

## **Analysis of Factors Affecting the Act of Whistleblowing by Accountant**

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**Abstract:** Whistleblowing is the act of exposing an act of fraud committed by internal and external parties. This study aims to analyze the effect of rewards, the personal cost of reporting, organizational commitment, professional commitment, and the level of seriousness of fraud on the perception of whistleblowing actions. The research was conducted on auditors working at a public accounting firm in Central Java, East Java, and the Special Region of Yogyakarta. The sampling technique using random sampling technique was obtained by 103 respondents. The results of the study provide empirical evidence that the existence of rewards affects the act of whistleblowing. Meanwhile, the personal cost of reporting, organizational commitment, professional commitment, and the level of seriousness of fraud does not affect the intensity of auditors committing whistleblowing actions.

**Keywords:** Whistleblowing, Reward, Personal Cost of Reporting, Organizational Commitment, Professional Commitment, and Level of Seriousness Fraud

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### **1. Introduction**

Based on PSAK 1 of 2021 concerning the Presentation of Financial Statements, it is explained that the purpose of financial statements is to provide information regarding the financial position, performance, and changes in the financial position of a company that is beneficial to a large number of users in making economic decisions. Because it has a significant influence, some companies are known to manipulate financial statements with the aim of beautifying performance so that it is always attractive to shareholders and stakeholders.

The act of manipulating financial statements is commonly referred to as *fraud*. *Fraud* is an act of fraud or fraud committed by one or more people to obtain personal gain. Nurharjanti, (2017) explained that fraud is an action that is carried out because there are opportunities, opportunities, pressure, and justification for what is done. This action can occur in several situations and places, such as in the lowest environment, namely the family where the family is the most basic organization in the formation of individual habits in attitude, then school or university as the second place after the individual goes out to interact with other individuals to the top level, namely the organization or company where the individual works. One of the biggest *fraud* cases that have ever occurred is a case of fraudulent practices regarding accounting information carried out by an energy company from the United States, Enron. Enron was officially declared bankrupt after the stock price dropped dramatically when the scandal came to light. The accounting firm responsible for Enron's financial statements, namely Arthur Anderson, was later dissolved.

The Association of Certified Fraud Examiners Indonesia, (2020) stated that throughout 2019 there have been 239 cases of fraud with details of 167 cases of corruption, 50 cases of misuse of state assets or wealth, and 22 cases of financial statement fraud. The resulting loss reached Rp873,430,000,000 with an average loss of Rp7,248,879,868 per case. Reports of fraud received from a whistleblower became the most fraud disclosure media with a percentage of 38.9%, followed by internal audit with a percentage of 23.4%, through other media with a percentage of 15.1%, and external audit with a percentage of 9.6% (Association of Certified Fraud Examiners Indonesia, 2020).

Rustiarini & Merawati, (2020) Currently, whistleblowing is considered a system that is considered an effective control to detect and overcome fraud in organizations. Whistleblowing is the disclosure or reporting made by a person for unlawful, immoral, or unethical acts to an individual or group who is expected to take an evaluation and remedial action. A person who does whistleblowing is called a whistleblower. The existence of this whistleblower becomes important as a tool to increase accountability and transparency in a company (Apaza & Chang, 2020). Whistleblowing is a deterrent to the problem of violations both in government and private institutions (Kurniawati & Aris, 2022).

A reward is a form of appreciation given by the company's organization for the dedication that has been given by employees. Rewards can be described in various forms such as incentives, promotions, and benefits

provided by the company for the achievements that have been made. This reward is expected to be a positive influence so that more cheats will be revealed

The personal cost of reporting is the possibility of the risk of retaliation or sanctions from members of the company's organization which can then reduce a person's interest in reporting fraud. The members of the organization of the company in question can come from management, superiors, or co-workers. The forms of retribution vary, such as poor performance appraisals, obstacles to salary increases, termination of employment contracts, to being mutated to unwanted positions.

Organizational commitment is an important behavioral dimension that can make a tendency to survive as a member of the organization. The organization's commitment makes its members willing to spend more effort to serve the needs of the organization. Organizational commitment has three aspects, namely identification with the organization, motivation, and behavior. The form of organizational commitment is to increase motivation to expose fraud and prevent the organization from losses.

Professional commitment is the degree of loyalty of an individual to his profession. The level of professional commitment is a reflection between staff, employees, auditors, and so on in the professional environment. Being committed to a profession means believing that the profession that is carried out has a good impact on oneself. It arises based on a person's consideration of what he considers good and right.

