

Factors Influencing the Whistleblowing System in the Government of Jakarta Capital Special Region, Indonesia



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ABSTRACT: This study aims to examine factors influencing the whistleblowing system in the governmental institution (i.e., attitude-behavior, norm values, and employee solidarity) which is represented by the government of Jakarta Capital Special Region (Daerah Khusus Ibukota/DKI). A quantitative approach is used to collect the data by giving questionnaires to the respondents in all institutions of regional apparatus of the work unit (satuan kerja perangkat daerah/SKPD) in Jakarta with the total sample selected being 42. Respondents were selected using a purposive sampling method where one SKPD was given one questionnaire. The findings show that all of the independent variables (i.e., attitude-behavior, norm values, and employee solidarity) do not have an influence on the occurrence of whistleblowing in SKPD of Jakarta Capital Special Region. The implication of this research is the need to install knowledge in employees about the meaning of the whistleblowing system, increase the role of norms that regulate employee mindsets, and increase the awareness of fellow employees about creating an anti-fraud culture. It is important to consider the aspect of culture in future studies.

KEYWORDS: Attitude behaviors, employee solidarity, fraud, norm values, whistleblowing systems.

INTRODUCTION

Fraud is a real case that almost occurs all over the world, including in Indonesia. This can be seen in the report of the Association of Certified Fraud Examiners (ACFE) which states that the level of fraud detected in Indonesia has reached 167 cases of corruption, 50 cases of asset abuse, and 22 cases of manipulation of financial statements (ACFE, 2019). Recently, cases of fraud in the form of criminal acts occurred in Indonesia, such as the corruption of social assistance fund peIDRetrated by Juliari Batubara which according to Riana (2021), the losses caused by this case reached IDR15 billion. The previous example is just one small example of what has happened recently. Actually, there are many other fraud cases that hit this country, with even greater total losses. Among them was the corruption of e-Id Card and Jiwasraya, each of which lost IDR 17.3 trillion and IDR 2.3 trillion respectively. The difficulty of finding the perpetrators of fraud, especially corruption, has prompted many agencies to implement whistleblowing system. Whistleblowing or fraud reporting system is the act of employees in the government with complete evidence to report violations that occur for follow-up and to be fixed up (Yusar, 2013). In some cases, the role of whistleblowers in eradicating fraud is considered effective. Like the big world scandals of Enron and Worldcom which ended-up with reporting from Sherron Watkins and Chytia Cooper (Parianti et al., 2016). Another example in Indonesia is the case of money laundering and corruption committed by Gayus Tambunan and the case of money laundering by Susno Duaji (Lestari and Yaya, 2017). In some conditions, it does not mean that the whistleblowing system is always considered good by all employees. Sometime, potential whistleblowers will be faced with ethical dilemmas, a situation in which a person decides whether to disclose the violation or condone it, before taking action when they should report their coworkers or their bosses in the office. Some employees think that a reporter is a traitor to organizational norms. There is also a report that the value of a reporter is a more important as a value-protector in the organization (Setyawati et al., 2015).

From the explanation above, it can be seen that a person's attitude plays an important role in the existence of whistleblowing system. Previous studies generally use the theory of planned behavior (TPB) to find out how individuals behave (Setyawati et al., 2015; Seni & Ratnadi, 2017). The individual behavior is determined by individual intentions (behavioral intentions), which are influenced by attitudes, subjective norms, and perceptions of behavioral control (Ajzen, 2012). TPB is the development of the theory of reasoned action (TRA). Ajzen and Fishbein (1974) explain that TRA only uses individual intentions, namely behavioral attitudes and subjective norms. This study uses TRA as a theory because it only explains how subjective attitudes and norms affect

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the existence of whistleblowing meanwhile for TPB is more complex which consists of not only individual intentions but also attitudes toward the behavior, subjective norms, and perceived behavioral control; and these intentions, together with perceptions of behavioral control, account for considerable variance in actual behavior (Ajzen, 1991).

