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# THE INFLUENCE OF MORAL REASONING, RETALIATION, ORGANIZATIONAL COMMITMENT AND LOCUS OF CONTROL AGAINST WHISTLEBLOWING INTENTIONS

\* *Ilham Maulana Saud<sup>1</sup>, Jetje Nazaruddin<sup>2</sup>, Sri Budhi Rezki<sup>3</sup>*  
*1.2.3. Department of Accounting, Universitas Muhammadiyah Yogyakarta*  
*Jl. Brawijaya, Tamantirto, Bantul, Yogyakarta, Indonesia*  
*\*ilhamsaud@umy.ac.id*

## ABSTRACT

This research was intended to examine the influence of moral reasoning, retaliation, organizational comitmend and locus of control on whistleblowing intention. The sample used in this research is lower level employees who manage finance at Muhammadiyah education institution in Yogyakarta (Indonesia). Data were collected by using survey method. The impact of moral reasoning and organizational commitment to whistleblowing intention are unacceptable. The results of this study are expected to enrich the knowledge of management about the importance of decreasing negative impact of retaliation on whistleblowing intention. In addition, improving the internal locus of control can have a positive impact on whistleblowing intention. Preparation of management systems also can increase whistleblowing intention. It could be minimize irregularities and fraud in the organization.

Keywords: Moral Reasoning, Retaliation, Organizational Commitment, Locus of Control, Whistleblowing Intention.

## A. Introduction

The whistleblowing phenomenon attracted the attention of the world community at the time of the 2001 Enron case, financial reports reportedly contained deliberate accounting or accounting fraud, in order to make the company's value look bigger than it really was. Of particular concern to practitioners and accounting academics in this case is the involvement of Enron's external auditors as well as management consultants, Arthur Anderson. In terms of ethics, many people say that Arthur Anderson has violated the code of ethics of an accountant. This condition then pushed Sherron Watkins as Vice President of Enron into a whistelblower and revealed the scandal that occurred in Enron to the public.

The whistleblowing phenomenon also occurs in Indonesia. Discussion on whistleblowing in Indonesia again much discussed after the disclosure of a major case involving a civil servant of the Directorate General of Taxes namely Gayus Tambunan. This begins with the statement of Susno Duadji as a whistleblower and revealed to the public, that the existence of tax mafia practices conducted by Gayus with money laundering and corruption cases tens of billions of rupiah. In fact, Susno Duadji's statement not only discloses Gayus's involvement in the case, he also mentions some important people or officials involved. However, in the end the report was not resolved thoroughly.

Susno Djuaji's whistleblowing case in Indonesia is not the only one happening, many other cases indicate the role of a whistleblower to reveal corruption cases in both the private and public sectors, such as Arifin Wardiyanto, reporting allegations of corruption in the wartel licensing affairs in Yogyakarta on year 1996; Maria

Leonita reported allegations of bribery by Zainal Agus, Director of the Supreme Court, in 2001; Khairiansyah Salman, a former auditor of the Supreme Audit Agency (BPK), reported a bribery case that would be given to members of the General Elections Commission (KPU) for an audit conducted by BPK. There are many other cases that point to the important role of employees, auditors, lawyers, and the public to report known violations. But the same fate suffered by the whistleblowers, ie they were thrown into prison, while cases reportedly dealt with in a long time (Tuanakotta, 2012).

Unclear legal systems that protect whistleblowers are a consideration for individuals to report unethical acts within an organization (Ayu, 2014). In Indonesia, the whistleblowing regulation is implicitly regulated in Law No.13 of 2006 on the Protection of Witnesses and Victims and Circular Letter of the Supreme Court Number 4 Year 2011 on the Treatment of Whistleblowers and Cooperating Agents Witnesses.

