



Ethical Climate, Motivation of Public Services and Machiavellianism in the Intent of E-Whistleblowing

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Abstract

This research was aims to examine the effects of ethical climate, public service motivation, and Machiavellianism on e-whistleblowing intentions. The data used are sourced from primary data with the research instrument using questionnaires. This study was conducted at the Denpasar City OPD with the concept of smart city. Smart city is an effort to realize the city as an engine of economic growth that is highly competitive, environmentally sustainable, and safe and comfortable for its citizens. The sample used in this study amounted to 72 samples of financial staff in Regional Operational Devices (OPD). Analysis of the data used in this study uses Partial Least Square (PLS). The results of this study indicate that ethical climate, public service motivation, and Machiavellianism have a positive effect on e-whistleblowing intentions.

Keywords: Ethical Climate; Motivating Public Services; Machiavellianism; E-Whistleblowing.

1. Introduction

(Whistleblowing is the disclosure of illegal, immoral or unlawful practices committed by members of an organization (either former employees or those who are still working) that occur within the organization where they work. According to Miceli and Near [1], the typical tendency to conduct whistleblowing is those who hold professional positions, have a positive reaction to their work, serve longer, have good performance, have a larger working group and get the responsibility of others to declare whistleblowing. Whistleblowing is an effective way to eradicate and prevent corruption.

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Providing information by insiders plays an important role in resolving the problem of corruption because it is often difficult to detect structural problems from outside the organization. Data on Transparency International in 2011 shows that Indonesia is ranked 100 out of 183 countries in terms of corruption. In the survey, Indonesia scored a Corruption Perception Index (CPI) of 3.0 or up 0.2 points compared to the previous year of 2.8. The increase in CPI figures is not yet in line with expectations, because the government has targeted a score of 5.0 in 2014. This shows that efforts to eradicate corruption in Indonesia have not been as successful as expected.

In particular the case regarding whistleblowing has also occurred in Denpasar City, such as the corruption case of a paving project in the heritage area Gajah Mada's street, Denpasar which involved the winner of the tender of PT Alit Wirajaya and the supervisory consultant of CV Unika Desain. In addition to corruption cases, the whistleblowing phenomenon has also occurred in cases of alleged tax evasion conducted by the Tiara Dewata Group Denpasar. The company allegedly committed tax evasion in 2005 and 2006 periods, namely PPH and VAT.

In the private sector the impact of whistleblowing is the fraud of large companies such as the Enron and WorldCom cases in the US. The corporate accounting scandal surprised all and Ms. Watkins, a vice president of Enron, became famous for revealing Enron's mistakes. Since that time, American society has seriously considered the importance of whistleblowing [2].

Rothschild's study found the fact that 69% of whistleblowers were fired for reporting unethical actions internally, 80% were dismissed for reporting unethical actions externally. In the research Ting [3] stated that as employees who do whistleblowers will get discriminated against from the environment in which they work by their colleagues or superiors. Their rights as employees will decrease and will be rejected by more other employees. Poor treatment of whistleblowing agents makes the government make protection regulations for whistleblowers.

The whistleblower arrangement is included in Law No. 13 of 2006 concerning Witness and Victim Protection, and the Supreme Court Circular Number 4 of 2011 concerning the Treatment of Whistleblowers and Justice Collaborators. Efforts to reduce the level of corruption in government agencies were carried out by the issuance of the Republic of Indonesia Presidential Instruction No. 7 of 2015 concerning the Action of Preventing and Eradicating Corruption in 2015 [4]. The presidential instruction included the optimization of the implementation of the whistleblowing system (WBS) and guarantee of protection of whistleblowers / reporters integrated in the Ministry / Institution as well as increasing the effectiveness of the implementation of the whistleblowing system (WBS). In accordance with the Republic of Indonesia Presidential Instruction Number 7 of 2015, the Witness and Victim Protection Agency (LPSK) was appointed as guarantor answered in terms of increasing the effectiveness of the Whistleblowing System (WBS) implementation, the Witness and Victim Protection Agency (LPSK) explained that this condition was due to parties who felt aggrieved were likely to provide resistance to prevent the whistleblower from providing reports and testimonies.

