

# Attitudes towards Whistleblowers, Organizational Commitment, Ethical Climate Principles, and Self-Efficacy as Determinants of Fraud Disclosures

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## ABSTRACT

*Whistle-blowing is one of pro-social action done by organization members to give directions, procedures, or policies that have corrective impact on the organizations. The brave action to disclose fraud is determined by internal and external factors of individuals. This research is conducted to test factors that influence people to conduct whistleblowing, such as attitudes towards whistleblowers, ethical climate-principles, organization commitment, and self-efficacy. This research also has objective to test the applications of Theory of Planned Behavior (TPB) and Pro-social Organizational Behavior (POB) particularly related to fraud. The research methodology is conducted using questionnaire and analyzed using Multiple Regression. Results of the research show that attitudes towards whistleblowers, ethical climate principles, organizational commitments, and self-efficacy have a significant effect on the intention to conduct whistle-blowing.*

## ABSTRAK

*Whistleblowing adalah salah satu tindakan pro-sosial yang dilakukan oleh anggota organisasi untuk memberikan arahan, prosedur, atau kebijakan yang berdampak korektif terhadap organisasi. Tindakan berani untuk mengungkapkan kecurangan ini ditentukan faktor internal dan eksternal individu. Penelitian ini dilakukan untuk menguji faktor-faktor yang mempengaruhi orang untuk melakukan whistleblowing, seperti sikap terhadap whistleblower, ethical climate-principle, komitmen organisasi, dan self efficacy. Penelitian ini juga memiliki tujuan untuk menguji penerapan Theory of Planned Behavior (TPB) dan Pro-social Organizational Behavior (POB) khususnya yang terkait dengan kecurangan. Metodologi penelitian dilakukan dengan menggunakan kuesioner dan dianalisis menggunakan regresi berganda. Hasil penelitian ini menunjukkan sikap terhadap whistleblower, ethical climate principle, komitmen organisasi, dan self-efficacy berpengaruh signifikan terhadap kesediaan untuk melakukan whistleblowing*

## INTRODUCTION

Based on the 2013 Corruption Perception Index (CPI) published by Transparency International, Indonesia scored 32 or ranked 114 out of 177 countries surveyed. It showed that the corruption level in Indonesia was still high, especially when compared to the 2012 Corruption Perception Index (CPI) with the same score of 32. Therefore, it could be interpreted that the eradication of corruption in Indonesia was stagnant (Siti Aliyah, 2015).

Being a whistleblower is not easy. Those who come from an internal organization will generally face an ethical dilemma in

deciding whether to disclose or leave it. Some people think that a whistleblower is a traitor of an organization because he violates the norms of loyalty, while others think that a whistleblower is a heroic protector because they think it is more important than just loyalty to organizations (Rizki Bagustianto and Nurkholis, 2013). These views often make a whistleblower in dilemmas, which in turn it can reduce his intention to do whistle-blowing. The ethical dilemma in uncovering fraud in a company raises questions about the factors that influence an individual's intention to conduct whistle-blowing (Siti Aliyah, 2015).

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Regulation regarding whistle-blowing in Indonesia has been set in Law No. 18 of 2006, concerning Witness and Victim Protection, and Supreme Court Circular Letter Number 4 of 2011, concerning Treatment of Criminal Reporters (whistleblowers) and Acting Witnesses who work together. The existence of regulation on whistle-blowing system is expected to increase the level of employee participation in reporting fraud. One of the cases involving whistleblowing roles in Indonesia was the case that dragged Susno Duaji. He was involved in two cases: the corruption case of securing West Java Governor Election and the case of PT Salmah Arowana Lestari (SAL). Susno Duaji was executed by a team of prosecutors from the Jakarta Public Prosecutor's Office assisted by West Java Public Prosecutors' Office. In addition to the two cases, a number of other cases also indicated Susno Duaji's alleged involvement, starting from the case of 'Cicak versus Buaya', the Century Bank bailout, a murder case involving Antasari Azhar as a defendant in the murder of Nasrudin Zulkarnaen, to the case of tax mafia involving Gayus Tambunan. Susno Duaji even had time to 'fight' his own institution because he revealed the mode of the project brokerage in the police institution and he was finally designated as a whistleblower.