The high number of fraud cases in Indonesia cannot be separated from the various reasons behind the perpetrators. These causes are discussed in detail in the fraud triangle theory. In this theory, Cressey (1953) explained that the cause is pressure to meet the needs of the perpetrator, the opportunities that exist to commit fraud, and justification for the actions that have been done. Then this theory was refined by Wolfe and Hermanson (2004) by adding one other cause, namely the ability that makes the perpetrator perform the action.

The implementation of Good Government Governance (GGG) plays an important role in fraud prevention efforts (Farooque, et al., 2014; Suyono & Farooque, 2018). The State Administration Institute (Lembaga Administrasi Negara/LAN) (2000) in Azlina and Amelia (2014) explains that the governance system works to maintain constructive unity in the domains of government, private sector, and society. These units are interconnected and carry out their respective roles. The GGG explains the various factors that cause fraud, how the steps occur, how to identify, and how to prevent it.

According to Robbins and Judge (2012), attitude is an assessment related to objects, people, or events. Individuals learn attitudes based on experiences and interactions with others. Attitude is something that can be learned and can change at any time and is influenced by various factors. In a study conducted by Mulfag and Sherly (2019), Kreshastuti and Prastiwi (2014), Zakaria et al. (2016), and Saud (2016) mention that there is a positive relationship between behavioral attitudes towards a person's intention to commit whistleblowing. This is in contrast to research conducted by Suryono and Chairi (2016) where the results show that there is a negative influence between behavioral attitudes towards one's whistleblowing intervention.

Value is something that certain people consider good and bad. Values in government are formed from the interaction between employees and the personality of the employees. How the characteristics of employees are influenced by the values contained in the work environment. Meanwhile, norms are rules or regulations that are strict and in accordance with regulations and if violated there are sanctions. Values are the basis for forming norms. Subjective norms are individual perceptions related to the people around them (Ajzen, 2012). By looking at previous research conducted by Pramudianti and Aziz (2020) and Widiyarta et al. (2017) show that there is a positive influence between norms on the intensity of a person's whistleblowing. Meanwhile, Fajri (2017) and Parianti et al. (2016) revealed that there is no positive influence between norms on the intensity of a person to do whistleblowing. Fraud perpetrators do not look at the position, place, and type of work. As reported by Kompas.com, there has been corruption in the procurement of heavy equipment by Yusmada Faizal, Head of the DKI Jakarta Highways Agency. The next case did not take long, according to Wiryono (2021) in the Kompas.com daily news, mentioning a corruption case carried out by the West Jakarta Education Sub-Department Office with the name of the perpetrator being disguised. Perpetrators embezzled School Operational Assistance (Biaya Operasional Sekolah/BOS) and Education Operational Costs (Biaya Operasional Pendidikan/BOP) funds. In the end, he was sentenced to 4 years in prison.

The Indonesian fraud survey, states that the fastest media to detect fraud is through internal audits and media reports (ACFE, 2016). The media reports, if examined further, are various systems that can be implemented to make someone dare to take the existing fraud prevention actions and of course in accordance with SE-OJK Number 32/SEOJK.04/2015 which discusses anti-fraud campaign guarantees and whistleblowing system policies. The fraud report will then be processed through an internal audit to identify whether it is a fraud or not. Otherwise, the complainant will be penalized. Then based on the survey conducted, it was stated that it was the service sector that committed fraud more often than other sectors because the data was easier to manipulate (Utami, 2018).

In order to protect the interests of stakeholders and in order to improve compliance with laws and regulations and generally accepted codes of ethics in public services, the activities carried out by the offices in DKI Jakarta are guided by the Governor's Regulation (Pergub) DKI Jakarta Province Number 59 of 2014 which discusses the implementation of the one-stop integrated service code of ethics. Quoted from the official website of the DKI Jakarta Office, this Pergub covers the eradication of corruption, bribery, and other fraudulent acts, and the whistleblowing system is a recognized effective method to prevent and deal with fraud. The Governor of DKI Jakarta has improved public services by supporting the whistleblowing system. The signing between the Corruption Eradication Commission (KPK) as a supervisory agency to public sector agencies is a sign of efforts to eradicate corruption in DKI Jakarta through whistleblowing (Maryono, 2021).