Even though official regulations have been made by the government, the implementation of e-whistleblowing in Indonesia is still relatively new. The report of the Witness and Victim Protection Agency (LPSK) states that this

system is still in the development stage of the reporting system by several organizations in Indonesia, while several other organizations are only in the system development stage. While in other countries such as the United States (US), Australia, and some countries in Europe, fraud reporting systems or bad practices and whistleblower protection have long been implemented [5].

There are also complaints cases through Whistleblowing System (WBS) in Pertamina, there are 44 cases being investigated by the complaint system quoted from Kompas online article. This system provides an opportunity for any Pertamina employee who wants to make a complaint about unethical actions at this institution. Pertamina guarantees the confidentiality of the sender of the information. This WBS covers corruption, bribery, conflict of interest, theft, cheating and violating company rules.

The topic in this study is the ethics of the accounting profession. The accountant profession must carry out duties based on applicable ethics, principles and rules. One of the responsibilities of an accountant is to report financial fraud. However, in practice a whistleblowing can treat discrimination or retaliation (revenge) from the workplace environment so that there is fear in revealing fraud manually by talking to superiors or co-workers. The 2011 Transparency data shows the results of the high rate of corruption. This research motivation is to examine empirically about disclosure of fraud using a system or e-whistleblowing. This research was conducted at the Denpasar City OPD with the concept of smart city. Smart city is an effort to realize the city as an engine of economic growth that is highly competitive, environmentally sustainable, and safe and comfortable for its citizens. Smart city is a smart city concept that helps people to manage existing resources efficiently and provide the right information with the benefits of information sources and using sophisticated technology to make life easier.

By the existence of alternatives that facilitate the disclosure of complaints of fraud, it is expected to increase the intention to conduct e-whistleblowing. According to the theory of reasoned action (TRA), the intention is the desire to behave (behavioral intention). In line with the TRA concept regarding the attitudes of Smith [6] research results addressing ethical climate has a significant effect on e-whistleblowing intentions. Research conducted in Malaysia which aims to test internal auditors in the intention to reveal e-whistleblowing. Yunos [7] show the influence of three types of ethical climate dimensions (egoism, virtue and principles) have a significant influence on the disclosure of individual e-whistleblowing behavior. Park and Blenkinsopp's [8] studied which shows the results of research investigating ethical climate theory and contextual predictors of the willingness to conduct whistleblowers and whistleblower frequencies in the form of errors. The ethical climate studied shows a significant positive relationship to whistleblowing intentions. Zhang [10], showed significant positive results. Research shows that developing ethical climate in the organization has an impact on increasing willingness in whistleblowing. Gallagher [11] this study shows the ethical climate results in significant whistleblowing.

Different findings also found in Rothwell and Baldwin's research [12] which showed that ethical climate had no significant effect on whistleblowing disclosure. A study investigating predictors of police alertness to reveal whistleblowing and frequency of police in whistleblowing in the form of errors. The results of the study also showed that police were less likely than civil servants to express fraud. According to Setyawati's research [4],

ethical climate has no significant effect. This may be because employees at the Government Goods / Services Procurement Policy Institution (LKPP) may still prioritize an environment where self-interest is much more important than the interests of others.

2. Theoretical review

Theory Reasoned Action. This theory connects between belief (belief), attitude (attitude), intention (intention) and behavior (behavior). An important concept in this theory is the focus of attention (saliency), which is considering something that is considered important. Intention determined by subjective attitudes and norms [13]. In this study the construct or attitude indicator is represented by the ethical climate variable. Attitudes toward behavior are determined by a combination of behavioral beliefs and evaluation of results. Subjective norms are represented by motivational variables of public services. While the motivation of public services is one form or part of motivation that can be defined as motivations that include trust, values, and attitudes that go beyond personal interests and organizational interests [22].

