

The Effect of Whistle-blower Protection and Personal Cost Towards Whistleblowing Intentions

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Abstract: The purpose of this study is to examine and analyse the influence of whistle-blower and personal cost protection against whistleblowing intentions on government apparatus. This research uses quantitative method with questionnaire technique and deductive approach. This study was analysed using partial least squares (PLS) approach with the help of SmartPLS 3.0 program. Population and sample of research are employees of vertical institution of Ministry of Finance in region of Regency of Pamekasan and Regency of Sumenep. The results of this study indicate that protection whistle-blower and personal cost have significant influence to whistleblowing intentions on government apparatus.

Keywords: Whistleblower Protection, Personal Cost and Whistleblowing Intentions.

Introduction

The news related to corruption cases in Indonesia can be said never to recede. The news became a "hard slap" for the government as the President and his staff are intensively promoting Indonesia as one of the investment destinations and working to improve the investment climate in Indonesia. The level of corruption data released by Transparency International states that the score of Corruption Perception Index (CPI) of Indonesia in 2016 increased 1 point from the previous year to 37 and ranked 90th out of 176 countries. Caiden (1988) in his book "Toward a General Theory of Official Corruption" mentions the most common forms of corruption in office are embezzlement, fraud and theft. Research and findings by Indonesian Corruption Watch (2016) reveal that the actor who is often named as a suspect in corruption cases in Indonesia is ASN with 47 percent. To prevent this, it takes seriousness and consistency of government to control, supervision and prevention of corruption. In addition, the active role and community awareness to conduct whistleblowing is considered effective in preventing and exposing corruption.

Miceli and Near (1996) explains that whistle-blowing enables rapid prevention and identification of corruption, thereby enhancing efficiency and avoiding negative organizational image. Whistle-blowing will not happen without the role of a whistleblower. According Susmanschi (2012), whistle-blower is someone who tells certain parties about alleged dishonesty, illegal activities or errors that occur in an organization. To accommodate this require a system / pathway reporting (whistleblowing system) so as to increase one's intentions to conduct whistleblowing action. Given the whistleblowing system is effective enough to detect fraud, today almost most government agencies apply it with various approaches. One of the government agencies that pioneered the application of whistleblowing was the Ministry of Finance through the Ministry of Finance's Wise application. Wise report data during 2011 - 2015 has increased significantly but still far below the number of findings from external monitoring units such as BPK and BPKP. This suggests that the presence of Wise in the Ministry of Finance has not been effective.

According to observations and experiments of researchers, the effectiveness of Wise in the Ministry of Finance due to protection against whistleblower has not been optimal so that it can distort the interest in doing whistleblowing. This research also con-firms the influence of personal cost to whistleblowing intentions of employees. Several previous stud-ies related to the above variables were done by Graham (1986), Miceli, et al. (1991), Arnold and Ponemon (1991), Magnus and Viswesvaran (2005) and Alleyne (2010) show that personal cost shows a significant negative result. In contrast to the research Winardi (2013) and Bagustianto (2014) who conduct research on civil servants in Indonesia with the result of personal cost does not affect the intention of doing whistleblowing. Another study by Hassink, et al. (2007), Banos (2011), Vandenabeele and Kjeldsen (2011), Gökçe (2013), Cho and Song (2015) and Kuswanto (2016) stated that whistleblower protection has a significant positive effect on whistleblowing intentions. In contrast to Brennan and Kelly's (2007) study of auditors in Ireland who found that whistleblower protection did not affect whistleblowing intentions.

Based on this, the research is important and interesting because the previous research related to the above variables shows inconsistent results so that the first research gap. The existence of whistleblower protection variables, based on the literature many developed qualitatively while this research uses a quantitative approach so that the second research gap. Population and sample of research is employee of vertical institution of Ministry of Finance in Madura region where as long as the search of literature has not found similar research so that become third gap in this research. The selection of research sites on one island in this case Madura Island is also unique and interesting because the majority of similar research takes place in one agency only so that it becomes the fourth research gap.

