outside the organization with the intention of obtaining personal gain BPKP (2002). Along with the development of an increasingly complex economy, the practice of committing fraud in various forms is also developing. The rise of fraud that has been uncovered in recent years both in the private sector and in the government sector has received serious attention from the public, especially in the public sector in Indonesia, the most sensitive typology of fraud and receiving a lot of attention from the public is corruption.

Fraud is an intentional act (or inaction) with the intention of obtaining an advantage unlawfully, either for oneself or for an institution, by using deception or false advice or hiding the truth or other means unethically, which is believed and relied on by others. Seizing the

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rights of other people or institutions using any of the methods described above is also fraud.

According to 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 eradicate practices that are contrary to Good Corporate Governance is through the whistleblowing system mechanism (Yunawati, 2019). The Whistleblowing System is the most effective solution for disclosing fraud. According to the Survey of the Association of Certified Fraud Examiners (ACFE) in 2019, it shows that the whistleblowing system method is a fraud prevention tool that is widely considered to be very effective as an anti-fraud control with an ACFE percentage of 22.6% (Association of Certified Fraud Examiners Indonesia, 2019). The issue of whistleblowing has received global attention in recent times.

Whistleblower participation in the effectiveness of the whistleblowing system is needed because this system will be useless if no one uses it to report fraudulent acts that have occurred. Sweeney (2008) argues that the disclosure of most cases of fraud in the government and private sectors is due to the presence of employees who are able to disclose the fraud. This statement is in line with the Report to The Nation which is published by the Association of Certified Fraud Examiners (ACFE) every two years which always places advice in the top ranking of sources of disclosure of fraud.

According to Sulistomo (2011) in Yunawati (2019), there have been quite a number of names registered as whistleblowers which led to the emergence of this whistleblowing system, some of which are Cynthia Cooper in the Worldcom company case, Sherron Watkins in the Enron case in the company case, and Susno Duadji in the Mafia practices in the judiciary in Indonesia have raised concerns about fraudulent acts. Tuanakotta (2010) in Naomi (2015), also describes several whistleblower cases, such as Agus Condro in the BI bribery case, Endin Wahyudin in the bribery case involving three Supreme Court justices, and Yohanes Waworuntu in the Legal Entity Administration System bribery case. Public companies that already have and implement a whistleblower system are PT. Telkom, Pertamina, United Tractors and the Astra Group. Technical implementation of the whistleblower system at PT.

According to Kaswan (2017) organizational commitment is a measure of the willingness of employees to remain with the company in the future. Commitment often reflects an employee's belief in the mission and goals of the organization, the willingness to try to get the job done and the desire to continue working there. Research conducted by Bagustianto & Nurkholis (2012) with the results of his research namely organizational commitment has no significant effect on the intention to do whistleblowing. While research conducted by Hartono (2021) which states that organizational commitment has a positive and significant effect on the tendency to do whistleblowing.

Personal Cost is an employee's view of the risk of retaliation/vengeance and sanctions from members of the organization, which can reduce an employee's intention to report errors/fraud (Sartika & Mulyani, 2020). State Civil Apparatus (ASN) who witness fraud in their work environment does not mean they will report it. Research conducted by (Usman et al., 2021) obtained the results of data analysis which showed that personal costs had a positive effect on the intention to do whistleblowing. While research conducted by (Prayogi & Suprajitno, 2020), the results of data analysis show that personal costs do not affect the intention to do whistleblowing.

Previous research on whistleblowing has been carried out and there are no results that are consistent with previous research. Based on the background, research gaps, and the phenomena described above, this study aims to determine whether organizational commitment and personal costs affect whistleblowing.

## **Literature Review**

### ***Theory of Planned Behavior***

*The theory of planned behavior* a theory put forward by Ajzen (1991) to explain this relationship between attitudes and behaviors that emerge as solutions that fail to predict attitudes in predicting actions directly. *The theory of planned behavior* (TPB) is a tool that can be used to predict individual behavior when the individual does not fully have full control over his own will (Mahyarni, 2013). The individual has constraints or constraints so that his behavior cannot be arbitrary. The use of the theory of planned behavior (TPB) is widely used in the world of economics and psychology (Syafudin et al., 2021).

Ajzen (1991) expressed the view that behavior control is a very important determinant of intention when a person has had previous experience regarding the behavior to be shown, namely behavior that is foreign or new to someone. Behavioral controls provide low predictive control for behavioral intentions in the theory of planned behavior models. Whistleblowing action is a behavior planned by the whistleblower. Whistleblowing actions depend on the intention of the whistleblower or whistleblower whether to decide to do whistleblowing or not. TPB is one of the theories that supports whistleblowing. This theory is a good theory for measuring perceptions of individual attitudes towards whistleblowing actions.

