

## **The Effect of Moral Intensity, Professional Commitment, Seriousness of Fraud, Personal Cost, Religiosity, and Reward on Whistleblowing Intentions (Case Study of OPD in Magelang Municipality and Magelang Regency)**

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### **Abstract**

*Whistleblowing is an act of disclosing to internal parties or external parties regarding the existence of things that are believed to be unethical, immoral and of course unlawful behavior, which can cause harm to stakeholders or the organization. This study aims to develop a research conceptual model on whistleblowing intentions OPD in Magelang Municipality and Magelang Regency. The factors used in this research are moral intensity, professional commitment, seriousness of fraud, personal cost, religiosity, and rewards. This study uses a convenience sampling method, which is a collection of information from members of the population who agree to provide this information. This study uses the conceptual framework method, namely by observing and analyzing all information regarding the research topic. The conceptual research framework includes a combination of researchers from previous research and is related to the phenomena that occur. It is hoped that the conceptual model of this research can become a method that can be used in the OPD Magelang Municipality and Magelang Regency as a reference in analyzing the factors that influence whistleblowing intentions. First, conceptual research is defined as a methodology in which research is carried out by observing and analyzing existing information on a particular topic. Second, collecting relevant literature, namely by narrowing down the topic and gathering relevant information around it. Third, identify certain variables by identifying variables related to the research to be conducted. Fourth, the initial conclusion framework in this conceptual study states that there is a positive influence of moral intensity, professional commitment, seriousness of fraud, religiosity, and rewards on whistleblowing intentions, and a negative effect of personal costs on whistleblowing intentions. This conceptual model can then be developed into further research in a more practical form so that it can contribute to the intention to conduct whistleblowing in OPD and other sectors.*

*Keywords: Whistleblowing Intentions, Theory Planned of Behavior, OPD.*

### **Introduction**

Based on the results of a survey conducted by ACFE Indonesia Chapter on 239 respondents, it shows that the most common fraud in Indonesia is corruption with a percentage of 64.4% or was chosen by 154 respondents. The next type of fraud is misuse of state and company assets/wealth with a percentage of 28.9% or chosen by 69 respondents while financial statement fraud is 6.7% or chosen by 16 respondents (Indonesia Corruption Watch, 2019). Various efforts have been made to eradicate corruption, but seeing the number of cases that are still popping up shows that the efforts have not been effective and significant. Eradication of corruption must be carried out regardless of its size. Small corruption if left unchecked will become a bad habit and become big corruption. Eradicating corruption in an organization requires early detection. One of the effective tools for detecting corruption is empowering whistleblowers (Rizani et al., 2022). Much research has been done on whistleblowing intentions, but there are still many differences in the test results. Research conducted by (Valentine & Godkin, 2019) shows that intensity has a positive effect on whistleblowing

intentions, whereas according to (Ayem & Yuliana, 2019) it has no effect. Research conducted by (Prayogi & Suprajitno, 2020) and (Saputra et al., 2021) has a positive effect on whistleblowing intentions, whereas according to (Gandamihardja, 2016) it has no effect. Research conducted (Aliyah & Marisan, 2017) shows that the seriousness of fraud has a positive effect on whistleblowing intentions. Research conducted (Arwata et al., 2021), (Rahmawati, 2022), and (Rachmawati et al., 2022) shows that personal cost has a negative effect on whistleblowing intentions, whereas according to (Hariyani et al., 2019) it has an effect. The research conducted (Ayem & Rumdoni, 2021) shows that religiosity has a positive effect on whistleblowing intentions, whereas according to (Alfiansyah & Anwar, 2018) it has no effect. Research conducted (Usman & Rura, 2021) shows that reward has an effect on whistleblowing intentions, whereas according to (Arwata et al., 2021) it has no effect.