Literature Review

Prosocial Behavior Theory

Prosocial behavior according to Staub (1978) cited Dozier and Miceli (1985) is a social behavior that aims to provide benefits to others. Prosocial actors can also be intended to provide benefits for themselves and certain groups. As Brief and Motowidlo (1986) describe prosocial organizational behavior as a behavior performed by members of an organization against individuals, groups and organizations aimed at improving the well-being of individuals, groups and organizations concerned.

Brief and Motowidlo (1986) explains that proso-cial behavior in an organization is described in 13 forms, among others: (1) assisting colleagues with work affairs, (2) helping co-workers with personal affairs, (3) showing leniency in employment decisions, (4) provide services or products to consumers in an organically consistent manner, (5) provide services or products to consumers in an organically inconsistent manner; (6) assist consumers with per-sonal issues not related to the service or product of the organization;) adhere to organizational values, policies and regulations, (8) suggest procedural, administrative, or organizational improvements, (9) lead to incorrect orders, procedures or policies; (10) put extra effort in the workplace; (11) volunteering for additional duties, (12) being loyal to the organi-zation despite difficulties and (13) representing the organization well for outsiders.

Brief and Motowidlo (1986) explain that proso-cial behavioral theories are grouped into individual antecedents and contextual antecedents. Individual antecedents are aspects derived from individual perpetrators of prosocial actions such as the ability of individuals to internalize the standards of justice, individual responsibility to the social environment, moral reasoning and feelings of empathy towards others. While the antecedent contextual is an aspect of organizational context and work environment such as norm factor, group cohesiveness, role model,

leadership style, organizational climate, pressure, organizational commitment, and other matters that can affect mood, feeling of satisfaction or dissatisfaction.

Whistleblowing

Whistleblowing can be viewed as an internal control mechanism within the organization as it helps in highlighting and preventing fraud as suggested by Miceli, et al. (1991) and Hooks, et al. (1994). The literature also reveals that whistleblowing can solve organizational problems according to Brief and Motowidlo (1986) and various stakeholders can take advantage of such actions so that fraud within the organization can be stopped. Whistleblower is sometimes regarded as a hero and prosocial. However, whistleblowers are also labeled as unlucky employees.

Near and Miceli (1995), Camerer (1996), Jubb (1999) and Uys (2006) indicate that a whistleblower's fear of retaliation forces him to seek external channels (not internal) to report the fraud he knows. The term whistleblowing in Indonesia is identified with the behavior of a person who reports acts that indicate a criminal act of corruption in the organization where the work has access to adequate information on the indications of corruption. In fact, whistleblowing not only reports corruption, but also other scandals that violate the law and cause harm to the community.

Whistleblower Protection

Ratley (2012) explains that providing support to whistleblowers can be said to be the most important aspect of whistleblowing programs, and by providing support to whistleblowers can increase the number of people willing to become whistleblowers. Even Gökçe (2013) mentions preference to be a high whistleblower when there is a guarantee against its work.

In order to minimize the risks of whistleblowers, the Government of Indonesia has Law No. 13/2006 on the Protection of Witnesses and Victims, which states that the witness is entitled to the protection of his personal, family and property, and is free from threats relating to testimony that would, medium, or has been given. In addition, the witness was given the right to receive temporary living expenses until the end of the protection period. The protection is carried out by the Witness and Victim Protection Agency.

According to Semendawai et al. (2011), whistleblower protection systems include physical protection against whistleblowers and non-physical. Physical protection, for example, is associated with placing whistleblowers in a safe place, identity changes, including protection of the whistleblower family. Through physical protection it is expected that whistleblowers can be avoided from acts of revenge, intimidation, or other threats. Non-physical protection, involving whistleblower protection from the risk of dismissal from the place of employment, criminalized, psychological counseling, and effective communication with the agency handling reports to ensure progress of the report handling. Protection systems are also associated with rewarding or rewarding whistleblowers.