The seriousness of cheating can be related to the amount of loss, and the type of fraud committed. The higher the level of seriousness of fraud that results in large losses, the higher the intention to carry out whistleblowing actions.

This research is a development of Agustin et al., (2020) research. The novelty of this study is the first addition of one independent variable, namely variable *reward*. *Rewards* are added to analyze situations where there is motivation given by the company in the form of awards such as money, salary increases, to promotions so that there is an expectation of *whistleblowing* actions have improved. The second novelty, this study updates the scope of respondents with accountants working in public accounting firms in the provinces of Central Java, East Java, and the Special Region of Yogyakarta.

## **2. Literature Review and Hypothesis Development**

### **2.1 Hierarchical Theory of Needs**

Maslow (1954: 35) human beings have five basic needs that must be met gradually from the very bottom to the very top. Each stage of needs can be met only if the previous stages are relatively sufficient. The five basic needs include physiological needs, the need for security, the need to be loved and cherished, the need for self-esteem, and the need for *self-actualization*. Maslow (1954: 35) divides the need for appreciation into two, namely internal and external. Various forms of external awards include praise, prizes, charters, and others. This will have a positive impact on someone's intention to *whistleblowing*.

### **2.2 Theory of Prosocial Behavior**

Prosocial behavior is any behavior that has a beneficial value for others. Brief and Motowildo (1986:710) explain that prosocial behavior theory can help members of organizations have behaviors to overcome bad things that happen between individuals, groups, and organizations where they must interact and comply with existing rules in the organization. Dozier and Miceli (1985:823) explain that whistleblowing is a prosocial behavior because in general *whistleblowing* can change circumstances from previously unfavorable to more favorable, both material and psychological. Indirectly it can be said that prosocial behavior has the objective of improving the welfare of the other party.

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

The theory of behavior was first initiated by Ajzen (1991: 179) which showed the relationship between attitude and behavior. The theory of planned behavior explains that there are at least three main factors that influence a person's interest in doing something. *Attitude toward* a behavior is the first factor that assesses whether the behavior carried out will provide benefits or not. The second factor is a social factor called *subjective norms*, namely social pressure that affects individuals to perform or not to carry out these behaviors. The third factor is perceived behavior control, which refers to something that will be faced when performing the *behavior*.

*Whistleblowing* is part of planned behavior. *Whistleblowing* is an action planned by the *whistleblower*. The act of whistleblowing itself is influenced by the three factors described above to decide whether to do *whistleblowing* or not. Based on the theory of planned behavior, a *whistleblower* will consider whether the action is beneficial and the consequences that will be faced when carrying out a *whistleblowing* action.

## **2.4 Whistleblowing**

Miceli et al., (2008:6) argue that *whistleblowing* is an act of disclosure made by members of an organization about illegal, or immoral practices in an organization. People who commit *whistleblowing* actions are called *whistleblowers*. A *whistleblower* takes this action in order to get action from the authorities to evaluate and make improvements. This *whistleblowing* action needs to get support from various parties in order to run well.

Lombard & Brand, (2019: 186) explained that whistleblowing can be done by two methods, namely *internal whistleblowing* and *external whistleblowing*. *Internal whistleblowing* is the disclosure or reporting made to members of the organization itself with a higher level of authority. Meanwhile, what is meant by *external whistleblowing* is the act of reporting or disclosure made to parties from outside the organization such as to the government, police, and also the community. In general, *internal whistleblowing* is preferred by organizations and companies because the impact is relatively less serious compared to *external whistleblowing*. The existence of a *whistleblowing* system in a corporate organization indicates good organizational governance.

## **2.5 Reward**

A reward is a sign that the work and dedication of organizational members get a good response and are appreciated positively by the company. Giving rewards is a form of appreciation from the company organization that will motivate members to improve their performance. The rewards given by the company will help increase loyalty for its members (Febianti et al., 2020).

In making a decision to disclose an act of crime, an individual will consider aspects of gains and losses that may arise from the act. The appreciation in the form of awards or rewards is seen as beneficial to the whistleblower so that it will encourage a whistleblower to reveal the fraud that occurs.

The hierarchy theory of needs expressed by Maslow, (1954) explains that rewards are the most basic human needs in the form of money or finance. A person's actions toward whistleblowing will be influenced by the rewards and sanctions he will receive.