The application of whistleblowing in Indonesia has been conducted in the private and public sectors. However, the effectiveness of the whistleblowing system becomes a question when there are no clear rules governing whistleblowing and legal protection against whistleblowers. Thus, in the end, the whistleblower gets less favorable response from superiors or organizations such as leveling, poor performance appraisals, removal of workplace sites and even work stops (Miceli and Near, 1989; Mesmer-Magnus and Viswesvaran, 2005).

One's intention to do whistleblowing is of course based on consideration and the factors that influence it. Several studies have examined the factors that influence a person to perform whistleblowing, such as Brabeck (1984), Ponemon and Gabhart (1990) which show a significant level of moral reasoning affecting the intention to conduct whistleblowing. As well as the Arnold and Ponemon (1991) studies that examined the relationship of moral reasoning and retaliation forces to the intention to perform whistleblowing.

This study replicates the research of Liyanarachchi and Newdick (2009) which examines the impact of moral reasoning and retaliation on the intention to conduct whistleblowing. The difference of this study with the previous one is first, adding organizational commitment variable and locus of control as independent variable. The purpose of adding locus of control variables is expected to support the theory of internal-external locus of control by Rotter (1996). The second difference, the sample in the previous study used the accounting-audit students, while in this study using lower level employees (cashier or treasurer) who works Muhammadiyah school city of Yogyakarta. The reason for choosing lower level employees is because they know the real conditions in the field and the main task is not to report fraud like an internal auditor. The reason for choosing Muhammadiyah's stature as a sample population is to follow up one of the Muhammadiyah Congress recommendations to 47 points nine, namely the movement of congregation against corruption. So the results of this study are expected to contribute to the importance of implementing the whistleblowing system as an effort to prevent corruption both for Muhammadiyah institutions and other private-state institutions (Saad, 2016).

## **B. Literature and Hypothesis Review**

### **1. Whistleblowing**

The term whistleblowing was first used in 1963 to address the actions of Otto Otopoka who provided evidence of security risks for US Internal Security chief advice (Hersh, 2002). Miceli and Near (1985) define whistleblowing as a

disclosure by members of the organization of illegal, immoral or illegitimate practices under the control of their superiors to persons or organizations that may influence the action.

Whistleblowing may also be defined as the current or past members' efforts of an organization to alert management of the organization or to the public of a serious error created or concealed by the organization (Ahern and McDonald, 2002). Sweeney (2008) states that one-third of cases of irregularities are found through information from whistleblowers and proven to be more effective in revealing fraud from internal or external audits and controls.

Elias (2008) explains that whistleblowing can occur from within (internal) and outside (external). Internal whistleblowing occurs when an employee is aware of a fraud committed by another employee and then reports the fraud to his / her superior. Meanwhile, external whistleblowing occurs when an employee knows the fraud committed by the company, then tells the public because the fraud will harm society (Ghani et al., 2013).

Accounting professions generally encourage whistleblowing internally (Lyan, 2011). The phenomenon in the Enron case, whistleblowers is the first to report the potential for fraud that occurs to company execs but is ignored. Micceli and Near (1984) describe this whistleblowing phenomenon, that in theory expectations provide a framework of individual beliefs about the condition of the organization with the motivation to act, whistleblowing beliefs that may differ from others. This explains that the implications of any cheating reported by a whistleblower will be responded differently by the organization depending on the mechanism or system implemented within the organization (Lyan, 2011).

Mesmer, Magnus and Viswes (2005) conducted a meta-analysis of 26 studies dealing with whistleblowing, they concluded that employees who became whistleblowers tended to perform well, were highly educated, well-positioned and had high moral reasoning than those who did not that matter.

There are two contradictory things in whistleblowing for the basis of ethical considerations. On the one hand cheating is done to get the maximum profit, but on the other hand through cheating it can threaten the lives of others (Lyan, 2011). Whistleblowing not only disrupts a person's relationships within the organization, but also endangers future employment prospects. One of the reasons why employers are reluctant to employ complainants is that their actions are seen as violations of loyalty (Qusqas and Kleiner, 2001).