## Methods

The method used in this study is a conceptual framework. According to (Mamahit & Urumsah, 2018) the conceptual research method is a methodology by observing and analyzing all information regarding the research topic. The conceptual research framework includes a combination of researchers from previous research and is related to the phenomena that occur. There are four steps in conducting the conceptual research method: First, conceptual research is defined as a methodology in which research is conducted by observing and analyzing existing information on a particular topic. Conceptual research does not involve doing any practical experiments. Second, collect relevant literature, namely by narrowing the topic and gathering relevant information around. Third, identify certain variables by identifying variables related to the research to be conducted. Fourth, produce a framework. This step begins building the necessary framework using a mix of variables from scientific articles and other related materials. This research was conducted to reduce knowledge gaps and make information more relevant. The variables used in this research are moral intensity, professional commitment, seriousness of fraud, personal cost, religiosity, and reward. The population in this study were civil servants in the OPD Magelang Municipality and Magelang Regency. This population was chosen by the authors because the authors consider that civil servants are people who play a direct role when there is fraud or corruption within an organization.

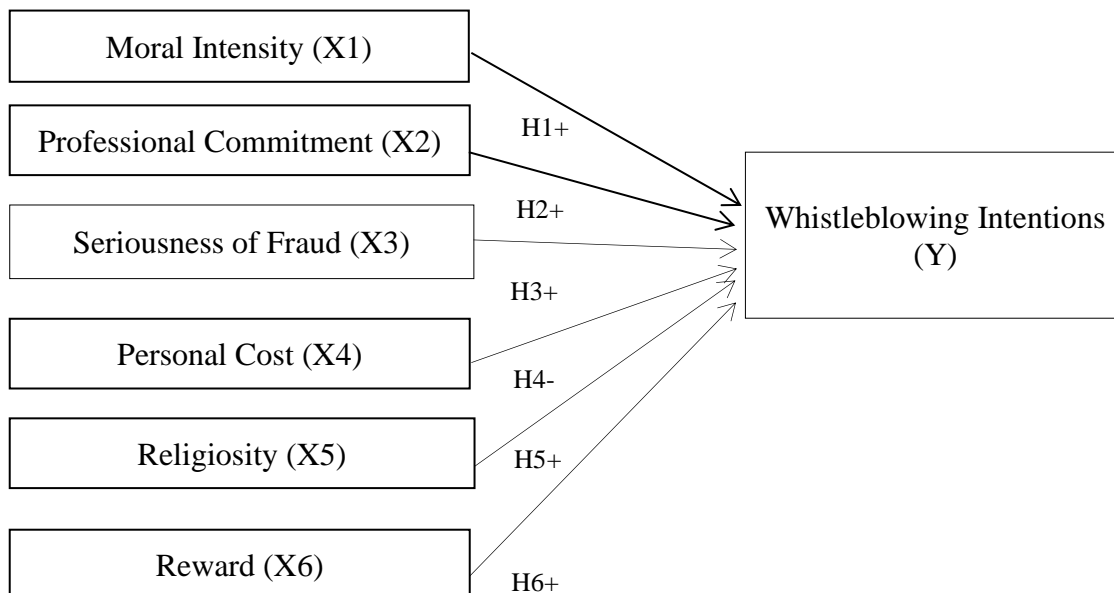


Figure 1. Research Model

## **Findings dan Discussion**

### **1. The Effect of Moral Intensity on Whistleblowing Intentions**

According to (Husniati et al., 2017) moral intensity is a variable or construct consisting of characteristics which are an extension of various issues related to the main moral issue of a situation, which then can influence an individual's perceptions and beliefs about it. Which they then believed. Individuals who have great moral intensity are more likely to be reporters. So that the urge to report mistakes increases as a result of their sense of responsibility. Conversely, a person's low responsibility results from low moral intensity as well, so that the intention to become a reporter will also decrease. Several studies support that moral intensity has a positive effect on whistleblowing intentions (Primasari & Fidiana, 2020). Research conducted by (Nalita & Adnan, 2022), (Syadiah et al., 2020) also revealed that moral intensity has a positive effect on whistleblowing intentions. Meanwhile, according to (Rachmawati et al., 2022) and (Indriani, 2020) found results that moral intensity had no effect on whistleblowing intentions.