Research from Azzahra & Hadinata, (2021) provides empirical evidence that reward affects whistleblowing actions. Consistent with Febianti et al., (2020) which shows that the rewards given by the company, will affect employee intentions in carrying out whistleblowing actions. Based on the description above, the formulation of the first hypothesis in this study is as follows:

**H1:** Reward affects whistleblowing

## **2.6 Personal Cost of Reporting**

Based on the theory of planned behavior developed by Ajzen, (1991) a person's behavior is influenced by the perception of perceived behavioral control, which leads to ease or difficulty faced. In acting as a whistleblower, a whistleblower will pay attention to the possibility that his actions will go easily or will have difficulties as and after doing so. In this case, the perception of behavioral control plays a considerable role in determining a person's interest in determining whether or not to do whistleblowing.

The prosocial behavioral theory assumes a person will do something to achieve their well-being individually as well as in a group (Brief & Motowidlo, 1986). Prosocial behavioral theories have antecedents that can be viewed from an individual and contextual perspective. Personal costs are part of an individual's perspective that will determine a person's actions to become a whistleblower.

The personal cost of reporting is the perception of the difficulty or threat of revenge that a whistleblower is likely to feel. Many possibilities will be experienced by a whistleblower such as salary cuts, promotion delays, mutations to unwanted positions, termination of employment, and many other forms of retaliation. There is also an assumption that reporting fraud is a form of betrayal of superior orders so that the risk of retaliation that will be experienced will be greater (Nurkholis & Bagustianto, 2015). The greater the perception of the personal cost of reporting, the less interested a person will be in whistleblowing.

Research by Agustin et al., (2020) provides empirical evidence that the personal cost of reporting influences whistleblowing actions. In line with this research, Pratolo et al., (2020) also proved that the personal cost of reporting has a negative relationship with whistleblowing actions, which means that the greater the perception of the personal cost of reporting, the less likely someone is to whistleblowing. Collaboration with Indriani et al., (2019) found that the personal cost of reporting negatively affects whistleblowing actions, which means that with high operational costs, there will be a low possibility of someone doing whistleblowing actions. Based on the description above, the formulation of the second hypothesis of this study is as follows:

**H2:** Personal cost of reporting negatively affects whistleblowing.

## **2.7 Organizational Commitment**

Organizational commitment is the love of members for their organization which is shown by performing

tasks and functions optimally so that goals can be achieved. If a member has a high organizational commitment, there will be a sense of ownership and improve the welfare of the organization. Members of the organization will reveal the facts or truth if they know there is a fraud that can interfere with the success of the organization in achieving its goals (Busra et al., 2019).

Many studies have made prosocial behavior theory the basis for explaining the variables of organizational commitment to whistleblowing actions. Brief & Motowidlo, (1986) suggests that prosocial organization theory is an action taken by an organization against individuals to improve the welfare of individuals and organizations.

It can be affirmed that the act of whistleblowing is a form of realization of organizational commitments carried out by members. Members will take whistleblowing actions to protect the organization from things that are unethical or considered illegal. The commitment of the organization will be reflected in the actions of members who feel that problems in the organization are members' problems as well, so they feel responsible for overcoming these problems (Azzahra & Hadinata, 2021).

Research by Agustin et al., (2020) provides empirical evidence that organizational commitment affects whistleblowing actions. Research conducted by Sofyanty, (2019)s also provides similar results, namely organizational commitment has a positive effect on whistleblowing actions. In line with Putri et al., (2022) which shows that organizational commitment will have a positive and significant effect on the intention to carry out whistleblowing actions. Based on the description above, the formulation of the third hypothesis of this study is as follows:

**H3:** Organizational commitment affects whistleblowing actions.

## **2.8 Professional Commitment**

In the theory of planned behavior, there is the concept of attitude towards behavior to understand and judge the good or bad to do something and consider whether to benefit or not. Professional commitment can describe attitudes toward behavior. One of a person's attitudes to show professional commitment is to comply with the rules and codes of professional ethics in the organization to carry out their duties properly (Primasari & Fidiana, 2020).