Support to whistleblowers at the Ministry of Finance is regulated in Regulation of PMK No. 103 / PMK.09 / 2010 on Procedures of Management and Follow-up Reporting at the Ministry of Finance. Subsequently followed up by issuing technical guidelines for implementation through the Decree of KMK No. 149 / KMK.09 / 2011 on Prudential and Whistleblowing Procedures and Procedures for Reporting and Publication of the Implementation of Whistleblowing Management in the Ministry of Finance. The reporting party shall be entitled to protection in the form of the following: protection from administrative threats such as impairment of DP3, downgrading of office and other career barriers, mutation / transfer of reporters or reporters in the event of physical threat to the complainant, legal assistance in accordance with applicable

provisions in the Ministry of Finance, assistance request for protection to the Police of the Republic of Indonesia, assistance for protection request to LPSK.

In Indonesia, based on Law no. 13/2006 on the Protection of Witnesses and Victims, the institution that has the authority to protect witnesses and victims is LPSK. But this law does not mention explicitly the definition of whistleblowers and does not explicitly mention that this law also protects whistleblowers.

Tuanakotta (2010) explains that the United States has implemented the Sarbanes Oxley Act 2002 (SOX) that regulates whistleblowing, whistleblower, and its protection specifically against fraud threats. SOX regulates in Section 302 that the Audit Committee is obliged to establish procedures that enable employees of publicly traded companies to convey secretly questionable or suspicious accounts or auditing matters. In addition, in Section 806 it is stipulated that the company, its officers, employees, contractors, subcontractors or agents are prohibited from dismissing, demoting, threatening, or discriminating reporting witnesses. With this regulation, every state or private entity wishes the detection of fraud or corruption through a whistleblowing system that is more effective and safer for the complainant.

The Effect of Personal Cost to Whistleblowing Intentions

The concept of contextual antecedents on the theory of prosocial behavior that sees the occurrence of a behavior from the side of the organization and the work environment in which norms, group cohesiveness, role models, organizational climate, organizational stress and commitment can affect mood, sense of satisfaction or individual discontent may also affect one's intention to take prosocial action in this research is whistleblowing. Earlier research by some researchers used the concept to prove the influence of personal cost on individual intentions of doing whistleblowing.

Graham's (1986) study proposes the personal cost variable to describe the influence of the organization's environment on the grounds that the individual's perception of the retaliation risk of members in the organization may affect a person's intentions to conduct whistleblowing. Another study by Arnold and Ponemon (1991) examines the possibility of internal auditors to perform whistleblowing measures, with personal cost results negatively affecting the possibility of auditors performing whistleblowing. This is strongly influenced by the possibility of retaliation by their organization and work. Schultz, et al. (1993) developed Graham's research and found a negative relationship between personal cost and intent to conduct whistleblowing. These results are in line with Hooks, et al. (1994) who found that someone who thought they had a low personal cost was more daring to do whistleblowing. Another study by Magnus and Viswesvaran (2005) suggests that the threat of retaliation is negatively correlated with an interest in whistleblowing action. The study was reinforced by Alleyne (2010) who found a negative relationship between personal cost with the intention to perform whistleblowing actions on internal auditors.

In the Ministry of Finance environment, the threat of retaliation is a serious concern followed up by Regulation of PMK No. 103 / PMK.09 / 2010 on Management Procedures and Follow Up Reporting At the Ministry of Finance. Subsequently followed up by issuing technical guidelines for implementation through the Decree of KMK No. 149 / KMK.09 / 2011 on Prudential and Whistleblowing Procedures and Procedures for Reporting and Publication of the Implementation of Whistleblowing Management in the Ministry of Finance. In the regulation one of them regulates the protection of whistleblowers from employment administrative retaliation measures. It is undeniable, however, that existing regulations are less able to accommodate the wishes of employees reporting the fraud they know.