A whistleblower is an employee or member of an organization who informs the public or the highest official about alleged dishonesty or illegal activities that occur in government departments, public organizations, private organizations, or in companies (Intan, 2015). The information from whistleblowers proves to be more effective in uncovering fraud than other methods such as internal audits (Sweeney, 2008) in Intan, et al (2015). This opinion is in line with Report to the National published by the Association of Certified Fraud Examiners (ACFE), which in the last two years (the last in 2012) placed tips in the top ranking source of fraud disclosure. An understanding of the effectiveness of whistle-blowing has triggered various organizations to begin implementing a whistle-blowing hotline system through various means of communication, such as through telephone or the internet network.

In the research conducted by Intan (2015), ethical climate-principles include factors that have a role in the intention to conduct whistle-blowing. The results are in accordance with the results of previous research conducted by Ahmad (2011) that ethical climate principles

have a significant effect on the intention to conduct internal whistle-blowing. In addition to ethical climate principle factors, the research conducted by Rizki Bagustianto and Nurkholis (2015) used the framework of the Theory of Planned Behavior (TPB) by Ajzen (1991) which explained individual factors, such as attitudes towards whistleblower that shaped the intention to conduct whistle-blowing. The results of the research conducted by Rizki Bagustianto and Nurkholis (2015) show that attitude towards whistle-blower has a positive effect on the intention to conduct whistle-blowing. When viewed from the regression coefficient, attitude is the most influential factor of the other three variables: organizational commitment, personal cost, and seriousness of facing fraud.

According to Brief and Motowidlo (1986) in Rizki Bagustianto and Nurkholis (2015), whistle-blowing is a form of pro-social action done by members of the organization to give direction, procedures, or policies which they think may be unethical, illegal or disastrous for the organization's long-term goals to other individuals or entities that have a position to take corrective action. So, referring to the theory of Pro-social Organizational Behavior (POB), it can be concluded that the act of whistle-blowing shows the form of commitment of the employee to protect his organization from threats of unethical or illegal things. In the research conducted by Rizki Bagustianto and Nurkholis (2015), it is stated that the organizational commitment influences the intention to conduct whistle-blowing. However, it is different from the research conducted by Intan Setyawati, et al. (2015) that organizational commitment has no effect on the intention to conduct whistle-blowing.

According to Tria Heni Hidayati (2016), being a whistleblower is risky because there are physical threats, either directly or indirectly, from certain parties. Individuals with high self-efficacy will tend to dare to reveal fraud that occurs in their organizational environment. The results of her study indicate the effect of self-efficacy on individual intentions to conduct whistle-blowing.

This study aims to examine the factors that influence the intention to conduct whistle-blowing based on the Theory of Planned Behavior (TPB) and Pro-social Organizational Behavior (POB). This study was conducted at PT. PLN (Persero) North Surabaya Area. The reason for choosing PT. PLN (Persero)

North Surabaya Area as the object of research is because the company has applied the whistle-blowing system to uncover fraud or incompatibility with company data. In its rules, the reporter / whistleblower can send a violation report that he knows to the e-mail address and telephone number that have been provided by the institution given the mandate by the directors of PT. PLN (Persero) North Surabaya Area.

Various studies on whistle-blowing have been carried out. This research aims to examine four whistle-blowing determinants of the employees of PT. PLN (Persero) North Surabaya Area: ethical climate-principle, organizational commitment, self efficacy, and attitude towards whistle-blowing. The motivation for doing this research is because there are different (contradictory) results which show the research gap. Thus, researchers are interested in retesting and combining significant independent variables from previous studies, such as studies conducted by Intan Setyawati, et al (2016), Tria Heni Hidayati (2016), and Rizki Bagustianto and Nurkholis (2015) that also examined the factors that influence the intention to conduct whistle-blowing. Significant results from previous studies were tested at PT. PLN (Persero) North Surabaya Area.

## **THEORETICAL FRAMEWORK AND HYPOTHESES**

### **Theory of Planned Behavior**

The Theory of Planned Behavior (TPB) is a psychological theory, proposed by Ajzen (1991), which is an extension of the theory of reasoned action. TPB is a theory that explains the relationship between behavior and attitude. TPB appears as an answer to the failure to determine the attitude in predicting the actual behavior directly. TPB provides evidence that intention is more accurate in predicting actual behavior and at the same time can be a proxy that connects actual attitude and behavior. According to Ajzen (1991), intention is assumed to capture motivational factors that influence a behavior, which is indicated by how hard an individual plans to try to do this behavior.