The Regional Apparatus Work Unit (SKPD) is one part of the apparatus of the DKI Jakarta regional government that works to serve the community by providing services in accordance with the scope of their respective duties. Considering that SKPD is a government agency that tends to be vulnerable to fraud and supported by a whistleblowing system in its handling, the DKI Jakarta

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SKPD becomes an interesting object for research. Based on above argument, this study uses The Regional Apparatus Work Unit (SKPD) in Jakarta as the sample on this study.

THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

THEORETICAL FRAMEWORK

The Theory of Reasoned Action (TRA) is a theory that explains how individuals behave, which was developed by Ajzen and Fishbein (1974). This theory explains all behavior of people who have the ability to control themselves. The key component for this model is the behavioral intention which can be influenced by environmental attitudes in which the environment has the expected outcome and evaluation of risks and benefits (Ajzen, 2012).

TRA shows that a person's intentions depend on attitudes toward behavior and subjective norms. Individuals who have the intention to do something, then there is a possibility that the individual actions become a behavior. TRA pays attention to how individuals expect behavioral intentions. This theory says that a person's attitude is closely related to the beliefs that appear in individual behavior. This behavior brings consequences and at a later time an evaluation will be carried out based on the consequences of the individual (Astutiningsih, 2018).

Purwanto et al. (2017) explains that the study of TRA focuses on two factors, namely attitudes towards behavior and subjective norms. Binalay et al. (2016) states that attitude is a tendency in individual psychology which is expressed through evaluation based on likes or dislikes. Meanwhile, subjective norms according to Raman (2019) are individual perceptions of people who are considered important about whether or not they should perform a behavior.

The Fraud Triangle Theory is a theory that explains the factors that influence fraud in financial statements. According to Cressey (1953) the fraud triangle is a tool to detect the causes of frauds that occur. The causes are pressure, opportunity, rationalization. Moreover, The Fraud Triangle theory was developed into the Fraud Diamond theory (Mansor and Abdullahi, 2015). Wolfe and Hermanson (2004) added another cause of fraud in government so that in total there are four causes. Three of them are described in The Fraud Triangle, plus capabilities. Capabilities are abilities in individuals who play a role in the fraud. With this ability, pressure and rationalization can provide additional impetus.

Actions that are taken intentionally to change information that cause errors in financial reporting with certain individuals or parties are defined as fraud. Fraud is an act that clearly violates the law and the handling of which is able to detect and prevent such errors by the auditor (Kurrohman, et al 2017).

Pramudyastuti (2014) explains that an auditor needs the ability to detect fraud by identifying indicators of fraud for later investigation. This capability is important in order to be able to know that fraud has occurred or can even prevent fraud that will occur. According to Setiani (2020), the way to detect fraud is to look for signs, signals, or red flags of action with a high potential to cause fraud.

Cressey (1953) explains the concept of the fraud triangle which is the reason why someone falls into fraud. The first is pressure, which is a situation that urges the perpetrator to take non-ethical actions. The second is the perceived opportunity, namely the causes that arise due to ineffective controls. An opportunity arises from the perception and belief of the perpetrator. The last is justification (rationalization), namely the act of looking for reasons or justifications for their actions. Justification is an indicator that is difficult to measure.

HYPOTHESES DEVELOPMENT

The Influence of Behavioral Attitudes on the Occurrence of Whistleblowing

Behavioral attitude is the first factor in the Theory of Reasoned Action. Behavioral attitude is a state within the individual that encourages the individual to do something or not to do something (Khommalludzin and Saputro, 2020). Through these behavioral attitudes, the individual believes that an attitude that he considers positive will be implemented as a form of behavior in his life (Sulistomo and Prastiwi, 2012; Wiranita, 2020).