Professional commitment is a belief in the values and purpose of the profession. Someone who has a high professional commitment will make maximum power and effort for and on behalf of his profession and always wants to maintain membership in his profession (Pangestu & Rahajeng, 2020)

Whistleblowing is the embodiment of professional commitment. Each professional organization will have its own rules and codes of ethics in carrying out its professional duties. Whistleblowing is a form of complying with the code of ethics because it minimizes fraud that violates the rules and has the potential to damage the image of the profession being undertaken Shawver et al., (2015)

Pangestu & Rahajeng's research, (2020) provides empirical evidence that professional commitment affects whistleblowing actions. Consistent with the research of Agustin et al., (2020) also showed similar results, namely professional commitment has a positive effect on whistleblowing actions. In line with (Primasari & Fidiana, 2020) which shows professional commitment has a positive effect on whistleblowing actions. Based on the description above, the formulation of the fourth hypothesis of this study is as follows:

**H4:** Professional commitment affects whistleblowing actions.

## **2.9 The level of Seriousness of Fraud**

Prosocial behavior theory directs members to perform behaviors in organizations with the aim of improving organizational welfare. All types of violations will cause harm to members and organizations so whistleblowers will be motivated to report suspected fraud. Based on these findings, it is connected with the theory of social behavior where members will prevent fraud to restore the position of the company's organization towards welfare (Primasari & Fidiana, 2020).

According to the theory of planned behavior, the seriousness of cheating is related to attitudes toward behavior. The greater impact will be received by the company's organization due to fraud, it will foster greater intentions also from organizational members to carry out whistleblowing actions (Mardah & Supri, 2021)

Research by Agustin et al., (2020) provides empirical evidence that the seriousness of fraud affects whistleblowing. Consistent with research (Dianingsih & Pratolo, 2018; Pratolo et al., 2020)also explained that the seriousness of fraud has a positive effect on whistleblowing actions. Research conducted by (Primasari&Fidiana, 2020) shows consistent results that the level of seriousness of fraud will have a positive effect on whistleblowing actions. Based on the description above, the formulation of the fifth hypothesis of this study is as follows:

**H5:** The seriousness of fraud affects whistleblowing actions.

### 3. Research Method

#### 3.1 Population and Sample

This research is a quantitative research that processes research data using statistics. The sampling technique uses a random sampling method which means that each part of the population allows it to be used as a research sample. The sample in this study was accountants who worked in public accounting firms in Central Java, East Java, and Yogyakarta Special Regions.

Table 1. Sample Acquisition Result

Information	Quantity	Percentage (%)
Questionnaires obtained after deployment	103	100
Questionnaires that have extreme data	11	10,7
Research samples	92	89,3

Source: Data Analysis Result, 2023

Based on the results of the sample acquisition above, from the 103 data obtained, 11 data were issued that had extreme values until 92 data were obtained which will be tested with the SPSS 25 statistical data processing application.

Table 2. Respondent Demographics

Criteria	Quantity	Percentage (%)
Gender		
Man	29	31,5
Woman	63	68,5
Education		
D3	7	7,6
D4	9	9,8
S1	70	76,1
S2	6	6,5
Age		
22-25 years	56	60,9
26-29 years	25	27,2
30-33 years	5	5,4
34-37 years	3	3,3
over 37 years old	3	3,3
Length of Work		
1-3 years	63	68,5
4-6 years	29	31,5
Position		
Junior Auditors	79	85,9
Senior Auditors	13	14,1

Source: Data Analysis Result, 2023

It is known that from 92 respondents, the number of male respondents amounted to 29 respondents with a percentage of 31.5% and the number of female respondents amounted to 63 respondents with a percentage of 68.5%. A number of respondents who had the last education D3 as many as 7 people or about 7.6%, the last education D4 as many as 9 people or about 9.8%, the last education S1 as many as 70 people or about 76.1%, and respondents whose last education was S2 as many as 6 people or about 6.5%. Of the 92 respondents who filled out the research questionnaire, 79 respondents were junior auditors with a percentage of 85.9%, and senior auditors as many as 13 people with a percentage of 14.1%. Based on age, respondents to this study were dominated by auditors aged 22-25 years with a percentage of 60.9%. Based on work experience, 63 respondents have only worked for 1-3 years and 29 respondents have worked for 4-6 years.