### **Pro-social Organizational Behavior Theory**

Briefs and Motowidlo (1986) in Rizki Bagustianto and Nurkholis (2015) define Pro-social Organizational Behavior Theory as behavior / action carried out by members of an organization towards individuals, groups, or

organizations aimed at improving the welfare of individuals, groups, or organizations. Pro-social Behavior is a theory that supports the occurrence of whistle-blowing. According to Brief and Motowidlo (1986) as cited by Rizki Bagustianto and Nurkholis (2015), whistle-blowing is one of the 13 forms of Pro-social Organizational Behavior. This is in line with the opinion of Dozier and Micele (1985) in Rizki Bagustianto and Nurkholis (2015) that whistle-blowing can be viewed as pro-social behavior because in general this behavior will benefit other people (or organizations) and the whistle-blower.

### **Whistle-blowing**

Whistle-blowing, according to National Committee on Governance Policies (KNKG) in the Guidelines for Violation Reporting System, is the disclosure of an act that is against the law, unethical / immoral conduct or other actions that can harm an organization or stakeholder, which is committed by the employee or the leader of an organization to the leader of another organization or institution who can take action on the violation (Yusar Sagara, 2013). A whistleblower can be a member of the organization or a party outside the organization who knows the condition of the organization. According to Government Regulation No. 71 of 2000, whistleblower is a person who gives information to law enforcer or a commission regarding the occurrence of a criminal act of corruption. Whistle-blowing can be divided into two: internal whistle-blowing and external whistle-blowing. Internal whistle-blowing occurs when an employee finds out about fraud and then reports the fraud to his supervisor, while external whistle-blowing occurs when an employee finds out about fraud committed by the company then divulges it to the public because the fraud will harm the public.

### **Intention to conduct whistle-blowing**

Bouville (2007) defines whistle-blowing as an action, conducted by an employee (or former employee), to report illegal or unethical behavior to higher management / top management (internal whistle-blowing) or to authorities outside the organization and to the public (external whistle-blowing). A lot of research has been done to find out the factors that influence intention to conduct whistle-blowing. The intention to conduct whistle-blowing is different from the actual whistle-blowing action because intention

arises before the actual whistle-blowing action, or in other words, the intention to conduct whistle-blowing is needed to make actual whistle-blowing action occur (Winardi, 2013). Measurement of intention to conduct whistle-blowing can use five statements.

#### **Attitude towards whistleblower**

Attitude is positive or negative feeling or mental state that is always prepared, studied, and regulated through experience, which gives a special influence on one's response to people, objects or circumstances (Gibson, 2006: 144). Park and Blenkinsopp (2009) define attitude as an individual's assessment of how individual agrees or disagrees with a particular behavior / action. According to the Theory of Planned Behavior (TPB), attitude is one of the variables that influence the intention of a person's behavior.

#### **Organizational Commitment**

Mowday, Steers, and Porter (1979), as cited by Rizki Bagustianto and Nurkholis (2015), define organizational commitment as a relative strength of identification and involvement of individuals in certain organizations that can be marked with three related factors: 1) strong beliefs and acceptance of organizational goals and values; 2) willingness to put in enough effort on behalf of the organization; 3) a strong desire to maintain membership in the organization (loyalty).

#### **Ethical Climate Principle**

Intan, et al. (2015) defines an ethical climate principle based on the belief that there are universal principles such as standards, rules, and laws. If members of organizations are involved in unethical behavior, other members will be encouraged to disagree with the law or code of ethics which is the dominant consideration factor for individuals in determining, deciding and choosing ethical dilemmas. The characteristic of principle is the choice or decision of an individual in facing a more dominant dilemma based on what the policy of the organization is.

#### **Self-efficacy**

According to Bandura (1997), self-efficacy is an individual's belief in the ability to organize and carry out a series of activities that require an achievement. If the individual is not sure that he can succeed with the decision, he will take in seeing the fraud that occurs, he will have little motivation to act, let alone succeed

in revealing it. How can it be successful, if there is no confidence in the individual? (Macnab Brent R & Worthley Reginald, 2008: 3) in Tria, et al (2016). Individuals with high self-efficacy will tend to be more courageous in disclosing fraudulent action (whistle-blowing) that occurs in an organizational environment because of his belief in the abilities he has.