Empirically, the concept of personal cost has been shown to have a relationship to the intentions of individuals performing behavior in this case whistleblowing. Based on this, the hypothesis in this study are:

H1: Personal Cost affects the Whistleblowing Intentions

The Effect of Whistleblower Protection to Whistleblowing Intentions

The concept of whistleblower protection in Indonesia is regulated in Law No.13 of 2006 on Protection of Witnesses and Victims and subsequently followed by Supreme Court Circular number 4 of 2011 on Treatment of Whistleblowers and Justice Collaborators, . The Circular Letter of the Supreme Court was issued based on Article 10 of Law No.13 of 2006 on Protection of Witnesses and Victims. The form of protection and rewards granted to whistleblowers in the form of reports reported whistleblowers, the handling of reported cases of whistleblowers should take precedence over the cases reported by the reported party. However, the regulation is not sufficient to protect whistleblowers against retaliation from those who feel disadvantaged by such actions.

A whistleblower-related study was conducted by Brennan and Kelly (2007) in Ireland who analyzed the impact of legal and regulatory protection against the possibility of conducting whistleblowing whereby the auditor's results would still be either whistleblowing or there was no protection against whistleblowers. They also said they were not afraid of retaliation. Another study by Hassink, et al. (2007) analyzes the content of whistleblowing policies and business codes of ethics in Europe and the result that protection against whistleblowers is asserted by ensuring that retaliation will not occur, prohibit it or make it punishable. Banisar (2010) examines significant legal impediments to whistleblowing measures in many countries. The law is often misused by the aggrieved parties to retaliate and punish whistleblowers. The research of Vandenaabeele and Kjeldsen (2011) found that whistleblower protection has a strong positive effect on whistleblowing in the case of discovery of dishonest behavior of its superiors. Furthermore, Gökçe (2013) states that the possibility of reporting violations depends on their guarantee of employment. The study was reinforced by Taiwo (2015) which examined the whistleblowing impact on the performance of organizations in the public sector in a quantitative manner which found a significant relationship between protection of whistleblower and the intention of conducting whistleblowing to improve public sector performance.

Whistleblowers play a major role in uncovering corrupt practices of public institutions, governments and private companies. In the Ministry of Finance, the role of whistleblower proven to suppress and reveal the fraud that has been happening. Therefore, whistleblower protection is important to maintain the motivation of employees in reporting or uncovering the fraud they know. However, in reality, the protection against whistleblowers that have been applied to the Ministry of Finance through various regulations is perceived as insufficient and is considered not able to protect the employee's interest in reporting fraud. This is certainly a major obstacle in supporting and succeeding whistleblowing system that has been established by the Ministry of Finance.

Empirically, the concept of protection whistleblower has been shown to have a relationship to the intentions of individuals doing whistleblowing. Based on this, the hypothesis in this study are:

H2: Protection Whistleblower affects the Whistleblowing Intentions

Methods

Variables

The measurement of whistleblowing intentions (Y) in this study used case scenarios that were adapted to the conditions common to the Ministry of Finance's vertical agencies. The whistleblowing intentions variable will be measured using the likert scale where the measurement model of the whistleblowing intention follows the

Alleyne research questionnaire model (2010), Sulistomo and Prastiwi (2011) and Furqorina (2016). The indicators of whistleblowing intentions developed in this study include: intentions to conduct whistleblowing, motivation to try whistleblowing, plan / desire to take whistleblowing action and attempt to conduct whistleblowing.

The measurement of personal cost (X1) using the questionnaire model in the form of a case scenario that has been used by Schultz, et al. (1993), Alleyne (2010) and Furqorina (2016). According to Gundlach, et al. (2008), the approach of using a more appropriate and effective case scenario to obtain data in whistleblowing research. The case scenario is modified in accordance with conditions in the Ministry of Finance's vertical agency. Respondents were asked to confirm each indicator by answering questions / statements using a likert scale. The personal cost indicators developed in this study include: concerns about environmental stresses when conducting whistleblowing, fear of retaliation from colleagues if doing whistleblowing, fears of post-whistleblowing threats, uncomfortable feelings after whistleblowing and the assumption that their reports will not be acted upon.

Measurement of protection whistleblower using a questionnaire model in the form of scenario cases that have been used by Kuswanto (2016). The whistleblower protection indicators developed in this study include: whistleblowing systems are required to establish a system of secrecy, protection against retaliation, protection against physical threats, legal aid from agencies and legal aid from law enforcement.