LaMorte (2019) adds that the attitudes that exist in individuals explain the favorable or unfavorable evaluation of behavior that the individual considers attractive. Coupled with a tendency in the form of a preferred attitude will increase a person's behavioral intentions. As well as pressure from individuals, which is one of the causes of someone committing fraud in the Fraud Triangle Theory. This behavioral attitude that comes from within the individual that determines the individual wants to participate in committing fraud or reporting the action. In studies conducted by Seni and Ratnadi (2017), Widiyarta et al. (2017), Trongmateerut and Sweeney (2013), Zakaria (2016), Hasnawati et al. (2018), and Saud (2016) indicate that there is support for the Theory of Reasoned Action, namely employee behavior is positively related to the occurrence of whistleblowing in Jakarta SKPD.

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Attitudes affect the occurrence of whistleblowing from the extent to which a person believes about how the consequences will be obtained after reporting and subjectively evaluating those consequences. If someone believes that whistleblowing has positive consequences, it means that someone judges that whistleblowing has a positive impact. Then it is likely that someone will do whistleblowing (Near and Miceli, 2016; Darjoko and Nahartyo, 2016).

On the basis of the thinking described previously and previous research that supports it, the first hypothesis is:

H1 = Behavioral attitudes affect the occurrence of whistleblowing in DKI Jakarta SKPD

The Influence of Norm Values on the Occurrence of Whistleblowing

Bertens (2007) in Perdana et al. (2018) defines value as something related to ethics, morals, or character. Values are things that are attractive, sought after, enjoyable, and desirable. Value is a good thing about the group. The definition of the norm is literally a rule, model, or pattern. If internalized, then the notion of a norm is a standard or rule that applies and serves to determine how the pattern of behavior goes as it should. A further function of the behavior is to measure whether the standards have been met as specified (Rumokoi and Maramis, 2014; Wiranita, 2020).

Ajzen (2012) explains that subjective norms are the second factor that influences behavior in TPB. Subjective norm is a situation where someone who becomes a role model such as friends, family, or superiors after doing something, will encourage the individual to do the same thing (Suryono & Chariri, 2016).

One of the factors that cause someone to commit fraud according to Cressey (1953) is an opportunity, which means that someone wants to cheat because of weak external factors such as a poor internal control system or lack of concern from the authorities.

A view of the components of whistleblowing and how the government asserts that whistleblowing is a violation or something that must be hidden are factors from outside the employee that can influence employees to behave or act whether whistleblowing action should be taken or not. If the norms that are upheld by the government are in accordance with the provisions of the financial services authority circular letter Regulation Number 32/SEOJK.04/2015 concerning realizing good governance, it will positively influence employees to report fraud in the government.

Previous studies, such as those conducted by Sulitomo and Prastiwi (2012), Setyawati et al. (2015) and Widiyarta et al. (2017) support that subjective norms encourage whistleblowing. However, in this study, different independent variables were used. That is, the subjective norms referred to in TRA are converted into norm values. Previously subjective norms meant individual perceptions of others, will be replaced by how the work environment affects individual behavior which is the relevant term under TRS. So the second hypothesis to be used is:

H2: Norm values affect the occurrence of whistleblowing in DKI Jakarta SKPD

The Effect of Employee Solidarity on the Occurrence of Whistleblowing

Johnson (1994) in Selviani (2020) reveals that solidarity occurs when individuals or groups base their moral state and shared beliefs plus experiences that have been passed together so that it creates a shared emotional closeness. The sense of solidarity is stronger and more basic than a contractual relationship. In line with Johnson (1994) in Selviani (2020) adds that solidarity comes from unity, a sense of friendship, and mutual trust that arise based on a sense of responsibility and a sense of shared interest in its members. Durkheim (1964) in Firsanti (2016) argued that solidarity stems from mutual trust between members, then that mutual trust will develop into friendship, then the desire to maintain forever arises. Moreover, Durkheim (1964) in Firsanti (2016) divides solidarity into mechanical and organic. The two solidarity are different in the way they are formed. Mechanical solidarity is characterized by the general membership, namely the connection of its members due to involvement in their activities and their respective responsibilities. Meanwhile, people with organic solidarity are united by their differences, namely different tasks, and responsibilities.