#### **The Effect of Attitude on the Intention to Conduct Whistle-blowing**

According to Park and Blenkinsopp, in Ilham Maulana Saud (2016), attitude towards whistle-blower, related to the extent to which individuals have favorable or unfavorable evaluations of whistle-blowing, is the confidence employees have about the consequences of whistle-blowing and subjective evaluation of these consequences. Thus, to become a whistleblower, a person must have a component of confidence that whistle-blowing is an action that has a positive impact, such as prevention on something that can harm the organization, control of acts of corruption, and increase in public interest. Confidence in these positive consequences will produce positive attitudes that can encourage a person's tendency to do whistle-blowing. Therefore, the greater the positive attitude towards whistleblower, the higher the intention to do a whistle-blowing is.

#### **The Effect of Organizational Commitment on the Intention to Conduct Whistle-blowing**

According to Kuryanto (2011) in Rizki Bagus and Kholis (2015), employees who have high commitment to organization within themselves will have a high sense of belonging so that they will not hesitate to do a whistle-blowing because they believe that the action will protect organization from destruction. In line with the concept put forward, several previous studies produced contradictory findings relating to the effect of organizational commitment on the intention to conduct whistle-blowing. The results of the research conducted by Rizki Bagus and Kholis (2015) show that organizational commitment has an effect on the intention to conduct whistle-blowing on employees at the Republic of Indonesia Supreme Audit Agency (BPKRI). Different results were obtained in the research conducted by Siti Aliyah (2015) that organizational commitment had no effect on the intention to conduct whistle-blowing.



### The Effect of Ethical Climate Principle on the Intention to Conduct Whistle-blowing

According to Intan, et al (2015), when an organization develops high ethical climate principle, members of the organization will tend to do whistle-blowing. In this case, if an organization member is involved in an unethical act / behavior, other members will be encouraged to do whistle-blowing.

The results of the research conducted by Intan, et al. (2015) show that ethical climate principle has a significant effect on the intention to conduct whistle-blowing at the Government Goods / Services Procurement Agency (LKPP) whose work environment is attached to the rules, laws, and ethical codes that have been set by the government. This indicates that the whistle-blowing is done by considering the badness and goodness, not based on the goals or consequences of the action but on an ethical action because the action concerns and helps the interests of many people.

### The Effect of Self-Efficacy on the Intention to Conduct Whistle-blowing

According to Macnab Brent R & Worthley Reginald (2008: 3) in Tria, et al (2016), individuals with high self-efficacy will tend to be more courageous to reveal fraud that occurs in the organization because they have confidence in their abilities. The results of the research conducted by Tria, et al. (2016) show that self-efficacy has a positive effect on the intention to conduct whistle-blowing. The underlying framework in this study can be seen in Figure 1. As argued above, the hypotheses

can be set as follows:

- H<sub>1</sub>: Attitude towards whistleblower has a significant effect on the intention to do whistle-blowing
- H<sub>2</sub>: Organizational commitment has a significant effect on the intention to do whistle-blowing
- H<sub>3</sub>: Ethical climate-principle has a significant effect on the intention to do whistle-blowing.
- H<sub>4</sub>: Self-efficacy has a significant effect on the intention to do whistle-blowing

## RESEARCH METHOD

### Research Design

Based on the type of research, this research belongs to quantitative research. According to Sugiyono (2012: 13), quantitative research is the research that is based on the philosophy of positivism and used to examine certain population or samples. Data collection is conducted using research instruments. Data analysis is quantitative with the aim to test existing hypotheses. This study focuses more on the influence of attitudes towards whistleblowers, organizational commitment, ethical climate principles, and self-efficacy on the intention to conduct whistle-blowing on employees of PT. PLN (Persero) North Surabaya Area. Based on the type of research data sources, researchers use primary data. Primary data is the data obtained directly by distributing questionnaires to employees of PT. PLN (Persero) North Surabaya Area.