Theory Planned Behavior. Theory of Planned Behavior (TPB) which is the development of the Theory of Reasoned Action (TRA) [23]. Develop this theory by adding a construct that is not yet in TRA. This construct is called perceived behavioral control. This construct is added at TPB to control individual behavior which is limited by its shortcomings and the limitations of the lack of resources used to induce behavior [9].

3. Research Hypothesis

Based on the framework, the hypothesis proposed in this study as follows:

H₁: The higher one's ethical attitude, the higher the intention to do e-whistleblowing

H₂: The more motivated someone is to serve the public, the higher the intention to do e-whistleblowing.

H₃: The higher the nature of one's opportunities which are reflected in the control of Machiavellianism behavior, the higher the intention to do e-whistleblowing.

4. Research methods

The population of this study was the staff of the financial division of the regional operational (OPD) of Denpasar City. The sample determination method used is purposive sampling method, which is the sampling that is done with certain considerations or criteria. The number of financial staff who became the population in this study was 315 staff of the finance department with the number of observations as many as 72 respondents.

The research hypothesis testing was carried out using the Partial Least Square (PLS) model and data processing using the SmartPLS 3.0 application program. The partial least square (PLS) model can be used in reflective and formative constructs, it can be used in small samples [23]. Before partial partials square testing is performed, the instrument is first tested which consists of instrument validity and reliability testing.

5. Result and discussions

There are three criteria in using data analysis techniques with SmartPLS to assess Outer Models, namely Convergent Validity, Discriminant Validity, and Composite Reliability.

Table 1: Result of Outer Loadings

| Variable | Indicator | Symbol | Outer loading |
|-------------------------------|----------------------------------|--------|---------------|
| <i>Ethical Climate</i> | Policy | EC1 | 0,894 |
| | Principle | EC2 | 0,906 |
| | Egoism | EC3 | 0,896 |
| Motivate Public Services | Interest in public policy making | MPP1 | 0,892 |
| | Commitment to interests publik | MPP2 | 0,886 |
| | Empathy | MPP3 | 0,946 |
| | Self-sacrifice | MPP4 | 0,913 |
| <i>Machiavellianism</i> | Affection | MCIA1 | 0,698 |
| | Low ideological commitment | MCIA2 | 0,904 |
| | Egoism | MCIA3 | 0,903 |
| | Manipulation | MCIA4 | 0,962 |
| | Agresive | MCIA5 | 0,883 |
| Intention of e-whistleblowing | E-whistleblowing tendency | EWB1 | 0,918 |
| | Decision to do e-whistleblowing | EWB2 | 0,905 |

Convergent Validity of the measurement model with reflection indicators is assessed based on the correlation between item score or component score estimated by PLS software.

Individual reflective size is said to be high if it correlates more than 0.70 with the construct measured.

In this study used a loading factor limit of 0.5.

Discriminant Validity is done to ensure that each concept of each latent variable is different from other variables.

The model is said to have good discriminant validity if each indicator loading of a latent variable is greater correlates with the latent variable than when correlated with other latent variables.

The discriminant validity test results are obtained as follows.

Table 2: Result of Discriminant Validity (cross loading)

| | <i>Ethical Climate</i> | <i>Motivate Public Services</i> | <i>Machiavellianism</i> | <i>Intention of e-Whistleblowing</i> |
|-------|------------------------|---------------------------------|-------------------------|--------------------------------------|
| EC1 | 0,894 | 0,499 | 0,459 | 0,654 |
| EC2 | 0,906 | 0,655 | 0,556 | 0,567 |
| EC3 | 0,896 | 0,448 | 0,347 | 0,441 |
| MPP1 | 0,459 | 0,892 | 0,458 | 0,578 |
| MPP2 | 0,627 | 0,886 | 0,536 | 0,593 |
| MPP3 | 0,554 | 0,946 | 0,563 | 0,699 |
| MPP4 | 0,543 | 0,913 | 0,531 | 0,669 |
| MCIA1 | 0,392 | 0,495 | 0,698 | 0,407 |
| MCIA2 | 0,441 | 0,412 | 0,904 | 0,405 |
| MCIA3 | 0,441 | 0,450 | 0,903 | 0,435 |
| MCIA4 | 0,474 | 0,563 | 0,962 | 0,507 |
| MCIA5 | 0,493 | 0,582 | 0,883 | 0,468 |
| EWB1 | 0,583 | 0,695 | 0,447 | 0,918 |
| EWB2 | 0,568 | 0,578 | 0,494 | 0,905 |