The closeness between employees with one another tends to affect the employee's self-invention to report his close friends, whether they know him closely or not. In accordance with the ethical dilemma proposed by Luke (2017), where the disapproval of employees and government personnel is able to change the views of employees so that they can influence the intention to report the fraud. The lack of close relationships between employees also creates opportunities for fraud due to a lack of supervision from colleagues, where colleagues themselves are able to become whistleblowers.

Based on how the argument is explained, there is a tendency for differences in solidarity to encourage whistleblowing. Therefore, the third hypothesis will be drawn, namely:

H3: Employee solidarity has an effect on the occurrence of whistleblowing in DKI Jakarta SKPD

RESEARCH METHODS

This research uses a quantitative approach by using a questionnaire to collect data. Data is primary data obtained directly from questionnaires given to employees of DKI Jakarta SKPD who have worked for at least one year and know what a whistleblowing

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system is. The population of this research is 42 SKPD in DKI Jakarta where for each SKPD will be given 1 questionnaires. Therefore, 42 questionnaires were given to the respondent where 1 SKPD with 1 questionnaire. From those 42 questionnaires, all questionnaires returned.

Conceptual and Operational Definitions of Variables

Whistleblowing Occurrence (Y)

The dependent variable used in this study is the occurrence of whistleblowing in the government institutions, (i.e Jakarta Special Capital Region). Mamoer et al. (2007) in Fajri (2017) and Astutiningsih (2018) mentions that if whistleblowing occurs, the government will get great benefits. Among them are making expenditures to be smaller or to a minimum point in adapting to GGG, then the work environment will be safer because disturbances will be handled immediately, the government will be managed more efficiently and the morale of the government environment will be better.

Attitude Behavior (X1)

Attitude behavior in question is referred to Ajzen and Fishbein (1974) in the Theory of Reasoned Action. According to this theory, attitude is a response either positive or negative arising from behavior. When individuals are convinced that an attitude is considered a positive thing, then without thinking that attitude will be implemented as a behavior (Sulistomo and Prastiwi, 2012). This first variable was measured using a Likert scale with a value of 1 (strongly disagree) to 5 (strongly agree).

Norm Value (X2)

Astutiningsih (2018) provides an explanation of value, which is something that is considered valuable for a group or humanity. The good or bad of a group is obtained based on the positive or negative values held by the group. With a government, norm values can be seen from existing regulations, government culture, and business ethics. This variable is analyzed by considering how external factors influence individuals in doing whistleblowing. Measured with a Likert scale with a value of 1 (strongly disagree) to 5 (strongly agree).

Employee Solidarity (X3)

Luke (2017) revealed that the causes of whistleblowing ethical dilemmas can occur, among others, due to the disapproval of colleagues because they do not want to betray their co-workers or take actions that harm others. According to Johnson (1994) in Damayanti et al. (2017), this can occur because of strong solidarity between employees so that there are no bad intentions towards colleagues.

Data Analysis

This study uses multiple linier regression to analyze the influence of independent variables to dependent variable. Ghozali (2018: 127) explains that multiple linear regression is an analysis consisting of one dependent variable with two or more independent variables. The regression equation of this study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

Y = the occurrence of whistleblowing

a = constant

b₁, b₂, b₃ = regression coefficient

X₁ = individual attitude behavior

X₂ = individual norm value

X₃ = employee solidarity

RESULTS AND DISCUSSION

The population of this study is 42 SKPD in Jakarta where 1 SKPD is given 1 questionnaire. Then, from those 42 questionnaires, all returned.

Data Analysis

Validity Test

Table 1 Validity Test for Attitude Behavior (X₁), Norm Value (X₂), and Employee Solidarity (X₃)

Item	Sig. (2-tailed)	Sig. level	r-statistic	r-table (2-tailed)	Status
X1.1	0.003	0.05	0.528	0.361	Valid
X1.2	0.000	0.05	0.704	0.361	Valid
X1.3	0.001	0.05	0.593	0.361	Valid
X1.4	0.002	0.05	0.536	0.361	Valid
X1.5	0.000	0.05	0.768	0.361	Valid