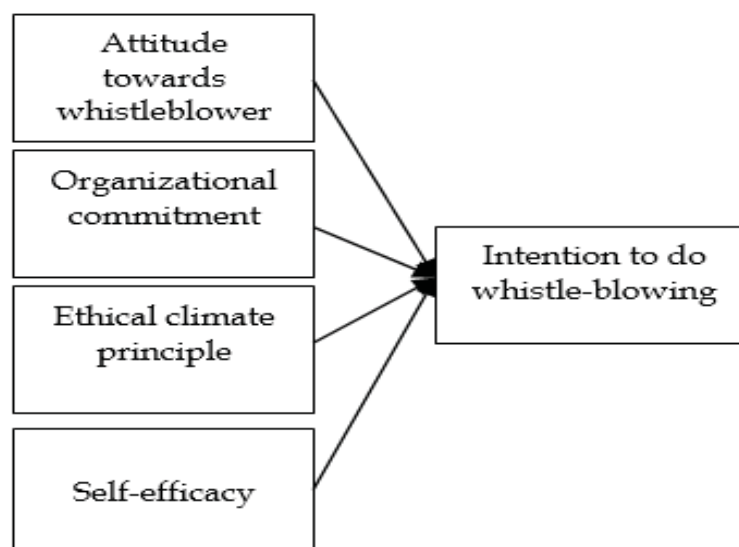


Figure 1  
Framework

## Research Scope

The independent variables used in this study are attitudes toward whistle-blowers, organizational commitment, ethical climate principles, and self-efficacy, while the dependent variable used is intention to conduct whistleblowing. In addition, the sample used in the study is employees who work at PT. PLN (Persero) North Surabaya Area.

## Identification of Variables

Based on the background of the problem and the formulation of the problem described above, the independent variables used in this study are attitudes toward whistleblower, organizational commitment, ethical climate principles, and self-efficacy, while the dependent variable used is the intention to conduct whistleblowing.

In this study, researchers uses a Likert scale with 5 different alternatives, where (1) SD=Strongly Disagree, (2) D=Disagree, (3) N\ Neutral, (4) A=Agree, and (5 ) SA=Strongly Agree.

## Intention to Conduct Whistle-blowing (Y)

The intention to do a whistle-blowing is one form of seriousness in a situation, the responsibility to report violations and the negative impacts that will be received as a result of the reporting. The desire to report a violation is assessed by assuming the respondent as an employee who is aware of suspicious actions.

## Attitude towards Whistleblower (X1)

Measurement of the attitude towards whistleblower in this study refers to the research instruments of Trongmateerut and Sweeney (2012) consisting of 1 item of the importance of whistle-blowing and 1 item of the benefit of whistle-blowing.

## Organizational Commitment (X2)

Measurement of organizational commitment in this study refers to the instrument developed by Porter which is characterized by three psychological factors (Ghozali, 2006). The instrument consists of 1 item of effective commitment, 1 item of continuous commitment, and 1 item of normative commitment.

## Ethical climate principle (X3)

Measurement of ethical climate principle in this study refers to the research conducted by Cullen, et al (1993). The instrument consists of personal morality of company regulations and legal and professional code procedures.

## Self-efficacy (X4)

The self-efficacy variable referred to in this study is a person's confidence in his ability to organize and take necessary actions to achieve a certain level of performance (Bandura, 1982 in Siti, 2010). Self-efficacy is measured using a 4-item instrument developed by Sanusi et al. (2007).

## Population

Population is a generalization area consisting of objects/subjects that have certain quantities and characteristics set by researchers to be studied and concluded (Sugiyono, 2010). In this study, the population used is all employees working at PT. PLN (Persero) North Surabaya Area consisting of employees in administrative services (finance, accounting, customer service, and administration), energy transactions (energy transactions, shrinkage control), construction, planner, network, and procurement, with a total of 80 employees.

## Sample

The sample consists of a number of members selected from the population. The sample in this study is employees who work at PT. PLN (Persero) North Surabaya Area.

## Sampling Technique

The sampling technique in this study is a census method. Census method is a sampling technique when all members of the population are used as samples (Sugiyono, 2011: 122).

## DATA ANALYSIS AND DISCUSSION

### Classical Assumption Test

#### Normality Test

The normality test aims to test whether in the regression model the confounding or residual variable has a normal distribution (Ghozali, 2012: 160). In this study, the normality test is conducted using Normal Probability Plot (P-Plot). A variable is said to be normal if in the distribution image there are data points that spread around the diagonal line and the spread of data points is in the same direction as the diagonal line (Santoso, 2004).

#### Multicollinearity Test

Multicollinearity test aims to test whether in the regression model there is a correlation between the independent variables (Ghozali, 2012: 105). If the tolerance value is < 0.10 or the same as the VIF value > 10, then there is multicollinearity between independent variables (Ghozali, 2012: 106).

### Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is different variance or the residual from one observation to another observation remains the same, or called homoscedasticity (Ghozali, 2012: 139). A good regression model is homocedasticity or there is no heteroscedasticity. This can be seen from the significance probability which is above the confidence level of 5% (Ghozali, 2012: 143).