Zhang, Chiu and Wei (2009) explained that when ethical judgments and behavioral intentions will be applied both in the whistleblowing problem, it certainly has a special meaning. Ethical decisions can arise and lead to the subjective evaluation of individuals ethically on the disclosure of whistleblowing. While the purpose of behavior is a possibility that an individual chooses to reveal a scandal under a definite organizational environment.

The positive impact of whistleblowing is not only external in the sense of minimizing the impact of fraud, but also internal, ie maintaining the existence of the organization itself (Lyan, 2011). For organizations, such reports can be used as instruments for self-evaluation. So Zhang, Chiu and Wei (2009) questioned who would reveal the fraud and why?

## 2. Moral Reasoning and Whistleblowing

Many whistleblowing studies that look at the characteristics of a person expressing cheating, agree that one of the most important factors affecting an individual's decision on whistleblowing is his moral behavior (Near and Miceli, 2005). When a person decides to reveal cheating, the decision is influenced by (1) individual personality traits; (2) the environment around the individual; (3) fear of retaliation (Near and Miceli, 1996).

Gundlach et al. (2003) suggests that moral reasoning and retaliation play an important role in the whistleblowing process. There is support or empirical evidence that these two factors (moral reasoning and retaliation) affect a person's decision-making process when deciding to disclose fraud (Arnold and Ponemon, 1991; Brabeck, 1984; Chan and Leung, 2006; Miceli et al., 1991). The results show that, in general, individuals with higher moral reasoning rates tend to or more likely to reveal cheating than individuals whose moral reasoning is lower.

Research by Brabeck (1984), Dozier and Miceli (1985) suggests that the individual's ability to overcome or interpret an ethical dilemma is influenced by his moral reasoning. As a result many studies have investigated the moral reasoning levels of accountants and accounting students and how moral reasoning affects their ability to interpret ethical dilemmas (Arnold and Ponemon, 1991; Chan and Leung, 2006; Shaub and Lawrence, 1996). The results of his research indicate that the level of individual moral reasoning or moral judgment affects their ethical behavior. That is, individuals with low moral reasoning levels will behave differently than individuals whose moral reasoning levels are higher when faced with ethical dilemmas (Liyanarachchi and Newdick, 2009).

In particular, the results of Rets and Narvaez (1994) research in Liyanarachchi and Newdick (2009) suggest that the higher the level of individual moral reasoning, the more likely he is to do something right. The behavioral pattern is also found in the auditor, the high level of moral reasoning on auditors is significantly more likely to conduct whistleblowing than their peers whose morality reasoning is more redundant (Arnold and Ponemon, 1991; Brabeck, 1984; Ponemon and Gabhart, 1990). From the above description, then the first hypothesis that researchers propose is:

**H<sub>1</sub>: The level of moral reasoning positively affects the intention to do whistleblowing.**

## 3. Retaliation and Whistleblowing

Many studies have identified that the potential for retaliation against whistleblowing is important in explaining a person's decision to do whistleblowing or not (Liyanarachchi and Newdick, 2009). For example, changes in cultural values and events have made it easy for employees to defend what is right. However, whistleblowing has many consequences and retaliation is always present in almost all cases (Rocha and Kleiner, 2005).

There are many forms of retaliation, Miceli and Near (1989) mention poor performance ratings, promotion refusals, transfers to different geographic locations are examples of retaliation. Another form of more severe retaliation is to instruct the offender to take a fitness-of-duty psychiatric exam (Liyanarachchi and Newdick, 2009). Retaliation can also take the form of

coercion to silence the offender of whistleblowing or dismissal of work (Parmerlee et al., 1982).

Retaliation measures differ from one to another in terms of their severity or fear and potential whistleblowing agents can evaluate not only the possibility of retaliation but also the strength of the action when deciding to conduct whistleblowing (Liyanarachchi and Newdick, 2009). To understand the strength of retaliation, the position and status of employees in the organization is also important (Near and Miceli, 1995). Therefore, new employees may regard all forms of retaliation as a threat to them, rather than experienced and high-status employees in the organization. Many whistleblowers are reported to have retaliated forms and those who use external reporting pathways to conduct whistleblowing experience severe retaliation (Near and Miceli, 1986).