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X1.6	0.000	0.05	0.672	0.361	Valid
X1.7	0.000	0.05	0.820	0.361	Valid
X1.8	0.000	0.05	0.791	0.361	Valid
X1.9	0.000	0.05	0.609	0.361	Valid
X1.10	0.007	0.05	0.485	0.361	Valid
X2.1	0.000	0.05	0.682	0.361	Valid
X2.2	0.003	0.05	0.517	0.361	Valid
X2.3	0.000	0.05	0.768	0.361	Valid
X2.4	0.000	0.05	0.871	0.361	Valid
X2.5	0.000	0.05	0.728	0.361	Valid
X2.6	0.001	0.05	0.574	0.361	Valid
X2.7	0.000	0.05	0.830	0.361	Valid
X2.8	0.000	0.05	0.739	0.361	Valid
X2.9	0.000	0.05	0.679	0.361	Valid
X2.10	0.001	0.05	0.588	0.361	Valid
X3.1	0.000	0.05	0.688	0.361	Valid
X3.2	0.000	0.05	0.689	0.361	Valid
X3.3	0.003	0.05	0.527	0.361	Valid
X3.4	0.000	0.05	0.678	0.361	Valid
X3.5	0.000	0.05	0.627	0.361	Valid
X3.6	0.000	0.05	0.665	0.361	Valid
X3.7	0.000	0.05	0.661	0.361	Valid
X3.8	0.007	0.05	0.479	0.361	Valid
X3.9	0.001	0.05	0.596	0.361	Valid
X3.10	0.000	0.05	0.620	0.361	Valid

Based on table 1 above, it can be seen that the value of sig (2-tailed) of each question item is less than 0.05. It means that all instruments for those independent variable are valid.

The Occurrence of Whistleblowing (Y)

Table 2 Test the Validity of the Occurrence of Whistleblowing (Y)

Item	Sig. (2-tailed)	Sig. level	r-stat	r-table (2-tailed)	Status
Y1	0.000	0.05	0.620	0.361	Valid
Y2	0.000	0.05	0.761	0.361	Valid
Y3	0.004	0.05	0.512	0.361	Valid
Y4	0.000	0.05	0.859	0.361	Valid
Y5	0.000	0.05	0.805	0.361	Valid

Based on Table 2 above, it can be seen that each question has a significant value that is less than 0.05 and the r-count value is greater than the r-table (2-tailed) so that it can be said that the dependent variable (Y) is valid.

Reliability Test

Table 3 Reliability Test

Variable	Cronbach's count	Alpha-Standard	Status
Attitude behavior	0.835	0.7	Reliable
Norm value	0.879	0.7	Reliable
Employee solidarity	0.820	0.7	Reliable

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The Occurrence of Whistleblowing	0.767	0.7	Reliable
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By looking at the results of data processing in Table 3, it can be seen that each variable, namely; behavioral attitudes, norm values, employee solidarity, and the occurrence of whistleblowing indicate Cronbach's alpha count is greater than 0.7 which means all variables are reliable.

Descriptive Statistic

Table 4 Descriptive Statistic

Variable	N	Min	Max	Mean	Std. Deviation
Attitude behavior	42	2.6	4.7	3.857	0.4768
Norm Value	42	2.3	4.4	3.443	0.5386
Employee solidarity	42	2.4	4.3	3.423	0.4531
The occurrence of Whistleblowing	42	2.6	5.0	3.673	0.5789

Table 4 above shows that there are 42 valid data from questionnaires (N). For the attitude behavior (X1), the average minimum answer by respondents was 2.6, while the maximum average answer by respondents was 4.7. The mean of X1 is 3.857 and the standard deviation is 0.4768. Meanwhile for the Norm Value (X2), it is known that the lowest average respondent is 2.3, while the highest average answer is 4.4. Then the average answer from this variable is 3,443 and the standard deviation value is 0.5386. Moreover, the minimum and maximum value of employee solidarity (X3) is 2.3 and 4.3 respectively with mean and standard deviation are 3.857 and 0.4768 respectively.