### 3.2 Research Indicators

Table 3. Research Indicators

Variable	Indicators	Source
Reward	<ol style="list-style-type: none"> <li>1. Reporting fraud is a very difficult decision, so the incentives are worth the decision.</li> <li>2. If I report fraud or misconduct at the place where I work, the organization will reward me in the form of incentives in the framework of the award.</li> <li>3. If I report fraud or misconduct at the place where I work, I will be given a position that is important to me.</li> <li>4. I become motivated to report violations that occur because of gifts.</li> </ol>	(Elimanto & Mulia, 2016)
Personal Cost of Reporting	<ol style="list-style-type: none"> <li>1. I will not report cheating because I fear reprisal</li> <li>2. I will not report fraud in the environment where my agency works because I fear retaliation.</li> <li>3. If I report fraud or fraud that occurs in the place where I work, I may not get another job.</li> <li>4. If I report fraud where I work, my safety and my family will be threatened.</li> </ol>	(Nurkholis & Bagustianto, 2015)
Commitment Organization	<ol style="list-style-type: none"> <li>1. This KAP organization has a lot of personal meaning to me</li> <li>2. It will be very difficult for me to leave the KAP where I work now</li> <li>3. One of the main reasons I continue to work for KAP is because I believe that loyalty is important and therefore a sense of moral obligation remains.</li> <li>4. Try and work harder to help KAP achieve its goals.</li> <li>5. I will be very happy to spend the rest of my career at KAP.</li> </ol>	(Allen & Meyer, 1990)
Professional Commitment	<ol style="list-style-type: none"> <li>1. I really care about the fate of this profession</li> <li>2. I will try my best as hard as possible to launch my career as an accountant.</li> <li>3. In my opinion, the accounting profession that I will live in is the best thing in my life, especially in terms of the performance of duties.</li> <li>4. I am very concerned about my professional career development.</li> <li>5. I am proud to tell others that I am a professional accountant.</li> </ol>	(Mastiniwati & Mansor, 2020)
The Level of Seriousness of Fraud	<ol style="list-style-type: none"> <li>1. I will report fraudulent acts committed by my colleagues if the amount is material.</li> <li>2. I will report the actions taken by the management of the company I audit if I produce false company accounting information, which is intended to commit fraudulent acts.</li> <li>3. I will report the person who has committed fraud to someone for personal gain (for the perpetrator of the fraud).</li> <li>4. I will not report my colleagues who steal company assets, because the amount is immaterial.</li> </ol>	(Miceli dkk., 2008; Setyawati dkk., 2015)
Whistleblowing Measures	<ol style="list-style-type: none"> <li>1. The reward motivates members to act honestly.</li> <li>2. I want to be a whistleblower and want rewards.</li> <li>3. I think the act of whistleblowing is an act of heroism.</li> <li>4. I will use anonymous reporting channels to report misconduct within the companies I audit.</li> <li>5. I will report any misconduct by my supervisor.</li> <li>6. I will report misconduct by a more senior accountant.</li> <li>7. Whistleblowing is the act of a responsible member of an organization.</li> <li>8. Reporting fraudulent acts is my responsibility to the organization</li> <li>9. Whistleblowing is part of a strategy to maintain and improve organizational quality.</li> <li>10. I will report the action of the case to the right person in the KAP where I work.</li> <li>11. I will notify the upper management of the company about the fraud that occurred.</li> <li>12. I will notify my supervisor about the case that happened.</li> <li>13. If I become aware of any fraud or corruption occurring within the agency, I will be interested in taking whistleblowing action.</li> <li>14. I plan to take a whistleblowing action to reveal fraud or corruption that has occurred in the agency if I find out about it.</li> <li>15. I will report violations committed by parties who have become internal targets.</li> </ol>	(Agustin dkk., 2020; Mastiniwati & Mansor, 2020; Nurkholis & Bagustianto, 2015)

The instruments used will be measured using a five-point Likert scale.

### 3.3 Data Analysis Technique

In this study, testing the hypothesis using multiple regression analysis. Multiple linear regression method



was used to determine the correlation of each independent variable to the dependent variable.

$$MW = \alpha + R + PCR + OC + PC + SoF + e$$

## 4. Result and Discussion

### 4.1 Descriptive Statistical Analysis

Table 4. Statistic Analysis Test Result

Variabel	N	Min	Max	Mean	Std.Dev
Reward	92	7	19	14,52	3,036
Personal Cost Of Reporting	92	4	14	6,760	1,744
Organizational Commitment	92	12	24	19,89	2,505
Professional Commitment	92	16	24	20,95	1,660
The Level of Seriousness of Fraud	92	12	18	14,55	1,244
Whistleblowing Measures	92	45	62	54,79	4,341
Valid N (listwise)	92				