Mesmer-Magnus and Viswesvaran (2005) describe the prediction or relationship of retaliation to whistleblowers in one of four categories, namely (1) whistleblowing characteristics; (2) actions taken by whistleblowers in reporting organizational errors; (3) the environment related to the organization; (4) the characteristics of the error.

Some countries have long established rules and laws that seek to protect whistleblowers in their countries. For example, the United States has established the Whistleblowing Protection Act of 1989 which is a federal law in the US to protect whistleblowers working for the government and who report misdirected instansinya (Ridwan, 2013).

Indonesia itself has established the Law of the Republic of Indonesia Number 13 of 2006 on Protection of Witnesses and Victims. This law provides for the Institute for the Protection of Witnesses and Victims (LPSK), which is the agency in charge and authorized to provide protection and other rights to witnesses and / or victims as regulated in the Act.

However, much research has shown that organizations are more likely to repeat offenders of whistleblowing (Near and Miceli, 1985). Miceli and Near (1994) found that organizations retaliate whistleblowing actors in order to prevent the public from knowing fully about the complaint, to discredit whistleblowing agents and to threaten other potential whistleblowing actors (Elias, 2008). Keenan and Krueger (1992) conducted a survey of corporate executives, finding that only 53 percent of executives surveyed believed their companies were protecting whistleblowing offenders from retaliation.

Research on the effects of retaliation on whistleblowing shows mixed results (Near et al., 2004). Therefore, although a person's decision to do whistleblowing may be influenced by retaliation against the action, this influence is still complex, making predictions difficult. Liyanarachchi and Newdick (2009) pointed out that Keenan's (1995) study shows that managers' fear of retaliation has a strong influence on the feeling of being obligated to conduct whistleblowing. Mesmer-Magnus and Viswesvaran (2005) reported that when retaliation threats negatively affect whistleblowing intentions, the threat of retaliation does not relate to whistleblowing behavior in fact.

Arnold and Ponemon (1991) and Liyanarachchi and Newdick (2009) found that retaliation forces have a significant influence on a person's tendency to perform whistleblowing. While there are variations in empirical research results, there is a general pattern that the stronger the retaliation, the less likely it is for a person to do whistleblowing. Thus, the retaliation force probably influences one's decision to do whistleblowing. From the description above, then the

second hypothesis that researchers put forward is:

**H<sub>2</sub>: The retaliation force negatively affects the intention to perform whistleblowing.**

#### **4. Organizational Commitment and Whistleblowing**

Roberts et al. (2011) describes organizational commitment refers to acceptance that organizations have an obligation to introduce violation reporting and protect employees who report violations. Furthermore, in the context of whistleblowing, organizational commitment understands the organization as an entity that deals with whistleblowing. To achieve this commitment should involve policies and procedures, leadership, line managers, and reporters (Septiyanti, 2013).

Several previous studies have tested the organizational commitment factor to whistleblowing intentions, such as Narjes (2012) whose research results show that organizational commitment has an effect on whistleblowing intentions. Miceli et al. (1991) states that employees who have an organizational commitment will conduct whistleblowing. Bagustianto and Nurkholis (2014) show that organizational commitment has a positive effect on whistleblowing intentions.

Street (1995) explains that organizational commitment has a direct effect on the intention of doing whistleblowing. This suggests that individuals with high organizational commitment are more likely to behave prosocially than individuals with low organizational commitment, because individuals with high organizational commitment lead to a sense of responsibility to protect the organization from destruction. Based on the above explanation, the third hypothesis of this study are:

**H<sub>3</sub>: Organizational commitment has a positive effect on whistleblowing intentions.**

#### **5. Locus of Control and Whistleblowing**

Spector (1988) argues that the locus of control is a term in psychology defined as a general expectation of rewards or outcomes in life controlled by one's own actions (internal) or by the actions of another (external) person. Locus of control describes the extent to which the individual believes that reinforcement depends on his behavior (Joe, 1971). Locus of control as a characteristic of personality traits contributes to decision making and behavior (Chiu, 2003).

