WHISTLEBLOWING INTENTION OF INDONESIAN GOVERNMENT INTERNAL AUDITOR (APIP) AND ANONYMOUS REPORTING CHANNEL INTERACTIONS

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Abstract
This study aims to examine the influence of personal cost and status of wrongdoers toward the intention to do whistleblowing, and to test the interaction of anonymous reporting channels in influencing personal cost and status of wrongdoers toward the intention to do whistleblowing. This research is an explanatory research with a quantitative approach. The data collection technique used the instrument that is questionnaire distributed to 107 respondents who are Indonesian internal government auditors in West Nusa Tenggara Province area. Data were analyzed using moderated regression analysis (MRA) with SPSS version 23. The results show that the personal cost and status of wrongdoers negatively affect toward whistleblowing intentions. The higher personal’s costs and the status of wrongdoer are, the intention to do a whistleblowing would be lower. Anonymous reporting channels interact and weaken the influence of the personal cost and status wrongdoers to whistleblowing intentions. These results indicate that through the mechanism of anonymous reporting channels, whistleblowing intentions of Indonesian government auditors does not
consider their personal cost and status of wrongdoers. This is expected to encourage relevant organizations to design an anonymous whistleblowing system mechanisms in an effort to detect fraud.

Keywords: Whistleblowing, personal cost, status of wrongdoers, anonymous reporting channels

INTRODUCTION
Fraud becomes a phenomenal problem, both for progress countries and developing countries at the private and public sector. The most sensitive typology of fraud and becomes attention issue at the public sector in Indonesia is corruption. Based on the Corruption Perception Index (CPI) 2016, published by International Transparency, Indonesia got score 37 (category corrupt) and got ranking 90 of 176 countries surveyed. During 2017, these governments have become an epicenter of corruption. Data of Indonesian Corruption Watch (ICW) showed 398 cases of 482 corruption cases handled by law enforcement officials during this period occurred in the local bureaucracy, including in the region of West Nusa Tenggara. Fraud is happening in West Nusa Tenggara that included bribery case involving the West Lombok regent, cases of alleged corruption Dormitory development of PAUDNI Regional V of West Nusa Tenggara in Mataram, the corruption case of medical devices in Bima, and irregularities Sedewe Embung development in Sumbawa. These cases happened between 2016 and 2017 that have been reported to the Corruption Eradication Commission (KPK) with the loss potential per item of cases between 1 to 2 billion rupiah. Several cases of fraud above revealed by mechanism of whistleblowing (mataram.antaranews.com).

According to the Near and Miceli (1985), whistleblowing is the disclosure of illegal practices, immoral or unlawful committed by members of the organization (either a former of employee or workers) that happened in the organization where they work. Complaints of whistleblower proved more effective in uncovering fraud than other methods such as internal audit, internal control and external audit (Sweeney, 2008). Mechanism of Whistleblowing has proven effectively in uncovering fraud, but not many employees who obviously acted as a whistleblower. This is presumably because of many considerations before employees decided to become a whistleblower.

This action of Whistleblowing can be argued with prosocial organizational behavior theory. According to the Brief and Motowidlo (1986), the act of whistleblowing is a form of action of prosocial members of the organization to deliver direction, procedures, or policies that he thought might be unethical, illegal or bring disaster to the long-term goal of the organization to
individuals or other entities in a position to take corrective action. Prosocial behavior contains the antecedent variables, namely individual and contextual antecedents. Individual antecedents reflect the factor derived from the individual aspects of the wrongdoer, such as personal cost. Contextual antecedents reflect aspects of the context of the organization and the work environment, such as the availability of channels and status reporting violators. The antecedents become the predictable factor influencing whistleblowing intentions.

Personal cost is the view of employees toward the risk of reprisals or sanctions from members of the organization, which can reduce the intention of employees to report wrongdoing (Schutz and Johnson, 1993). Some of the retaliations may occur in the form of intangible (intangible), such as performance assessment that is not balanced, barriers promotion, termination, or transferred to an unwanted position (Curtis, 2006). Cortina and Magley (2003) did a survey of employees working in the public sector to investigate the experience of employees who have experienced retaliation treatment of labor and social retaliation. Ministry of Administrative Reform in Module Whistleblowing System (WBS) revealed an effective of WBS that should include three elements, those are structural, operational and maintenance. At the operational elements, organizations must build a WBS with a rapid reporting system, ensuring confidentiality, secure and easily accessible to everyone. Rapporteur should be anonymous so that the complainant's participation can be maximized and keep its confidential.