Source: Data Analysis Result, 2023

The *reward* perception assessment of 92 analysis samples has a minimum value of 7 and a maximum value of 19. The standard deviation is 3.036. The average value for the *reward* variable with four statement items was 14.52. This means that auditors have the perception that rewards motivate respondents to act *whistleblowing*. The *personal cost of reporting* has a minimum value of 4 and a maximum value of 14. The standard deviation value is 1.744. The average value for the *personal cost of reporting* variable with four statement items was 6.76. This means that auditors who have a *perception of the personal cost of reporting* are not a reason for respondents to continue *whistleblowing*. Organizational commitments have a minimum value of 12 and a maximum value of 24. The standard deviation value is 2.505. The mean score for the organizational commitment variable with five statement items was 19.89. This means that auditors have high organizational commitment. The professional commitment of the 92 analysis samples has a minimum value of 16 and a maximum value of 24. The standard deviation value is 1.66. The mean score for the professional commitment variable with five statement items was 20.95. This means auditors have high professional commitment. The seriousness of fraud has a minimum value of 12 and a maximum value of 18. The standard deviation value is 1.244. The average value for the cheating seriousness variable with four statement items was 14.55. This means that auditors pay attention to the seriousness of fraud if *whistleblowing*. The *whistleblowing* intention of 92 analysis samples had a minimum value of 45 and a maximum value of 62. The standard deviation value is 4.341. The mean value for the dependent variable intent to perform a *whistleblowing* action with 15 statement items was 54.79. This indicates that the auditor agreed to carry out *whistleblowing* actions.

### 4.2 Validity and Reliability Test Result

Table 5. Validity Test Result

Variable	Statement	r Count	r Table	Information
Reward	R_1	0,757	0,17	Valid
	R_2	0,625	0,17	Valid
	R_3	0,733	0,17	Valid
	R_4	0,732	0,17	Valid
Personal Cost of Reporting	PCR_1	0,643	0,17	Valid
	PCR_2	0,310	0,17	Valid
	PCR_3	0,685	0,17	Valid
	PCR_4	0,650	0,17	Valid
Organizational Commitment	OC_1	0,449	0,17	Valid
	OC_2	0,708	0,17	Valid
	OC_3	0,473	0,17	Valid
	OC_4	0,256	0,17	Valid
	OC_5	0,673	0,17	Valid
Professional Commitment	PC_1	0,492	0,17	Valid
	PC_3	0,463	0,17	Valid
	PC_4	0,432	0,17	Valid
	PC_5	0,226	0,17	Valid
The Level of Seriousness of Fraud	SoF_1	0,250	0,17	Valid
	SoF_2	0,452	0,17	Valid

	SoF_3	0,377	0,17	Valid
	WM_1	0,432	0,17	Valid
	WM_2	0,670	0,17	Valid
	WM_3	0,591	0,17	Valid
	WM_4	0,544	0,17	Valid
	WM_5	0,552	0,17	Valid
	WM_6	0,564	0,17	Valid
	WM_7	0,486	0,17	Valid
	WM_8	0,327	0,17	Valid
	WM_9	0,314	0,17	Valid
	WM_10	0,197	0,17	Valid
	WM_12	0,178	0,17	Valid
	WM_13	0,498	0,17	Valid
	WM_14	0,318	0,17	Valid
	WM_15	0,385	0,17	Valid

Source: Data Analysis Result, 2023

If t count is greater than t table, then the difference is significant, so the instrument is declared valid (Sugiyono, 2013).

Table 6. Reliability Test Result

Variable	Cronbach Alpha	Cronbach Alpha Value Limit	Information
Reward (X1)	0,861	0,6	Reliable
Personal Cost of Reporting (X2)	0,762	0,6	Reliable
Organizational Commitment (X3)	0,727	0,6	Reliable
Professional Commitment (X4)	0,609	0,6	Reliable
The Level of Seriousness of Fraud (X5)	0,451	0,6	Unreliable
Whistleblowing (Y)	0,811	0,6	Reliable

Source: Data Analysis Result, 2023

Data is considered reliable if the Cronbach Alpha value > 0.60. Based on the results of data analysis, one variable, namely the level of seriousness of fraud, was declared not to have passed the reliability test so it can be concluded that the data acquisition or instruments used are still not reliable.

#### 4.3 Discussion

Before performing multiple linear regression tests, classical assumption tests are carried out first. The first test is the normality test using the One-Sample Kolmogorov-Smirnov Test resulting in a significance value of 0.172 which is greater than 0.05 so that it can be concluded that the data is normally distributed. The second classical assumption test is the multicollinearity test which produces a VIF value of 1.070-2.057 and a tolerance value of 0.486-0.935 so that it can be concluded that the regression model is free from multicollinearity. The third test was carried out heteroscedasticity test using Spearman's rho test which correlated the value of the independent variable with the unstandardized residual and obtained the value of each independent variable 0.448-0.870 where the value is greater than 0.05 so that it can be concluded that the regression model is free from heteroscedasticity.