### ***Prosocial Organizational Behavior Theory***

*Prosocial organizational behavior theory* as behavior/actions carried out by members of an organization against individuals, groups, or organizations aimed at improving the welfare of the individual, group, or organization (Brief & Motowidlo, 1986). According to (Dozier & Miceli, 1985) prosocial behavior is positive social behavior intended to provide benefits to others. Prosocial behavior is not the same as altruism, prosocial actors can also have the intention to benefit themselves. Whistleblowing action can also be associated with prosocial organizational behavior theory. Whistleblowing action is a form of prosocial action by members of an organization to convey directions, procedures or policies that they think may be unethical, illegal or disastrous for the long-term goals of the organization to individuals or other bodies who have a position to take corrective action. Prosocial organizational behavior theory emphasizes that an employee's whistleblowing action shows a form of the employee's commitment to protecting his organization from threats of things that are unethical or illegal. (Abdullah & Hasma, 2018)

### **Organizational Commitment**

(Mowday et al., 1979) defines organizational commitment as the relative strength of individual identification and involvement in a particular organization which can be characterized by three related factors, namely: strong belief and acceptance of organizational goals and values, willingness to exert effort enough on behalf of the organization. And a strong desire to maintain membership in the organization (loyalty). Employees who are committed to

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the organization will show positive attitudes and behavior towards their organization. Employees who have high organizational commitment will have a high sense of belonging to their organization so they will not hesitate to do whistleblowing because they believe this action will protect their organization from destruction.

### ***Personal Cost***

*Personal Cost* retaliation from perpetrators of violations to reporters of violations in an organization. The risk of retaliation can come from management, superiors or colleagues (Bagustianto & Nurkholis, 2012). The risk of retaliation can be in the form of rejection from co-workers, transfer to another department, refusal to increase salary, unfair performance appraisal and even the most extreme is termination of employment. Perceived personal costs are influenced by the characteristics of the fraud reporter. An individual who has a strong position to report fraud will assume that personal costs are not a problem if he wants to report fraud that has occurred (Hooks., et al 1994) in (Indriani et al., 2019).

### ***Whistleblowing***

*Whistleblowing* is reporting by active or inactive members of the organization to parties inside and outside the organization regarding violations, illegal or immoral activities. Elias (2008) says that Whistleblowing is an action that is expected to reduce fraudulent activity. Whistleblowing itself is reporting by an organization (currently or previously) about unlawful, immoral and unlawful practices by individuals or organizations that can lead to action. carried out by employees or organizational leaders against other leaders or institutions that can take action against such violations. Meanwhile, someone who makes a report is called a whistleblower. *Whistleblower* are employees of the organization itself (internal parties), but do not rule out the possibility of reporting from external sources (customers, suppliers, community). The reporter will provide evidence, information or clear evidence that the reported violation occurred, so that it can be traced or followed up (KNKG, 2008) Irregularities can be reported through reporting forms or channels within the organization (internal), or from outside the organization (external).

### **Research methods**

This research is a quantitative research. This study aims to analyze and determine the effect of organizational commitment and personal costs on whistleblowing. The population in this study were all ASN and PTT employees within the Jambi Provincial Education Office. The sample is part of a set of characteristics possessed by the population used for research. The sampling technique in this study was non-probability sampling using a saturated sampling technique, namely the sample is the entire population taken. This research uses primary data, namely questionnaires or a number of questions that will be distributed to respondents. Based on the questionnaires distributed directly, 186 questionnaires were returned and were eligible for testing.

**Findings**

**Descriptive Statistical Test Results**

<b>Descriptive statistics</b>					
	N	Minimum	Maximum	Method	std. Deviation
Organizational Commitment	186	3,33	7.00	5.5125	,76846
Personal cost	186	1.00	7.00	5.2366	,89295
Whistleblowing	186	2.00	7.00	5.0559	,85658
N valid (by list)	186				

*Source: Processed primary data, 2023*

The table shows that the organizational commitment variable (X1) gets a minimum result of 3.33 and a maximum of 7.00 with an average of 5.5125 and a standard deviation of 0.76846. The personal cost variable (X2) gets a minimum of 1.00 and a maximum of 7.00 with an average of 5.2366 and a standard deviation of 0.89295. While the whistleblowing variable (Y) gets a minimum result of 2.00 and a maximum of 7.00, with an average of 5.0559 and a standard deviation of 0.85658.