### Hypothesis Test

The hypotheses in this study are tested using multiple linear regression analysis as a predictive model of the relationship between the dependent variable (intention to conduct whistle-blowing) and the independent variables (attitudes towards whistleblower, organizational commitment, ethical climate principle, and selfefficacy). The equation model used to test the hypothesis is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where

Y: Whistle-blowing

X1: Attitude towards whistleblower

X2: Organizational Commitment

X3: Ethical climate principle

X4: Self-efficacy

a: Y value if X = 0 (constant)

b: Multiple linear coefficients

Based on the number of questionnaires, there were 80 respondents. This consists of 62 respondents (77%) who are male and 18 respondents (23%) female. Based on the age of the respondents, 10% respondents are 20 – 25 years old, 16% respondents are 25 – 30 years old, and 74% respondents are more than thirty years old. Based on the education level of the respondents, 54% respondents are Senior High School Graduates, 5% respondents are Associate's Degree, 40% respondents are Bachelor Degree, and 1% respondents are Master's Degree. Based on the college graduates, 11 respondents (16.9%) respondents are Associate's Degree, 50 respondents (76.9%) respondents are Bachelor Degree, 4 respondents (6.2%) are Masters' Degree, and

no Doctoral Degree. Based on the job section, 6.2% respondents are in Tranel (Electric Energy Transactions), 1.2% respondents are in Opdis (Distribution Operations), 3.8% respondents are in Hardist (Distribution Maintenance), 13.8% respondents are in PDKB (I Work in Voltage Conditions), 8.8% respondents are in ADM (Administration), 8.8% respondents are in Customer Service, 7.5% respondents are in Construction, 6.2 are in Engineering, 3.8% in Networks, 5% in Renev, 3.8% in Procurement, 1.2% in FA, 2.5 in Tera, 3.8% in SIOP (Operation Section), 5% in PA, 1.2% in JARDIS (Distribution Network), 1.2% in Planning, 5% in APDIST, 1.2% in OPDIST (Distribution Operations), and 8.8% in JARDIST (Distribution Network).

### Description of Variables

Table 1 shows the respondents' responses to the question points in the questionnaire about attitudes toward whistleblowers, organizational commitment, ethical climate principle, self-efficacy, and intention to conduct whistle-blowing.

**Table 1**  
**Mean Value of Each Variable**

Variable	Mean
Attitude towards whistleblower	4.13
Organizational commitment	4.07
Ethical Climate – Principle	4.09
Self Efficacy	4.06
Intention to conduct whistle-blowing	4.03

Source: Processed primary data (2017)

### Attitude towards whistleblower

The respondents' responses indicate that the average employee of PT. PLN (Persero) North Surabaya Area understands the importance of reporting violations (whistleblowing) to stop unethical behavior in the organization and prevent violations. In addition, employees must also understand the conditions being experienced by the company. Employees also need to know which conditions are suspected of fraud.

### Organizational Commitment

Respondents' responses indicate that the average employee of PT. PLN (Persero) North Surabaya Area has a strong sense of belonging. In addition, employees have little choice if they want to leave the work / company. Respondents also argue that being an employee must be loyal to the company.

### Ethical Climate Principle

Respondents' responses indicate that PT. PLN (Persero) North Surabaya Area has a written and formal work ethic code that is very tightly enforced. If an employee is found to have unethical behavior that generates personal benefits, the employee will get sanctions.

### Self-Efficacy

Respondents' responses indicate that the average employee of PT. PLN (Persero) North Surabaya Area always believes that they can reveal fraud that occurs in the company. Employees also have confidence that they can overcome challenges in uncovering fraud. In addition, they also have confidence that they can manage the things needed to disclose fraud.

### Intention to Conduct Whistle-blowing

Respondents' responses indicate that the average employee of PT. PLN (North Sumatra) North Surabaya Area intends to conduct whistle-blowing when fraud occurs in the company.

### Validity and Reliability Test

The results of the validity test on 40 items of question are declared valid. Reliability test is carried out using Cronbach alpha test with the provision that the value of alpha Cronbach > 0.60. The results of reliability test show that all measurement tools are reliable, in which each value is presented on Table 2.