Efforts to understand the factors that may affect the intention of doing employee whistleblowing is important to do so that organizations can design effective policies and system of whistleblowing. The previous study was to examine the factors that affect the intention to do employees. Whistleblowing Aliyah research (2015) shows the factors of the personal cost of affecting the intentions of whistleblowing. The higher the personal costs that may be received by the whistleblower, intentions whistleblowing will decrease. It is predicted due to the respondents who strongly considering retaliation or the consequences will be accepted when doing whistleblowing. Violation reporting system has not been built with an anonymous channel is also predicted to be taken into consideration respondents to report a fraud when there is a risk of retaliation that might happen. Meanwhile, the results of research and Nurkholis Bagustianto (2012), Septianti (2013), as well as Setyawati et al. (2015), show the opposite. Differences in the results due to the possibility of other factors related to the personal cost, for example, the level of seriousness of the infringement, the intensity of the violation, or effects for a foul.

Research on the effects of status wrongdoers to do intentions whistleblowing conducted by Ahmad, Smith, and Ismail (2010) by the respondent auditor, shows the influence of status wrongdoers toward intentions. Whistleblowing It is predicted because of possible retaliation toward the candidate. the whistleblower On the contrary, research conducted by Septianti
(2013) on the same factors shown no effect to the intention wrongdoer whistleblowing status. This is likely due to the employee who considers that offenses committed by members of the organization who have a higher power would be difficult to impose the sanction.

Research conducted by Kaplan and Schultz (2007), Kaplan et al. (2012) and Akbar etc.(2016) revealed that the reporting channels affect intentions. Whistleblowing indicates that employees are aware of any fraud would feel safer to deliver the related reports of the fraud if the available reporting channels are reporting channel that can guarantee the confidentiality of the identity of the complainant. A sense of security in a fraud report an added value in doing whistleblowing, because the whistleblower will be protected from the threat of retaliation from the perpetrator.

Internal Auditor of Indonesian Government (APIP) at Regional Area is an example of an employee who may be in a dilemma to report fraud he knew, especially if the offense is of regional leaders, relatives or people with a high position. The organizational structure of local governments places APIPs under the leadership of the region. This resulted in frequent conflicts of interest by the auditors in carrying out its functions, especially when it finds a violation involving local leaders and colleagues. Report violations may result in the risk of retaliation in the form of barriers to promotion, transfer, even relieved. This is because in the Regulation of the Governor of West Nusa Tenggara No. 34 of 2013 on the Implementation of Public Service has not accommodated the anonymity of the complainant. WBS has not been built to accommodate the anonymity of whistleblowers predicted to be one factor in the low intention of employees to report violations through a mechanism, whistleblowing because employees are afraid of the risks will be accepted.

The results are expected to reconfirm pro social organizational behavior theory as the theory behind the whistleblowing, especially the factors personal of cost, status wrongdoers and reporting channels are contextual antecedents of pro social behavior. In addition, the research is expected to help the relevant agencies (Inspectorate) in understanding the factors that affect the intention of whistleblowing in order to devise whistleblowing an effective mechanism.

LITERATURE REVIEW AND HYPOTHESES
Personal Cost and Intention of Whistleblowing
Brief and Motowidlo (1986) in prosocial organizational behavior theory expressed the intention to perform prosocial behaviors including whistleblowing that can be determined by factors of origination from the individual in question (individual antecedents) and from organizational factors and work environment (contextual antecedents). Personal cost is one of the antecedents
of the individual aspect this means that aspect from the individual perpetrators can affect the intention to perform prosocial actions.

Schultz et al. (1993) stated that personal costs are the view of employees toward the risk of reprisals or sanctions from members of the organization, which can reduce an employee's intention to report. Members of the organization in question can only come from management, boss, or co-workers. Some of the retaliation may occur in the form of intangible (intangible), such as performance assessment is not balanced, the obstacles increase in rank and position, or moved to a position which is not desirable. Other retaliatory measures might include steps taken to weaken the organization's complaints process, isolation whistleblower, pollution character, and good name, make it difficult or embarrassing whistleblower, an exception in meetings, and other forms of discrimination or interference.

Graham (1986) in Zhuang (2003) suggested that the personal cost most considered is retaliation from the people in the organization that opposes the action of reporting. The nature and magnitude of retaliation or sanctions imposed by management or colleagues toward a whistleblower is the most significant determining factor in the decision whistleblower organizational in reporting violations. The greater the perception of personal cost one sit will decrease the person's intention to commit acts of whistleblowing. Based on this argument, the proposed hypothesis as follows:

$$H_1 : \text{Personal costs influenced negatively toward the intentions of whistleblowing}$$

**Status of Wrongdoers and Intention of Whistleblowing**

Contextual antecedents of prosocial organizational behavior theory reveal that the status of wrongdoers is one of the situational factors are predicted to be taken into consideration a person to commit an act prosocially. It is based on the consequences of which may be obtained by prospective whistleblowers when disclosing violations committed by someone who has no power or a higher office.