Table 2 shows that the loading factor value for each indicator of each latent variable has the highest loading factor value compared to the loading factor value if it is associated with other latent variables. This means that each latent variable has good discriminant validity. Inner model evaluation or structural model is done to see the relationship between variables, significance values, and R-square of the research model. The structural model was evaluated by using the R-square for the dependent construct, t test, and the significance of the structural path parameter coefficient. The structural model is shown in Figure 1.

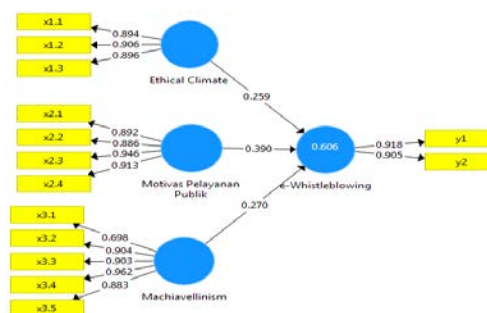


Figure 1: Structural Model

The higher the R-square value, the greater the ability of the endogenous variable can be explained by exogenous variables so that the better the structural equation. The R-square value is 0.606 which means that 60.6 percent of e-whistleblowing intention variables can be explained by ethical climate, public service motivation, and machiavellianism, while the remaining 39.4 percent is explained by other variables outside the research.

Evaluation of the construct model is then carried out by calculating Q-square predictive relevance I as follows:

$$\begin{aligned}
 Q^2 &= 1 - (1 - R_{Y1}^2) \\
 &= 1 - (1 - 0,606) \\
 &= 0,606
 \end{aligned}$$

Hypothesis testing is carried out using Bootstrap resampling method developed by Geisser and Stone. The value contained in the output result for inner weight is used to test the hypothesis. The results of the t-statistic value on the output result for inner weight compared with the value of P-Value with a significance of 5 percent is ≥ 0.05 . The following Table 3 presents the results of bootstrapping output influences between variables with PLS statistical analysis.

Table 3: Results of Inter Variable Influence Bootstrapping Output

| | Original Sample (O) | TStatistics (O/STDEV) | P Values | Description |
|--|---------------------|-------------------------|----------|-------------|
| <i>Ethical Climate -> Intention of e-Whistleblowing</i> | 0,259 | 2,298 | 0,022 | Significant |
| Motivating Public Services -> Intent of e-Whistleblowing | 0,390 | 3,000 | 0,003 | Significant |
| <i>Machiavellianism -> Intent of e-Whistleblowing</i> | 0,270 | 2,224 | 0,027 | Significant |

Testing the results of the analysis of one hypothesis (H^1) states that ethical climate has a positive and significant effect on e-whistleblowing intentions. The results of this study contribute to the theory of Reasoned Action and the Theory of planned behavior which states that ethical climate affects a person's intention in making decisions [14]. In line with the theory put forward by Ajzen [14] empirically several studies have proven the concept of attitude has a relationship to e-whistleblowing intentions. Smith [6] research results addressing ethical climate has a significant effect on e-whistleblowing intentions. Research conducted in Malasysia which aims to test internal auditors in the intention to disclose e-whistleblowing. Yunos [7] studied shows the influence of three types of ethical climate dimensions (egoism, virtue and principles) have a significant influence on the disclosure of individual e-whistleblowing behavior.

Park and Blenkinsopp's [8] studied which shows the results of research investigating ethical climate theory and contextual predictors of the willingness to conduct whistleblowers and whistleblower frequencies in the form of errors. The ethical climate studied shows a significant positive relationship to whistleblowing intentions. Zhang [10] showed significant positive results. Research shows that developing ethical climate in the organization has

an impact on increasing willingness in whistleblowing. Gallagher [11] this study shows the ethical climate results in significant whistleblowing.