Population and Sample

The population of respondents in this study are the employees at the vertical institutions of the Ministry of Finance in the District of Pamekasan and Sumenep regency with the number of 75 people. These agencies include: KPKNL Pamekasan, KPPN Pamekasan, KP2KP Sumenep and KPPBC Kalianget.

The sample selection is done by using probability sampling method with simple random sampling technique using random number table which will randomly select the respondent in each agency. The type of data in this study used subject data obtained through questionnaires. The data sources used are primary data obtained directly from original and secondary data obtained from literature, previous research, news from various print and electronic media and regular reports of agencies. The data required in this study was obtained by using the instrument in the form of questionnaires and direct interviews to the intended respondents.

Technique of Analysis

Data analysis was performed to provide a description of research variables including protection whistleblower (PW) and personal cost (PC) against whistleblowing intentions (WI). In addition, this analysis is also used to assess the level of respondents' answers to each of the variables contained in the research questionnaire. The analysis is done by describing each research variable from the respondent's answer to the questions in the questionnaire which viewed from the minimum, maximum, mean, mode, total (sum), and standard deviation of the samples examined.

The method of analysis used in this study is multiple linear regression model with the following equation:

- $Y' = a + b_1X_1 + b_2X_2 + \varepsilon$
- Information :
- Y' = Dependent variable (WI)
- a = Constant coefficients
- b = regression coefficient
- X = Independent Variable (PC and PW)
- ε = Variable interference (Error)

Test performed to analyze data that is by using approach of Partial Least Squares (PLS) which is type of Structural Equation Modeling (SEM) based on variance. PLS program used in this research is SmartPLS 3.0 software to explain the presence or absence of relationship between latent variables, as well as analyzing constructs that are formed. Some steps taken in testing the model using PLS, among others: testing outer model (measurement model), inner model testing, and hypothesis testing.

Findings

Outer Model Testing

Outer model testing (measurement model) is used to measure how valid and reliable all indicators can reflect the measured constructs. According to Ghazali and Latan (2015), there are several criteria for measuring outer models, which include: convergent validity and discriminant validity. The value of convergent validity is seen from the value of loading factor in latent variables which include: personal cost and whistleblower protection and whistleblowing intentions with the indicators. The expected loading factor value is above 0.7 (it is said to be valid), but in this research the value of the loading factor is still acceptable above 0.6 and can be said to be valid because according to Ghazali and Latan (2015) loading 0.5 to 0.6 is still acceptable.

Based on the test by first dumping (dropping) some indicators that the loading factor value below 0.6; indicating that all constructor indicators meet the value of convergent validity marked with loading value > 0.6 and AVE value > 0.5, so it can be concluded all data is valid and have convergent validity. Discriminant validity test results are also achieved because the square root value of AVE on each construct is greater than 0.5; besides that the square root value of AVE (0,734; 0,744 and 0,710) is bigger than correlation of each construct, and cross-load value above 0,7 for each variable.

Reliability test is done by looking at the value of composite reliability and cronbach alpha. it is said to be reliable if the value of composite reliability > 0.7 is then supported by cronbach alpha > 0.7 for all constructs according to Ghazali and Latan (2015). The value of composite reliability and cronbach alpha resulting from testing with the help of the SmartPLS 3.0 program can be seen as Table 1.

Table 1 shows that the value of composite reliability and cronbach alpha above 0.7 means that there is no problem related to reliability (unidimensionality) in the model formed, and it can be said that all the variables are declared reliable because it meets the composite reliability. Overall outer model test results show that the research model can be said to be valid and reliable so that the research model has met the criteria of partial least squares test with outer model measurement (measurement model).