In this study, hypothesis testing was carried out using multiple linear regression analysis models. The following is a table of multiple linear regression analysis:

Table 7. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	37,455	5,804		6,453	0,000
Reward	0,938	0,143	0,656	6,557	0,000
Personal Cost of Reporting	-0,306	0,199	-0,123	-1,538	0,128
Organizational Commitment	0,002	0,181	0,001	0,012	0,991
Professional Commitment	0,027	0,242	0,010	0,110	0,913
The Level of Seriousness of Fraud	0,356	0,263	0,102	1,356	0,179



Adjusted R2	0,518	
F	20.548	0,000 <sup>b</sup>

Source: Data Analysis Result, 2023

Simultaneous test F shows a significance value of 0.000. The significance value produced by the F test is less than 0.05, so it can be concluded that the multiple regression model is qualified and can be said to be a fit regression model. Narrated *Adjusted R Square* of 0.518 or 51.8%. This shows that independent variables, namely *reward*, *the personal cost of reporting*, organizational commitment, professional commitment, and the level of seriousness of fraud, can explain the variation of dependent variables, namely *whistleblowing* actions by accountants of 0.518 or 51.8% while the remaining 48.2% is explained by other variables that are not included in this study.

Based on the results of multiple regression tests that the calculation results of each variable can describe the effect of each independent variable on the dependent variable, namely as follows:

The results of the calculation of each variable can describe the effect of each independent variable on the dependent variable, namely reward has a significance value (sig t) of 0.000 which is smaller than the significance level of 0.05 ( $0.000 < 0.05$ ) and **H1 is accepted**. Giving rewards affects whistleblowing actions because rewards will be an award and motivation to accountants who have dared to disclose financial information manipulation. Giving rewards will also have a positive impact on improving the quality of work of an accountant. In addition, accountants will also feel rewarded with rewards so that an accountant will be more thorough and careful in doing their job. The relationship between rewarding to whistleblowing actions is in line with the hierarchy of needs theory as a general theory of research. Rewards can be given in the form of praise, award certificates, salary increases, promotions, and so on. With the reward, an accountant will feel that there is a high bond between the public accounting firm and the clients being handled. Therefore, rewards will encourage accountants to dare to disclose cases such as manipulation of financial information, embezzlement of funds, and so on that have become the target of the client's internal company. This finding is also in line with the theory of planned behavior, where the theory explains that there are three main factors that influence a person in carrying out an action. One of them is the factor of whether the actions taken will provide benefits or will even get a threat to the perpetrator. Giving rewards to whistleblowers will make whistleblowers benefit from the actions that have been taken. This study provides empirical evidence that reward affects whistleblowing. This is consistent with Azzahra & Hadinata's research, (2021) which concludes that giving rewards affects whistleblowing actions.

The test results state that personal cost of reporting has a significance value of 0.128, where the value is greater than 0.05 ( $0.128 > 0.05$ ), and **H2 is rejected**. The personal cost of reporting has no effect on whistleblowing actions because in general accountants as respondents believe that there are threats such as obstacles to promotions, salary delays, being given poor judgments, and personal and family safety threatened due to whistleblowing actions. However, this is ignored considering that the work environment always supports whistleblowing attitudes and overall respondents are brave to face these threats. The personal cost of reporting is a factor that influences accountants to carry out whistleblowing actions. In this study, accountants as respondents ruled out the retaliatory factor that would be received when committing whistleblowing actions. Accountants will try to work as well as possible optimally by doing work according to standardization as an accountant. The risk of retaliation is not a factor in the accountant's consideration for whistleblowing. This can happen, among other things, because in this study accountants as respondents have young enough age to face the threat that will be received and is able to defend and defend themselves if one day the threat occurs in real terms. This study provides empirical evidence that the personal cost of *reporting* does not affect whistleblowing. This is in line with research by Busra et al., (2019) and Mardah & Supri, (2021) which concluded that the personal cost of reporting does not affect whistleblowing actions.