**Multicollinearity Test Results**

coefficients		
Model	<i>Collinearity statistics</i>	
	tolerance	VIF
X1	.989	1012
X2	.989	1012

*Source: Processed primary data, 2023*

The tolerance value is close to 1 and the variance inflation factor (VIF) value for each variable is 1.012, which is indicated by the tolerance value for the organizational commitment variable of 0.989 and the VIF value of 1.012. Then for the personal cost variable with a tolerance value of 0.989 and a VIF value of 1.012. Thus it can be concluded that the regression equation model does not have multicollinearity problems and can be used in this study.

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**Normality Test Results**

One Sample Kolmogorov-Smirnov Test		
		Nonstandard residue
N		186
Normal Parameters, b	Method	,0000000
	std. Deviation	3,99069349
The Most Extreme Difference	absolute	040
	Positive	.036
	Negative	-.040
Statistic test		040
asymp. Sig. (2-tails)		,200c,d
A. Normal test distribution.		
B. Calculated from the data.		
C. Lilliefors Significance Correction.		
D. This is the lower bound of true significance.		

*Source: Processed primary data, 2023*

The results of the Kolmogorov-Sminorv statistical test show that the data is normally distributed. This can be seen from the probability value of 0.200 which is greater than 0.05. So it can be concluded that this research model meets the classic assumption test of normality.

**Results of Multiple Linear Regression Analysis**

coefficients						
Model		Nonstandard coefficients		Standard Coefficient	Q	Sig.
		B	std. Error	Betas		
1	(Constant)	11,677	2,618		4,461	,000
	Organizational Commitment	,223	,064	,240	3,471	,001
	Personal Cost	,237	.066	,247	3,572	,000
A. Dependent Variable: Whistleblowing						

*Source: Processed primary data, 2023*

$$Y = 11.677 + 0.223 KO + 0.237 PC + e$$

The regression equation can be described as follows:

1. A constant of 11.677 means that Organizational Commitment (X1) and Personal Cost (X2) are 0 (zero), then whistleblowing will be constant at 11.677.

2. The regression coefficient for the variable nature of Organizational Commitment (X1) is 0.223 meaning that every time there is an addition of 1 (because it is positive) from Organizational Commitment, the value of Y (whistleblowing) will always increase by 0.223 + 11.677 assuming the personal cost variable is 0.
3. The regression coefficient of the Personal Cost variable (X2) is 0.237, meaning that every time there is an addition of 1 (because it is positive) Personal Cost, the value of Y (whistleblowing) will always increase by 0.237.

**Test Results for the Coefficient of Determination (R<sup>2</sup>)**

**Summary models**

Model	R	R square	Customized R Square	std. Estimation Error
1	, 363	, 132	, 122	4,012

a. Predictors: (Constant), Personal Cost, Organizational Commitment

*Source: Processed primary data, 2023*

The Adjusted R Box is 0.122 or 12.2%. This shows that the influence of independent variables (organizational commitment and personal costs) on the dependent variable (whistleblowing) of 12.2%, 87.8%, is influenced or explained by other variables such as ethical environment (Putra, 2018) machiavallien traits (Syafudin et al., 2021) professional commitment (Badrulhuda et al., 2021) giving reward (Usman & Rura, 2021)

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The significant value obtained is 0.000 <0.05, then Ho is rejected and Ha is accepted. It can be concluded that organizational commitment and personal costs have an effect on whistleblowing. The results of the determination test show an R squared value of 0.122, which means that 12.2% intention to do whistleblowing can be explained by organizational commitment and personal costs. while the remaining 87.8% is explained by other variables outside the model.

The results of the study show that organizational commitment and personal costs have a positive and significant effect on the intention to do whistleblowing, meaning that these results explain that organizational commitment and personal costs have an equally important effect on taking whistleblowing actions. . Employee commitment to the organization is the willingness of employees to identify themselves and participate in the organization with the desire to remain in the organization, believe in and accept the values of the organization's goals, and are willing to work as much as possible for the benefit. and organizational goals. Organizational commitment has a positive effect on whistleblowing.

This result is in line with the results of research conducted by Kristiyani & Kusumawati (2021) Marliza (2018) which shows that there is a positive effect between organizational commitment and personal cost on the intention to do whistleblowing. while this research is not in line with the research of Sartika & Mulyani (2020) and Hariyani et al (2019) which shows that there is no effect of Organizational Commitment and Personal Cost on Whistleblowing

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Intention.