**Table 2**  
**Results of Reliability Test**

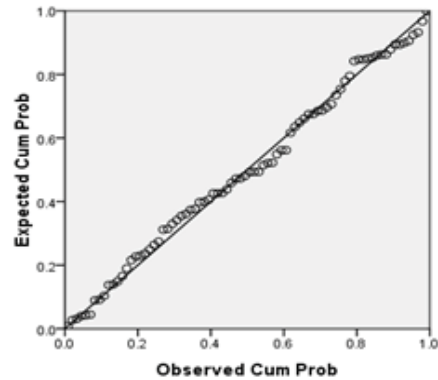
Variable	Cronbach Alpha	V I F Value
Attitude toward Whistle-blower	0.777	1.609
Organizational Commitment	0.782	1.491
Ethical Climate Principle	0.673	1.379
Self Efficacy	0.624	1.766
Intention to conduct whistle-blowing	0.687	-

Source: Processed primary data (2017)

### Normality Test

**Normal P-P Plot of Regression Standardized Residual**

**Dependent Variable: Niat Melakukan Whistleblowing**



**Figure 2**  
**Results of Normality Test**

Based on the histogram above, it can be seen that the data spread around the diagonal line and follow the direction of the diagonal line or the histogram graph. This shows that the data are normally distributed. So, the regression model meets the assumption of normality.

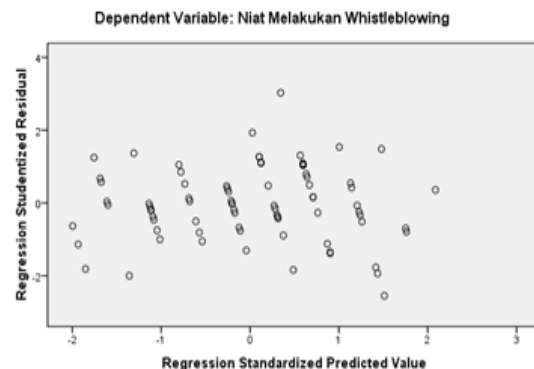
### Multicollinearity Test

The test results show that VIF value > 10, it is assumed that there is no multicollinearity (see Table 2).

### Heteroscedasticity Test

The method used in this research is plot graph. The results of Heteroscedasticity test are in the form of scatter plot graph as in Figure 3.

**Scatterplot**



**Figure 3**  
**Results of Heteroscedasticity Test**



As seen on Figure 2, it can be explained that the points spread randomly and spread above and below the zero on the Y axis, so there is no Heteroscedasticity in the regression model. Therefore, it can be concluded that the variables of attitudes towards whistleblower, organizational commitment, ethical climate principle, and self-efficacy do not contain any Heteroscedasticity.

### Hypotheses Test

Data analysis is conducted using regression calculations with SPSS 21 software and can be obtained by using multiple linear equations as follows:

$$Y = -0.271 + 0.629X_1 + 0.672X_2 + 0.023X_3 + 0.519X_4 + e$$

Based on the results of F test in table 1, it can be seen that the value of F count is 1.195 with a significance level of  $0.000 < 0.05$ . So, it can be concluded that  $H_0$  is rejected, which means the regression model is fit.

Based on the results of multiple linear regression analysis in Table 2, it can be seen that the value of adjusted  $R^2$  is 0.985. So, it can be concluded that the independent variable can explain (98.5%) the dependent variable, while the remaining 1.5% is explained by other factors outside the regression model.

**Table 3**  
**Results of F Test**

Model	Sum of Squares	Df	Mean Square	F	Sig
Regression	362.006	4	90.502	1.195	0,000
Residual	5.681	75	.076		
Total	367.688	79			

Source: Processed primary data (2017)

**Table 4**  
**Results of Determination Coefficients**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.992	.985	.984	.275

Source: Processed primary data (2017)

Based on the test results on Table 3, it can be seen that the significance level of the variable of attitude towards whistleblower is 0.000, the significance level of organizational commitment is 0.000, the significance level of ethical climate principle is 0.048, and the significance level of self-efficacy is 0.000. This can be explained partially that all independent variables (attitude towards whistleblower, organizational commitment, ethical climate

principle and self-efficacy) have a significant effect on the intention to conduct whistle-blowing.

The results of this study are consistent with the result of the study conducted by Rizki Bagustianto and Nurkholis (2015) that the variable of attitude towards whistleblower has a significant effect on the intention to conduct whistle-blowing. According to Rizki Bagustianto and Nurkholis (2015), the tendency of attitudes to support whistle-blowing actions logically will increase the intention to carry out whistle-blowing actions. For that reason, the first hypothesis which states that attitude toward whistleblower affects the intention to do whistle-blowing is accepted.