Classical Assumption Test

Normality

Table 5 Normality Kolmogorov-Smirnov

Unstandardized Residual		
N		42
Normal Parameters^{a,b}	Mean	0.000000
	Std. Deviation	0.40837410
Most Extreme Differences	Absolute	0.129
	Positive	0.102
	Negative	-0.129
Test Statistic		0.129
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Based on Table 5 above, it can be seen that the value of significance is greater than 0.05. Therefore, it can be concluded that the data from this study is normally distributed.

Multicollinearity

Table 6. Multicollinearity Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	1.525	.751		2.030	.046		
Attitude Behavior (X1)	-.036	.095	-.044	-.382	.703	.659	1.518
Norm Value (X2)	.072	.106	.078	.682	.497	.651	1.537
Employee Solidarity (X3)	.218	.118	.198	1.845	.069	.742	1.347

a. Dependent Variable: The Occurrence of Whistleblowing

Table 6 at above shows that all variables have VIF more than 10. It means that no multicollinearity problem in this study.

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Heteroscedasticity

Table 7. Heteroscedasticity-Glejser

Variabel	Sig.	Status
(Constant)	0.704	No heteroscedasticity
Attitude behavior (X ₁)	0.062	No heteroscedasticity
Norm value (X ₂)	0.277	No heteroscedasticity
Employee solidarity (X ₃)	0.499	Bebas heteroskedastisitas

By looking at the table 7 above, it can be seen that each variable has a significant value greater than 0.05. Therefore, it can be said that the data is free from heteroscedasticity problem.

Linear Regression Analysis

Tabel 8. Output of linear regression

Variable	coefficient	t statistic	Sig
Constant	0.266	0.384	
Attitude behavior (X ₁)	0.464	1.954	0.062
Norm value (X ₂)	0.271	1.110	0.277
Employee solidarity (X ₃)	0.199	0.686	0.499
F statistic (count)	8.749		0.000
R square	0.502		

$$Y = 0.266 + 0.464X_1 + 0.271X_2 + 0.199X_3$$

DISCUSSION

The Influence of Behavioral Attitudes on the Occurrence of Whistleblowing

Based on research using t-test, it can be seen that the first hypothesis is rejected. This shows that this research does not support the Theory of Reasoned Action. Where attitude is one of the main indicators of a person's behavior. Then if someone's expectations are good for something, then it will be carried out further as a behavior (Ajzen, 2012).

Behavioral attitudes in the Theory of Reasoned Action related to a person's intention to do whistleblowing explain that the occurrence of whistleblowing is very dependent on the individual himself. In this study, the individual in question is an employee. If employees have a positive attitude, it will encourage employees to do whistleblowing.

By looking at the results of this study, it can be said that most of the SKPD in DKI Jakarta still do not agree with the whistleblowing system. This is evidenced by the average respondent's answer being 3.9 (between mediocre-agree). Questionnaire asking about the views of an employee of the DKI Jakarta SKPD whether they think that whistleblowing is ethical or not, then asking the benefits that will be obtained from whistleblowing and what are the consequences for them after doing whistleblowing. The way in answering the questionnaire indicates that many employees of the DKI Jakarta SKPD do not support the whistleblowing system.

This study fails to provide an overview of how the Theory of Reasoned Action explains how employees behave. Therefore, in an employee, there is no intention to trigger employees to do whistleblowing or prevent fraud. The absence of desire in employees to carry out whistleblowing can be caused by the ethical dilemmas described previously. So that employees who believe that the risks to be accepted will not be proportional to the benefits obtained. So, employees also discourage their intention to do whistleblowing

This research is in line with research conducted by Astutiningsih (2018) and Suryono and Chairi (2016) which says that behavioral attitudes have no effect on the occurrence of whistleblowing.

The Influence of Norm Values on the Occurrence of Whistleblowing

In this study, the results did not show a positive influence between norm values on the occurrence of whistleblowing in SKPD DKI Jakarta. This is certainly contrary to the Theory of Reasoned Action in which the norm value is an extension of behavioral norms which is one of the indicators. Values and norms are a unit, norms which are rules formed based on values that are upheld by the community (Damayanthi et al., 2017). Although the whistleblowing system rules already exist in every SKPD in DKI Jakarta, this has not been able to be in line with the values that are considered good by employees. It is indicated by an average answer of medium-agree. Whereas in the questionnaire, asking how the role of shared views and applicable rules affect employees in

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carrying out whistleblowing acts, with the average answer known that even though there is a whistleblowing system, it is not enough to encourage employees to do so.