### **2. The Effect of Professional Commitment on Whistleblowing Intentions**

According to (Rachmawati et al., 2022) professional commitment can be related to ethics and whistleblowing intentions. Someone with high professional commitment will believe and accept professional goals and will strive to achieve their professional goals. The higher the level of professional commitment an individual can increase the intention to whistleblowing. This can happen because individuals who have a professional commitment can act and behave according to the existing code of ethics and rules. (Primasari & Fidiana, 2020) conducting research on the relationship between professional commitment shows that there is a significant correlation between professional commitment and whistleblowing. The higher the professional commitment, the higher the intention to take whistleblowing action. Conversely, if an employee's professional commitment is low, he will discourage himself from reporting suspected abuse or fraud. This is in line with research conducted by (Hariyani & Putra, 2019) and (Prayogi & Suprajitno, 2020). Meanwhile, research (Rosalia, 2020) shows that professional commitment has no effect on whistleblowing intentions.

### **3. The Influence of the Seriousness of Fraud on Whistleblowing Intentions**

In the opinion of (Aida et al., 2019) perceptions regarding the seriousness of fraud between individuals may differ from one individual to another. Fraud will be easier to report by members of the organization if the fraud is serious (Miceli & Near, 2017). Research conducted by (Rachmawati et al., 2022), (Primasari & Fidiana, 2020), and (Alleyne et al., 2019) shows that the seriousness of fraud has a positive effect on whistleblowing intentions. Meanwhile, in contrast to research conducted by (Aliyah & Marisan, 2017)(Aliyah & Marisan, 2017) which shows the seriousness of fraud has no effect on whistleblowing intentions.

### **4. Effect of Personal Cost on Whistleblowing Intentions**

Personal cost is the reason why someone does not dare to report suspected abuse of authority or fraud because they suspect that their report will not receive follow-up, will experience reprisals or management will not protect them from threats of retaliation, especially in types of violations involving managers (Zarefar et al., 2018). Based on research conducted (Arwata et al., 2021), (Rahmawati, 2022), and (Rachmawati et al., 2022) shows that personal cost has a negative effect on whistleblowing intentions. This is different from research conducted by (Hariyani et al., 2019) which shows that personal costs affect whistleblowing intentions.

### **5. The Effect of Religiosity on Whistleblowing Intentions**

Religiosity is the level of understanding of religion that underlies one's decision making in taking action. Religiosity is an absolute level of belief in religious values and ideals that are carried out and carried out by someone (Ayem & Rumdoni, 2021). Based on research conducted by (Ayem & Rumdoni, 2021), (Putri & Zahroh, 2022), and (Widyadhana & Puspita, 2021) found results that affect whistleblowing intentions. Meanwhile, the research conducted (Kurniawati, 2021) did not find the effect of religiosity on whistleblowing intentions.

## 6. The effect of reward on whistleblowing intentions

Reward is a method that can be used to motivate someone to do good and can improve performance and can improve work performance. The impact of giving rewards is very large for those who receive or give, because the recipient will feel valued and respected for the performance or services that have been provided, so that the recipient of the reward will do good work or contribution again (Sofiati, 2021). Research conducted by (Usman & Rura, 2021), (Dewi et al., 2020), and (Haliah et al., 2021) shows that rewards have a positive effect on whistleblowing intentions, while research conducted by (Bayu, 2021) states that rewards have a significant effect on whistleblowing intentions. It is different from research conducted by (Arwata et al., 2021) which states that rewards have no effect on whistleblowing intentions.

## Conclusion

Various efforts have been made to eradicate corruption, but seeing the number of cases that are still popping up shows that the efforts have not been effective and significant. Eradication of corruption must be carried out regardless of its size. Small corruption if left unchecked will become a bad habit and become big corruption. Eradicating corruption in an organization requires early detection. One of the effective tools for detecting corruption is by empowering whistleblowers. This study discusses the factors that influence whistleblowing intentions carried out by civil servant OPD Magelang Municipality and Magelang Regency by using theory planned of behavior. The initial conclusions that can be drawn in this study are that there is a positive influence of moral intensity, professional commitment, seriousness of fraud, religiosity, and reward on whistleblowing intentions and that there is a negative effect of personal cost on whistleblowing intentions.

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