From the test results on each question in ethical climate variables, the principle indicator questions have the highest value among the values on the indicators of selfishness and policy. This shows that the reasons for ethical climate finance staff in each OPD in Denpasar City, because in general they hold the principle based on the attitude of belief that there are universal principles of right and wrong decisions from ethics based on the application or interpretation of regulations, law, standard. Employees in government agencies in OPD in Denpasar city comply with standard operating procedures on activities in carrying out tasks. While the policy indicator questions have the lowest scores compared to other indicators, this means that ethical climate attitudes towards financial staff are not based on the expectation that organizational members are concerned about the welfare of others both inside and outside the organization. This shows that there are doubts about employees in the OPD agencies in the city of Denpasar showing that what is right for the community is still lacking to be an excuse for e-whistleblowing intentions.

The second hypothesis states that the motivation of public services has a positive and significant effect on the intention to do whistleblowing. the results of this study contribute to the theory of reasoned action and the theory of planned behavior which states the subjective norms represented by the motivation of public services affect a person's intention in making decisions [14]. Subjective norms are the extent to which a person has the motivation to follow people's views on the behavior that will be done (normative belief). The concept of motivating public servants is generally referring to forces that encourage, direct, and perpetuate one's individual behavior. The results of this study indicate that public service motivation has a significant positive effect on e-whistleblowing intentions. This research is in line with Kuncara [15] showing the results of a significant influence on the motivation of public services towards whistleblowing behavior in civil servants in tax institutions.

Cho and Song (2015) research shows that the results of the analysis show that the motivation of public services in whistleblowing has a significant positive effect. Organizational support and protection contribute to increasing e-whistleblowing intentions by reducing perceived personal costs. In the research of Brewer and Selden [16] this shows that there is a significant influence of the motivation of public services on whistleblowing. The findings in the study revealed that the whistleblower acts in a manner that is in accordance with the Theory Public Service Motivation. That is, they are motivated by caring for the public interest, they are high performers, and they report high levels of achievement, work commitment, and job satisfaction. In addition, whistleblowing tends to work in high-performance work groups and organizations. Dorasamy and Pillay [17] showed significant results on whistleblowing intentions. In the Vandenberg study [18] the results of the study combine in a theoretical perspective on the motivation of public services on significant positive whistleblowing. In public sector organizations, the motivation of public services seems to play an important role as one of these individual motives.

From the test results on each question in the public service motivation variable, commitment to the public interest for e-whistleblowing intention has the highest value, then the indicator of empathy is in the second

position and an indicator of interest in public policy making has the lowest value in terms of environmental support. to carry out e-whistleblowing intentions. This study shows that the support of government agencies is the motivation of commitment to the public interest, closely related to the motive or desire to serve the public interest which can be in the form of individual interests in certain public programs or services due to a sincere and affectionate belief in social interests for e-whistleblowing intentions. Employees in government agencies in the Denpasar city of Denpasar have an awareness of the importance of the meaning of public services so that they are motivated to do e-whistleblowing. While the indicator of interest in the making of public policy has the lowest value indicating that employees in government agencies in the Denpasar city of Denpasar have low interest in political life so that the motivation of the surrounding environment in conducting e-whistleblowing intentions is low.

The third hypothesis states that machiavellianism has a positive and significant effect on e-whistleblowing intentions. This study contributes to the Theory of planned behavior is to predict and understand the effects of behavioral motivation, both the individual's own will and not the individual's willingness. Behavioral control is the belief in the existence of things that support or friendship the behaviors displayed and their perceptions about how strongly these things support or inhibit their behavior. In this study Machiavellianis showed significant positive results on e-whistleblowing intentions. This study is in line with the previous research of Dalton and Radtke [19]. The results of this study found a significant effect of machiavelianism on whistleblowing. This study focuses on getting a better Machiavellianism understanding in the context of a whistleblower. The same research shows that machiavellianism has a significant effect on whistleblowing with research locations in banking companies registered in the city of Pekanbaru [20]. Machiavellian nature has a relationship to Whistleblowing intentions, namely in terms of whistleblowing, a person who has a machiavellian nature tends to do whistleblowing on the basis of the desire to express cheating to benefit both in the form of economy and satisfaction. So that the higher the machiavellianism nature, the higher the intention to do whistleblowing. Stylianou [21] researched that the empirical results found that the results of machiacellianism have a significant effect on whistleblowing.