Table 1 Composite Reliability and Cronbach Alpha

Variable	Cronbach's Alpha	Composite Reliability
X ₁ (Personal Cost)	0,826	0,874
X ₂ (Whistleblower Protection)	0,798	0,861
Y (Whistleblowing Intentions)	0,756	0,834

Inner Model Testing

Inner model measurement is done by looking at R-square (R²) value, predictive relevance (Q²) value, Effect Size (f²), Goodness of Fit (GoF) value and also estimation for path coefficient. The result of analysis of this research by using SmartPLS 3.0 is known that the value of R-square (R²) in this model is 0,721 or 72,1% which means that variation of variable change of whistleblowing Intentions can be explained by

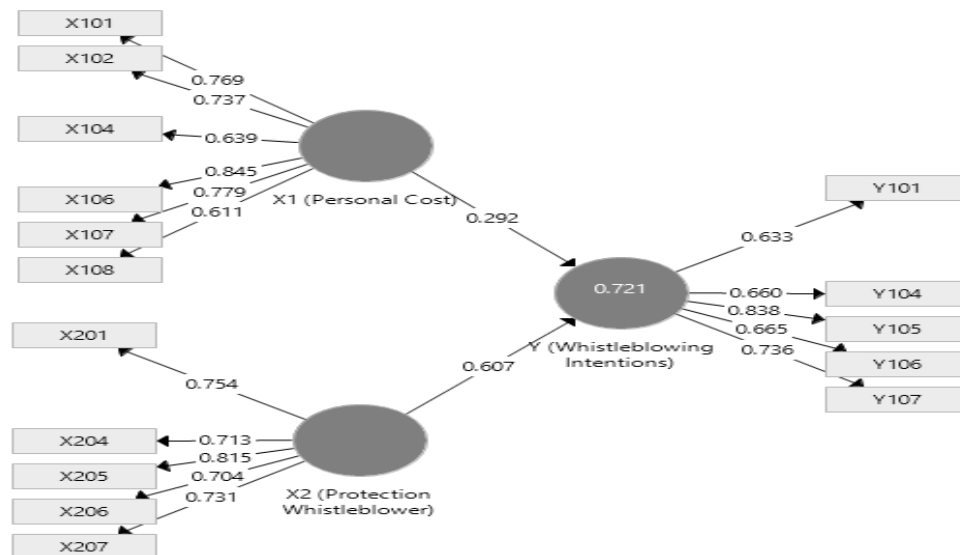
personal cost variable and whistleblower protection equal to 72, 1% while the remaining 27.9% influ-enced by other variables outside the model.

The calculation of the value of Q2 of 0.721 which means the value of Q2> 0 indicates the model has predictive relevance, the evidence that the observed values have been well reconstructed thus the model has predictive relevance as stated Ghozali and Lat-an (2015). The value of effect size (f square) of protec-tion whistleblower variables (0.574) has a value greater than 0.35 so that entering a large category, while the value of effect size (f square) variable per-sonal cost (0.133) which means having a value greater than 0.02 and smaller than 0.15 so it can be said to belong to moderate category. The results of the calculation of Goodness of Fit (GoF) is known at 0.725 which belongs to the big category. The result of of path coefficient estimation is used to find out the relationship between variables (X1 and X2) with variables (Y) can be seen in Table 2 whereas the result of SEM PLS algorithm model with the help of SmartPLS 3.0 program can be seen as Figure 1.

Table 2 Path Coeficient Inner Model Test

Variable	Whistleblowing Intentions
Personal Cost	0,292
Whistleblower Protection	0,607

Figure 1. SEM PLS Algorithm Model References



Hypothesis Testing Results

The decision to accept or reject the hypothesis was done by comparing the t-statistic value with the t-table value (1.96 significance 5%) and comparing the p-values with alpha (0.05). The hypothesis stat-ed is accepted in other words there is a significant influence of exogenous variables on endogenous variables, if t-statistic> t-table (1.96 sig 5%) and P-value <alpha (0,05). Hypothesis testing is done by way of bootstrapping using SmartPLS 3.0 assistance which results as shown in Table 3.