Locus of control is divided into two, namely (1) the internal locus of control, the individual with the internal locus of control believes that the events that occur are the result of their own behavior or actions. They also believe that their experience is controlled by their own ability or business; (2) external locus of control, individuals with locus of external tend to believe that the events they are experiencing are destiny, fate, chance or luck alone (Jalil, 2012).

Individual characteristics within an organization can influence whistleblower decisions to conduct whistleblowing. Individuals with internal locus of control are more likely to see whistleblowing as measures that must be taken to control their activities to avoid sanctions, whereas those with external locus of control may see undoubted activity being controlled by another

powerful person, whom they can not stop and Miceli, 1985). Thus, internal expectations that they are useful will be clearer than external, they can also reduce the likelihood of managerial retaliation, since they are not likely to use their own fate for someone stronger (Jalil, 2012).

Spector (1988) says that individuals with internal locus of control tend to be more satisfied with their work than individuals with external locus of control and individuals with external locus of control may be more compliant with authority. This allows them not to take whistleblowing action.

The results of Tsui and Gul (1996) showed that auditors with internal locus of control would be independent and ethical compared to auditors with external locus of control. Similarly, research conducted by Ayu (2014), shows that internal auditors of banks that have internal locus of control significantly influence the individual's decision to conduct whistleblowing. That is, it indicates that someone who is committed to his profession with an internal locus of control may be more intentional to do whistleblowing. Thus, the fourth hypothesis the researcher proposes is:

**H4: Locus of control negatively affects the intention to conduct whistleblowing.**

### C. Research Methods Research Design

This study used survey method by distributing questionnaires to potential respondents in order to obtain valid data and significant results. The survey method was chosen because the study of moral reasoning, retaliation, professional commitment, locus of control and whistleblowing is a study that is closely related to the personal behavior of an individual, thus requiring the collection of data to be anonymous in order to be kept confidential.

The sample selection was done by using non probability sampling that is convenience sampling. The sample used in this research is lower level employees at Universitas Muhammadiyah Yogyakarta.

### D. Results and Discussion of Research Respondents

Respondents in this study are lower level employees working in Muhammadiyah schools, ie cashiers and treasurers who take care of school finance. Data collection in this study used questionnaires distributed to Muhammadiyah schools in Yogyakarta. The purposive sampling method is used to select respondents, there were 65 questionnaires received from 75 distributed questionnaires, while the questionnaires used for data processing in this study were 56. Table 1 shows the results of the sample selection process:

**Table 1**  
**Results of Sample Selection Process**

No.	Descripton	Amount
1.	The total number of questionnaires distributed	75
2.	Number of returned questionnaires	65
3.	Number of incomplete questionnaires filled out	(9)
	Number of questionnaires that can be used	<b>56</b>

## 1. Validity Test

The validity test aims to measure whether the question used in the questionnaire has really been able to measure what it wants to measure (Cooper & Schindler, 2011). Validity test is done by using factor analysis, if factor loading  $> 0,5$ , then question stated valid (Hair et al., 2010).

### Retaliation

The results of the initial validity test of the retaliation variables indicate that some items of question have a factor loading value  $< 0,5$  and have been issued for further analysis, that is the question items 8, 9, and 10. The second validity test indicates that all items of question have factor loading values  $> 0,5$ , so it can be concluded valid and can be used for further analysis.

### Organizational Commitment

The result of the initial validity test of organizational commitment variables shows some items of question has factor loading value  $< 0,5$  and has been issued for further analysis. Result of second validity test show all item of question have value factor  $>> 0,5$ , so it can be concluded valid and can be used for further analysis.