### **The Effect between Organizational Commitments to Intention to Do Whistleblowing**

The significance value obtained was 0.001 ( $<0.05$ ) and the regression coefficient value was obtained which showed a result of 0.223, then  $H_0$  was rejected and  $H_a$  was accepted. It can be concluded that organizational commitment has an effect on whistleblowing.

The results of this study indicate that organizational commitment influences the intention to do whistleblowing through indicators of employee willingness, employee loyalty to the organization, and employee pride in the organization. Organizational commitment shows the loyalty that individuals have towards their organizations and shows how members of the organization can contribute to creating organizational success (Hanna and Firnanti, 2013:). The higher the employee's organizational commitment, the higher the employee's interest in taking whistle-blowing action if fraud occurs within the organization.

The results of this study are in line with the research of Bagustianto & Nurkholis (2012), Kristiyani et al, (2021), Marliza, (2016) which states that organizational commitment has a positive and significant effect on the tendency to do whistleblowing. The results of this study are not in line with the results of research by Sartika et al (2020), whose research results show that organizational commitment does not have a significant effect on intention to do whistleblowing.

### **The Effect of Personal Cost on the intention to do whistleblowing**

The significance value obtained was 0.000 ( $<0.05$ ) and the regression coefficient value was obtained which showed a result of 0.237, then  $H_0$  was rejected and  $H_a$  was accepted. It can be concluded that personal costs have an effect on whistleblowing.

The results of this study indicate that personal costs have a positive effect on the intention to do whistleblowing. Actions through indicators of workplace exclusion, job transfers and job transfers, deferrals, inappropriate performance appraisals, and dismissal. Personal Cost is retaliation from perpetrators of violations to reporters of violations within an organization. The risk of retaliation can come from management, superiors or colleagues (Bagustianto and Nurkholis, 2015). The risk of retaliation can be in the form of rejection from co-workers, transfer to another department, refusal to increase salary, unfair performance appraisal and even the most extreme is termination of employment. Perceived personal costs are influenced by the characteristics of fraud reporters.

The results of this study are in line with research conducted by Usman .,et al (2021), Kristiyani., et al (2021), Muslim.,et al (2022) obtained the results of data analysis showing that personal costs have a positive effect on the intention to do whistleblowing. However, the results of this study are not in line with research conducted by Prayogi & Suprajitno (2020), Hariyani (2019), Pramugalih.,et al (2020) who concluded that personal costs do not affect the intention to do whistleblowing.

## **Conclusion**

This study aims to determine the effect of Organizational Commitment and Personal Cost on the intention to do whistleblowing. Respondents in this study were 268 respondents who

worked as ASN and PTT at the Jambi Provincial Education Office. Based on the data that has been collected with a total of 186 questionnaires returned and based on the results of research that has been done by researchers, the researchers conclude that the results of this study are:

1. Organizational Commitment and Personal Cost have a positive and significant effect on the intention to do whistleblowing or the first hypothesis is accepted. The results of this test illustrate that there are several indicators of organizational commitment and personal costs for conducting whistleblowing
2. Organizational Commitment influences the intention to do whistleblowing or the second hypothesis is accepted. The results of this test illustrate that the higher the employee's commitment to the organization, the higher the employee's intention to do whistleblowing.
3. *Personal Costs* influence the intention to do whistleblowing or the third hypothesis is accepted. The results of this test illustrate that personal costs do not always have a negative impact on the reporter. In this study it appears that the higher the personal cost, the higher the employee's intention to do whistleblowing.

### **Research Limitations**

1. The low adjusted R<sup>2</sup> value of 12.2% intention to do whistleblowing can be explained by organizational commitment and personal costs while the other 87.8% is determined by other factors not examined in this study.
2. This study did not pay attention to the time the questionnaire was distributed so that the questionnaires returned were not optimal
3. This study does not specifically define whistleblowing interest in certain channels and forms of whistleblowing, so the generalization of the regression model of this study is limited to the general definition of whistleblowing.

### **Suggestion**

1. In this study, it produced a low Adjusted R square with a yield of 12.2% which indicates that there are many other factors that influence whistleblowing. , moreover whistleblowing is one step to reduce the level of corruption.
2. Future researchers are expected to pay attention to the time of research. Research time is expected not to be carried out during rush hours or when other employees are out of the room. So that the return rate of the questionnaire can be higher and get more accurate results.
3. For future researchers to design research on whistleblowing intentions that focus on certain channels and forms of whistleblowing. Such as the intention to carry out internal or external whistleblowing and whistleblowing with anonymous or non-anonymous methods.

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