In the first statement "reporting violation or whistle-blowing is considered important to stop unethical behavior in the organization". This shows that an employee must report any violation with the aim to stop unethical behavior in a company or organization. In the second statement, "reporting violation or whistle-blowing is useful for preventing violations". This shows that an employee who reports any fraud or whistle-blowing will prevent the violation.

The results of this study are consistent with the results of the study conducted by Rizki Bagustianto and Kholis (2015) that organizational commitment influences the intention to conduct whistle-blowing on employees of the Republic of Indonesia Supreme Audit Agency (BPK RI). The results of this study are in line with the concept of pro-social organizational behavior that whistle-blowing is a positive social behavior that can provide benefits to the organization in the form of protecting the organization from the dangers of fraud. However, different results are obtained by research conducted by Siti Aliyah (2015) that organizational commitment has no effect on the intention to conduct whistle-blowing. Thus the first hypothesis which states that organizational commitment affects the intention to conduct whistle-blowing is accepted.

The results of this study show that the variable of organizational commitment has a significant effect on the intention to conduct whistle-blowing. This is because employees have a strong sense of belonging to the company and have little choice if they want to leave the job in the company. In addition, employees have confidence that someone must be loyal to the company where he works.

**Table 5**  
**Results of t Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std Error	Beta		
Constant	-.271	.427		-.635	.527
Independency	.629	.030	.380	20.891	.000
Competency	.672	.028	.416	23.713	.000
Audit cost	.023	.012	.034	2.010	.048
Professional Ethics	.519	.025	.388	20.364	.000

Source: Processed primary data (2017)

The results of this study are consistent with the results of the research conducted by Intan, et al (2015) that the variable of ethical climate principle has a significant effect on the intention to conduct whistle-blowing. According to Intan, et al (2015), members of an organization tend to do whistle-blowing because it is an obligation. Thus the third hypothesis which states that ethical climate principle has a significant effect on the intention to do whistle-blowing is accepted.

The results of this study show that the variable of ethical climate principle has a significant effect on the intention to conduct whistle-blowing. This is because the company has a written and formal work ethic code and very strict ethical policies. If an employee is found to have unethical behavior that generates personal benefits, the employee will be penalized. This makes all employees comply with the policies existing in the company.

The results of this study are in accordance with the results of the research conducted by Tria, et al (2016) that the variable of self efficacy has a significant effect on the intention to conduct whistle-blowing. Thus the fourth hypothesis which states that self efficacy has a significant effect on intention to conduct whistle-blowing is accepted.

The results of this study show that the variable of self efficacy has a significant effect on the intention to conduct whistle-blowing. This is because the employees have high confidence in uncovering, overcoming and managing fraud that occurs in the company.

## CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This research is aimed to test whether attitude towards whistleblower, organizational commitment, ethical climate principle, and self-efficacy have an effect on the intention to conduct whistle-blowing on employees of PT. PLN (Persero) North Surabaya Area.

This research was conducted by analyzing 80 questionnaires obtained from 80 employees of PT PLN (Persero) North Surabaya Area as the respondents. It can be concluded that: (1) Attitude towards whistleblower has a positive effect on the intention to conduct whistleblowing. So, the higher the attitude towards the whistleblower owned by an employee, the higher the intention to do whistleblowing. (2) Organizational commitment has a positive effect on the intention to conduct whistleblowing. The higher the level of organizational commitment owned by the employees, the higher the intention to do whistleblowing. (3) Ethical climate principle has a positive effect on the intention to conduct whistleblowing. The higher the ethical climate principle in a company, the higher the intention to do whistleblowing. (4) Self-efficacy has a positive effect on the intention to conduct whistleblowing. The higher the level of Self Efficacy owned by the employees, the higher the intention to do whistleblowing. The limitation that can affect the results of this study is that the majority of respondents are senior high school graduates who have position as executors, not position that has high responsibility such as managers, auditors, supervisors, or others, so that it has an impact on the discussion of whistle-blowing. For the next researchers with the same topic, it is recommended to reexamine the consistency of the effect of ethical climate factors on the intention to conduct whistleblowing, including other variables such as personal costs that are in accordance with conditions in Indonesia. The results of this study only reflect the conditions of employees of PT. PLN (Persero) North Surabaya Area, so it is suggested that the next researchers add the number of samples by including the branches of PT. PLN (Persero) North Surabaya Area. It is also suggested that the next researchers combine questionnaires and interviews so that respondents' perceptions of existing

statements can be known deeply. In addition, the next researchers are also expected to add the length of work.

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