The regression equation model (PLS regression) from the results of this study are as follows:

$$WI = 0.292PC + 0.607PW$$

Hypothesis 1 : The Effect of Personal Cost to Whistleblowing Intentions

The results of the first hypothesis testing can be seen the value of parameter coefficients for personal cost variables to whistleblowing intentions of 0.292 with a t-statistical value of 2.736 or greater than the t-table value of 1.96 ($2.736 > 1.96$) and the value of p-value of 0.006 smaller than alpha 0.05 ($0.006 < 0.05$). Thus the first hypothesis (H1) is accepted and it can be concluded that personal cost has significant effect on whistleblowing intentions. It is justification of the results of this study that in the Ministry of Finance, the threat of retaliation is a serious concern followed up by PMK No. 103 / PMK.09 / 2010 on the Procedures of Management and Follow-up Reporting in the Ministry of Finance. Subsequently followed up by issuing technical guidelines for implementation through the Decree of KMK No. 149 / KMK.09 / 2011 on Prudential and Whistleblowing Procedures and Procedures for Re-ported and Publication of the Implementation of Whistleblowing Management in the Ministry of Finance. In the regulation one of them regulates the protection of whistleblowers from employment administrative retaliation measures. It is undeniable, however, that existing regulations are less able to accommodate the wishes of employees reporting the fraud they know. The results of this study reinforce the opinions of graham (1986), arnold and ponemon (1991), schultz, et al. (1993), hooks, et al. (1994), magnus and viswesvaran (2005) and alleyne (2010) who found a relationship between personal cost and intent to take whistleblowing action.

Hypothesis 2 : The Effect Of Whistleblower Protection To Whistleblowing Intentions

The result of the second hypothesis testing can be seen the value of parameter coefficient for whistleblower protection variable to whistleblowing intentions that is equal to 0,607 with t-statistic value equal to 6,618 or bigger than t-table value equal to 1,96 ($6,618 > 1,96$) and value of p-value of 0.000 is smaller than alpha 0.05 ($0.000 < 0.05$). Thus the second hypothesis (H2) is accepted and it can be concluded that protection whistleblower has significant effect on whistleblowing intentions. Its influence of 0.607 and its positive value means that whistleblower protection has a positive effect.

Given this set of rules and protective measures against the whistleblower, it provides sufficient grounds and beliefs for the prospective whistleblower to not hesitate to report frauds around the work-place. This is a justification why whistleblower protection is considered by most respondents / employees is absolutely necessary in support of whistleblowing measures.

The results of this study support the research of Vandenabeele and Kjeldsen (2011), Gökçe (2013), Taiwo (2015). In Indonesia, the same result is also obtained from Kuswanto (2016) research on tax employee in Central Java.

Conclusion

The test results concluded that the research model that has been made can be used to predict the interest of vertical agency employees of Ministry of Finance to conduct whistleblowing action. Two independent variables, namely personal cost to whistleblowing intentions and protection / whistleblower protection, are factors that affect the whistleblowing interest of the Ministry of Finance employees. This research is also expected to assist government and state institutions, especially the Ministry of Finance, in designing strategies to increase the whistleblowing interest of its employees and to design or refine whistleblowing systems in their institutions by taking into account the factors that influence whistleblowing interests.

This study has several limitations. First, this study is not specific to define whistleblowing interest in certain channels and forms of whistleblowing, so the

generalization of this research model is limited to whistleblowing definitions in general. Second, the results of research are not necessarily appropriate to be generalized / used in other government apparatus. The latter limitation is related to the theme of sensitive research (with regard to whistleblowing).

The limitations of this study are expected to provide implications for other researchers to develop and refine further research in the future. The refinement of design and research methods can be done by focusing on the whistleblowing interest in the channel and the specific form of whistleblowing and extending and increasing the number of research samples so as to represent the government apparatus in Indonesia. The researcher also suggested to the next researcher to be able to re-examine the consistency of the influence of personal cost factors on the interest of whistleblowing and if necessary review the definition of personal cost appropriate to the conditions in Indonesia.

The research development can also be directed to exploring other factors that may influence the whistleblowing interest of government apparatus in Indonesia so as to produce a more accurate predictable research model. Other factors that may be interesting to test include ethical cultural factors, evidence of wrongdoing, the seriousness of fraud, and study it as a moderating or intervening variable.

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