Status is defined as a place or position within a social group. According to Sorokin (1959) in Narwoko and Susanto (2007: 156) measuring a person's social status can be seen from office, education, and breadth of knowledge, wealth, political, and religious ancestry. Within the scope of the district/city in Indonesia, the status can be described according to their position in the organizational structure of local government, which comprise the Regent / Mayor, Vice Regent / Mayor, Regional Secretary, Head of the Institute, Head of SKPD, and other positions within the organization. The organizational structure of local government shows that the position of APIPs under the leadership of the region and this is responsible to the leadership of the region.
Status wrongdoers indicate positions or power of a person who committed an offense. Offenses committed by members of the organization who has a high position is not an easy thing reported. Cortina and Magley (2003) conducted a survey of employees working in the public sector to investigate the experience of employees who have experienced retaliation treatment of labor and social retaliation. The results showed that employees who have a lower position more often suffer retaliation. Thus, if the wrongdoer occupies higher positions and have more power in the organization, then the whistleblower will be more likely to experience retaliation when reporting the alleged wrongdoers. Based on this argument, the proposed hypothesis as follows:

\[ H_2: \text{Status wrongdoers influenced negatively toward the intention of whistleblowing} \]

**Personal Cost, Anonymous Reporting Channel, and Intention of Whistleblowing**

Brief and Motowidlo (1986) explained prosocial organizational behavior as behavior committed by members of an organization to the individual, group, or organization devoted to improving the welfare of the individual, group, or organization. Actions Whistleblowing can be viewed as a general prosocial behavior because such behavior will provide benefits to the organization, in addition, to also benefit the whistleblower itself. Personal cost is one of the individual antecedents of prosocial actions; it means that the personal cost is one factor to be considered a whistleblower's before the decision to do whistleblowing.

Park et al. (2008) divided the type of violation reporting line/fraud reporting channel to the anonymous and non-anonymous. Non-animal reporting channels are reporting channel identity fraud that requires a reporting and/or using a form requiring information about the reporter's identity. While anonymous reporting channel is a channel used by an employee reporting to report on acts of violation/fraud in the organization, with any real identity.

Anonymity is indispensable for maintaining the confidentiality of the reporter's identity fraud (Albercht et al., 2014 in Akbar et al., 2016). Kaplan and Schultz (2007) revealed that the presence of anonymous reporting channels may reduce the willingness of people to report fraud action through the non-anonymous channel. This is because the non-anonymous reporting channels (identity), employees who wish to report a fraud should be prepared with the consequence that his identity will be known by all members of the organization including the perpetrator of the fraud. Consequences of the reporter's identity will be known by the perpetrators of fraud will cause concern even the fear of threats or retaliation (personal cost) of the perpetrator of the fraud. This often makes the candidate the reporting of fraud in a dilemma indecision determine the attitudes that can ultimately distort the intention to report fraud (Bagustianto and Nurkholis, 2012).
Based on the above argument, the proposed hypothesis as follows:

\[ H_3 : \text{Anonymous reporting channels weaken the influence of the personal cost to the intention of whistleblowing} \]

**Status of Wrongdoers, Anonymous Reporting Channel and Intention Whistleblowing**

Wrongdoer status indicates the position or the power held by the infringer. Based on Prosocial behavior organizational theory, the status of wrongdoers is one of the situational factors that predicted to affect the intentions of a person to perform prosocial actions. This is because the wrongdoer can use his power to influence the environment so as to provide treatment of retaliation toward whistleblowers. The reporting mechanism without revealing the identity (anonymous) is one way to suppress the risk of retaliation from the perpetrator. Anonymity is indispensable for maintaining the confidentiality of whistleblower's the identity.