### Locus of Control

The result of the initial validity test of locus of control variables shows some items of question has factor loading value  $< 0,5$  and has been issued for further analysis, that is item 1, 2, 3, 5, 6, 7, 9, 11 and 14. Results the second validity test shows all items of question have value factor  $>> 0,5$ , so it can be concluded valid and can be used for further analysis.

### Whistleblowing

The result of the initial validity test of the whistleblowing variables shows some items of question has the factor loading value  $< 0,5$  and has been issued for further analysis, that is the question item 3. The second validity test result shows all items of question has the factor loading value  $> 0,5$ , so it can be concluded valid and can be used for further analysis.

## 2. Discriminant Validity

Discriminant validity or cross loading test results show the value of each variable that is organizational commitment 0,786, locus of control 0,632, retaliation 0,785, and whistleblowing 0,871. These results can be concluded that all variables have a high correlation compared with the correlation of other variables. So the requirement of discriminant validity in this research is fulfilled.

## 3. Test Reliability

The reliability test aims to measure a questionnaire that is an indicator of a variable or construct (Cooper & Schindler, 2011). Reliability test can only be used after an instrument has been confirmed its validity. Reliability testing is measured by using the value of alpha cronbach with alpha value  $> 0,60$  (Hair et al., 2010).

Based on reliability test, cronbach alpha value and composite reliability value of retaliation variable, organizational commitment, locus of control and



whistleblowing > 0,60. This shows that the question items of all variables are reliable, so it can be used for further analysis.

## E. Results and Discussion

Hypothesis test in this research using multiple regression with SEM-PLS 3.0 analysis tool. The use of SEM-PLS because this research using questionnaire, where the variables studied can not be measured directly. The second reason, SEM-PLS is able to test a complex research model together with a relatively small sample size (Sholihin and Ratmono, 2013).

**Tabel 2**  
**Hypothesis Result**

Variabel	Original Sample	SD	T-Statistic	P-Value
Moral Reasoning	,127	,117	1,089	,277
Retaliation	-,413	,100	4,138	,000*
Organitanional Commitment	-,184	,117	1,576	,116
Locus of Control	,314	,110	2,858	,004*
Variabel Dependen: Whistleblowing				
p-value < 5%				

### 1. Moral Reasoning and Whistleblowing

Based on Table 2, the results of the moral reasoning test against whistleblowing intentions have p-value  $0.227 > 0.05$ . These results suggest that retaliation has no effect on whistleblowing intentions, so the first hypothesis is not supported.

The results of this study are not in line with studies conducted by Arnold and Ponemon (1991), Brabeck (1984), Ponemon and Gabhart (1990) who found that high levels of moral reasoning in auditors were significantly more likely to conduct whistleblowing than their peers who his moral reasoning level is more redundant.

### 2. Retaliation and Whistleblowing

Based on Table 2, the results of retaliation testing on whistleblowing intentions have p-value  $0,000 < 0.05$ . These results suggest that retaliation negatively affects the intention of whistleblowing, so the second hypothesis is supported.

The results of this study are in line with Keenan (1995) research which shows that the manager's fear of retaliation has a strong influence on the feeling of obligation to conduct whistleblowing. Also, Arnold and Ponemon (1991), Liyanarachchi and Newdick (2009) also found that retaliation has a significant effect on a person's tendency to perform whistleblowing. These results suggest that the stronger the retaliation or retaliation will be, the less likely it is for a person to do whistleblowing. Thus, it can be concluded that the retaliation forces may influence a person's decision to conduct whistleblowing.

study has not been maximized. Third, the locus of control instrument in this study does not focus on internal or external locus of control.

From some of the limitations of the above research, then there are some suggestions for further research. First, expand the sample of research with the aim to strengthen the generalization of research results. Second, using six cases of moral reasoning to maximize moral reasoning results. Third, Focusing internal or external locus of control. Fourth, adding some variables that may influence whistleblowing intentions, such as organizational culture, situational factors, and individual factors.

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