In the Theory of Reasoned Action, subjective norms are conditions in which the individual's environment accepts or does not accept a behavior. Meanwhile, this study does not explain that norms have no effect on employee intentions in the occurrence of whistleblowing in SKPD DKI Jakarta. This means that there are no supporting factors from the employee's work environment that encourage employees to do whistleblowing. Furthermore, it means that colleagues who are considered role models do not think that whistleblowing is the right thing. It is less likely that employees will commit whistleblowing. So that employees refrain from reporting fraud caused by pressure from the people around them (Luke, 2017).

This study supports research that has been carried out by Fajri (2017), Khommalludzin and Saputro (2020), and parianti et al. (2016), whose results do not show a positive relationship between norm values and the occurrence of whistleblowing.

The Effect of Employee Solidarity on Whistleblowing

The second hypothesis of this study stating that "norm values affect the occurrence of whistleblowing in DKI Jakarta SKPD" is not supported. Thus, it can be concluded that employee solidarity does not have a positive influence on the occurrence of whistleblowing in SKPD DKI Jakarta. This certainly contradicts the results of research by Astutiningsih (2018), Firsanti (2016), and Mulfag and Sherly (2019).

The results of this study contradict the Theory of Reasoned Action where if there is an outside influence and is considered good by a person or employee, it will encourage that person or employee to behave (Ajzen, 2012). Where outside influence is meant is the view of others about whistleblowing, it is an ethical act that will influence an employee to support whistleblowing.

In this study, it did not show that there was a good influence from co-workers who would later form solidarity. The solidarity referred to by Emile Durkheim in Firsanti (2016) is mutual trust between group members. This means that the sense of solidarity here does not support the existence of whistleblowing in the DKI Jakarta SKPD. This lack of concern from co-workers makes an employee not get good influences from outside the individual so that it is not in line with what is explained by the Theory of Reasoned Action, where individual behavior is influenced by the work environment.

In accordance with the Theory of Reasoned Action, Paul (1994) in Selviani (2020) explains that the intended support is support from colleagues. The strength of co-workers who mutually reinforce views among employees is what is referred to as employee solidarity. It is from this solidarity that relationships between individuals based on shared morals, beliefs, and emotional experiences will be formed. Within the DKI Jakarta SKPD, the lack of support for this whistleblowing act is stronger than the awareness to report fraud.

CONCLUSION

Behavioral attitudes do not affect the occurrence of whistleblowing in DKI Jakarta SKPD. The following conclusions are based on the indicators of the behavioral attitude variable questionnaire, namely attitudes or beliefs and the results of behavior. According to attitudes or beliefs, there are still many Jakarta SKPD employees who consider whistleblowing inappropriate because it is untrue, unethical, and unprofessional. Moreover, according to the results of behavioral attitudes, some of the answers do not agree with whistleblowing because of the lack of personal benefits.

Norm values have no effect on the occurrence of whistleblowing in SKPD DKI Jakarta. Although every DKI Jakarta SKPD already has a whistleblowing system, its implementation is not supported by employees. The reason why norm values have no effect is because employees think that the whistleblowing system is not supported either by the state of the government environment and by the lack of strict sanctions against fraud perpetrators or who are apathetic towards fraud cases.

Employee solidarity has no effect on the occurrence of whistleblowing in DKI Jakarta SKPD. This indicates that there are still many employees who do not pay attention to other employees to prevent fraud or lack of reminding each other among employees to refuse the occurrence of fraud.

This study has limitation with relatively low number of sample (i.e., 42). For further research, it is better to add more respondent and considering the variable of coDRorate culture which may have mlderating role in the link between independent and dependent variables under this study.

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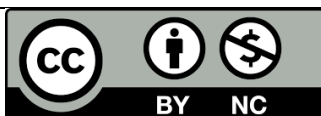
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