The test results state that organizational commitment has a significance value of 0.991, where the value is greater than 0.05 ( $0.991 > 0.05$ ), and **H3 is rejected**. Organizational commitment has no effect on whistleblowing actions because this study was dominated by respondents who were still quite young and still expected a career increase outside the public accounting firm where respondents currently work. In addition, organizational commitment has no effect on whistleblowing actions in this study may occur because respondents come from cities where audit clients have little possibility of deliberate fraud resulting in losses to the company. The high and low organizational commitments held by public accountants in the research area less influenced their intention to commit whistleblowing actions. There are other factors that are able to control the behavior of accountants to perform whistleblowing actions. The lack of self-confidence, until the follow-up after the report was made, made the accountant reluctant to take whistleblowing actions. In the theory of planned behavior as part of subjective norms, a high sense of organizational commitment will foster a sense of wanting to improve the welfare and profitability of the organization so that if an accountant finds actions that are likely

to interfere with the public accounting firm in achieving its goals, there will be a desire to report the case. This study has not been able to prove clearly and well because in carrying out actions, it is still influenced by the individual assumptions of an accountant. This study provides empirical evidence that organizational commitment does not affect whistleblowing actions, This is consistent with research by Indriani et al., (2019) and Mardah & Supri, (2021) which concludes that organizational commitment does not affect whistleblowing actions.

The test results state that professional commitment has a significance value of 0.913, where the value is greater than 0.05 ( $0.913 > 0.05$ ), and **H4 is rejected**. Professional commitment has no effect on whistleblowing actions because professional commitment by accountants is shown by other things such as pride in the accounting profession and also career development as an accountant. In this study, respondents were dominated by public accountants who were still in the position of junior auditors so in order to maintain their careers in the world of public accountants, junior auditors were reluctant to take whistleblowing actions. The absence of follow-up after the whistleblowing action is carried out is also an obstacle for an accountant to become a whistleblower. In addition, the lack of confidence of a junior auditor can also reduce the intention of an accountant to carry out whistleblowing actions. Research provides empirical evidence that professional commitment does not affect whistleblowing. This research is consistent with research conducted by Ridho & Rini, (2016) which concluded that professional commitment does not affect whistleblowing actions.

The test results state that The Level of Seriousness of Fraud has a significance value of 0.179, where the value is greater than 0.05 ( $0.179 > 0.05$ ), and **H5 is rejected**. The seriousness of fraud does not affect *whistleblowing* actions because an accountant will report fraud as both materially and non-materially harmful. The existence of rewards will encourage accountants to reveal the slightest form of fraud found. Prosocial behavior theory will encourage accountants to commit *whistleblowing* actions. Prosocial behavior theory directs accountants to strive to protect and protect organizations from fraud and losses suffered. Therefore, the size of the fraud rate will not affect *whistleblowing* actions because the clients of the organization where the public accountant is located will still be harmed if there is a violation, both large and small. The absence of a perception of the seriousness of cheating makes this variable have no effect on *whistleblowing* actions. The level of seriousness of fraud is measured by each individual accountant so that there are differences in perceptions about how much the nominal loss will be said to be low, medium, or serious. This study provides empirical evidence that the seriousness of fraud does not affect *whistleblowing*. This is in line with research conducted by Nurhalizah & Saud, (2021) which concluded that the seriousness of fraud does not affect *whistleblowing*.

## 5. Conclusion

This study aims to empirically examine the effect of *rewards*, *the personal cost of reporting*, organizational commitment, professional commitment, and the level of seriousness of fraud on the intention of *whistleblowing* actions by accountants. Based on the results of testing and discussion obtained in the previous chapter, it can be concluded as follows:

1. *Rewards* affect whistleblowing actions. Whether or not the *reward* given affects the *whistleblowing* action by the accountant.
2. *The personal cost of reporting* has no effect on whistleblowing actions. The small risk of retaliation that will be received will not affect the *whistleblowing* action by the accountant.
3. Organizational commitment has no effect on whistleblowing actions. The high and low commitment of the organization will not affect the *whistleblowing* action by the accountant.
4. Professional commitment has no effect on whistleblowing actions. The high and low professional commitment will not affect *whistleblowing* actions by accountants.
5. The seriousness of cheating has no effect on whistleblowing. The high level of seriousness of the violation will not affect the act of *whistleblowing* by the accountant.

Based on the test results obtained in the previous chapter, there are several limitations, namely:

1. This research was conducted by distributing questionnaires to public accounting staff in Central Java, East Java, and Yogyakarta. Researchers cannot accompany them directly in filling out the questionnaire due to the busyness of the auditors, allowing for misinterpretation of the statements submitted.
2. In the variable, the level of seriousness of cheating cannot exceed the limit of the Cronbach alpha value where the reliability test results are only 0.451 which can be concluded that the research data obtained are less reliable or not reliable.
3. The results of the coefficient of determination test (*Adjust R square*) showed that the independent variable explained the variation in the dependent variable, namely the *act of whistleblowing* by the

accountant of 0.518 or 51.8% while the remaining 48.2% was explained by other variables that were not included in this study.

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