In the test results for each question in the machiavellianism variable, manipulative indicators occupy the largest position compared to other indicators. This means that it tends to carry out the engineering process by adding, eliminating or obscuring a part or the whole of a reality, reality, facts or data that is carried out based on a system of design of a value system, manipulative is an important part of the act of planting ideas, attitudes , certain systems of thinking, behavior and beliefs. Employees in the Denpasar OPD government institution will choose to pretend to be busy at work. The lowest indicator is Low Ideological Commitment as the relative strength of individual identification and its involvement as the relative strength of individual identification with work organizations. While looking at commitment as a value orientation towards work that shows that individuals are very concerned about their work. Where work gives life satisfaction, and the job of giving status to individuals as one of the driving factors or triggers of e-whistleblowing intentions. Employees in the government agencies of the Denpasar City OPD will follow ideas or decisions if they agree with their superiors and colleagues. This means that one of the inhibiting factors of someone doing e-whistleblowing is low ideological commitment.

6. Conclusion

Based on the results of the analysis and discussion can be concluded as follows. Ethical climate has a positive and significant effect on the intention to do whistleblowing. This means that the higher a person has a person's ethical attitude, the intention to do e-whistleblowing on the financial staff at the Denpasar City OPD. Motivation of public services has a positive and significant effect on the intention to do e-whistleblowing. This means that the more motivated a person will serve the public, the higher the intention to conduct e-whistleblowing in the financial staff at the Denpasar City OPD. Machiavellianism has a positive and significant effect on the intention to do whistleblowing. This means that the higher the opportunistic nature of someone who is reflected in the control of machiavellianism, the higher the intention to do e-whistleblowing in the financial staff at the Denpasar City OPD.

7. Suggestion

Based on the results of the research that has been done, the suggestions that need to be conveyed are as follows. From the results of testing each question in the ethical climate variable, the policy indicator has the lowest score compared to other indicators. hope that organizational members are concerned about the well-being of others both inside and outside the organization. This means that employees in OPD agencies in the city of Denpasar show that what is right for the community is still lacking to be the reason for e-whistleblowing. So it is better for the government in Denpasar City to pay more attention and provide support to financial staff in carrying out the right attitude according to norms and morals that are generally applicable to improve e-whistleblowing actions.

From the test results on each question in the public service motivation variable, a commitment to the public interest for e-whistleblowing intentions has the highest value, in terms of environmental support for e-whistleblowing intentions. This study shows that the support of government agencies is the motivation of commitment to the public interest, closely related to the motive or desire to serve the public interest which can be in the form of individual interests in certain public programs or services due to a sincere and affectionate belief in social interests for e-whistleblowing intentions. Employees in government agencies in the Denpasar city of Denpasar have an awareness of the importance of the meaning of public services so that they are motivated to do e-whistleblowing.

From the test results on each of the variable questions, the lowest indicator is Low Ideological Commitment as the relative strength of individual identification and its involvement as the relative strength of individual identification with work organization. While looking at commitment as a value orientation towards work that shows that individuals are very concerned about their work. Where work gives life satisfaction, and the job of giving status to individuals as one of the driving factors or triggers of e-whistleblowing intentions. Employees in the government agencies of the Denpasar City OPD will follow ideas or decisions if they agree with their superiors and colleagues. This shows the character of low commitment to low agency employees. So it is necessary to support and instill an attitude of ideological commitment to agency employees from each of the Denpasar OPD superiors.

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