Candidates of whistleblowers will report violations by considering the perception that reporting will result in corrective action and associated with the position of wrongdoers in the organizational hierarchy. The further the range of power between the wrongdoer and the observer, offense the may observer be given preferential treatment violation of retaliation. If the wrongdoers occupy a high position in the hierarchy of the organization, then the wrongdoer has the power to suppress behavior, whistleblowing thus causing more and the low intentions do employees. whistleblowing The threat of retaliation from those who have power over prospective whistleblowers can be minimized by an anonymous reporting mechanism (anonymous). This is because the anonymous reporting channels, employees who wish to report fraud that is guaranteed to keep her identity would not be known by all members of the organization including the perpetrator of the fraud. Based on this argument, the proposed hypothesis as follows:

\[ H_4 : \text{Anonymous reporting channels weaken the influence of status wrongdoers toward intentions of whistleblowing} \]
RESEARCH METHOD
This study used quantitative approach. According to Indriantoro and Supomo (2014: 12), quantitative research emphasizes on the theory test through the measurement of research variables with the statistical procedure. Based on the type, this research is explanatory research. The experiment was conducted at the Regional Inspectorate in West Nusa Tenggara region in January 2018.

The populations in this study were all auditors of APIPs Territory of West of Nusa Tenggara Province. Mechanical Sampling is done by purposive sampling, which is determined based on the criteria of the auditors on APIPs with capability level 3 and/or APIPs targeted towards capability level 3 in 2017. Level APIPs capability measured by the approach of the Internal Audit Capability Model (IACM) developed by The Institute of Internal Auditing (IIA) and has been practiced internationally. APIPs towards level 3 should be able to detect early and revealed the existence of corruption and other fraudulent activity (BPKP, 2015). Based on these criteria, the respondents in this research were 132 auditors who are from 5 Inspectorate.

Data was collected by distributing a questionnaire instrument. The questionnaire distributed contains three scenarios regarding the case, whistleblowing then the respondents were asked to answer the question and a statement of the case using a 5-point Likert scale. Case scenario consists of three types of fraud that are common in the public sector, namely the fictitious shopping, kickbacks, and mark up the price. A source of data in this research is the primary data in the form of the results of the questionnaires by respondents.

Moderated regression analysis (MRA) with the software SPSS v23is used as an analysis tool to test the influence of personal cost and status of wrongdoers to the intention whistleblowing, as well as anonymous reporting channel interaction in influencing the influence cost of personal and status to the intention wrongdoers do whistleblowing. Ghozali (2014: 74) in Switriansyah (2015) revealed that the MRA is a special application in the regression equation which contains elements of interaction (multiplication of two or more independent variables). The regression equation mathematically as follows:

\[ WB = \alpha + \beta_1 PC + \beta_2 ST + e \]
\[ WB = \alpha + \beta_1 PC + \beta_2 ST + \beta_3 RC + e \]
\[ WB = \alpha + \beta_1 PC + \beta_2 ST + \beta_3 RC + \beta_4 PC \times RC + \beta_5 ST \times RC + e \]

Where:
\[ WB = \text{Whistleblowing Intention}; \ \ PC = \text{Personal Cost}; \ ST = \text{Status of Wrongdoer}; \ SP = \text{Anonymous Reporting Channels}; \ \alpha = \text{Constant}; \ \beta = \text{Regression Coefficient}; \ e = \text{Error} \]
RESULTS AND DISCUSSION

Descriptive Analysis

From a total of 132 questionnaires distributed to respondents, the questionnaires have returned a total of 110 pieces. Only 107 of the total questionnaires that can be processed in this study, while as many as 3 questionnaires cannot be used because it is not filled completely.

Overall the respondents were eligible for further analysis comes Regional Inspectorate of 5 in West Nusa Tenggara. the male respondents amounted 57 people (53.30%), while 50 (46.70%) were female. The majority of respondents aged between 31 years to 40 years (44.90%), have a service life of 5 years up to 10 years (41.10%) and based on past levels of education that have been taken, as much as 87.90% of undergraduate education tiered (S1).

Reliability and Validity

Reliability testing showed that all the variables already have values Cronbach's Alpha> 0.7 or in other words the answers to the questionnaire had a reliability/degrees beliefs are acceptable or appropriate for use in testing the hypothesis (Nunnally, 1994 in Ghozali, 2016: 48).

<table>
<thead>
<tr>
<th>Variables</th>
<th>The amount of questions</th>
<th>Chronbach's Alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Cost</td>
<td>3</td>
<td>0.875</td>
</tr>
<tr>
<td>Status of Wrongdoer</td>
<td>3</td>
<td>0.860</td>
</tr>
<tr>
<td>Anonymous Reporting Channels</td>
<td>3</td>
<td>0.798</td>
</tr>
<tr>
<td>Whistleblowing Intentions</td>
<td>5</td>
<td>0.870</td>
</tr>
</tbody>
</table>

Meanwhile, testing the validity of the data is done by using confirmatory factor analysis (CFA). CFA was used to test whether the indicators of each variable used to confirm a construct or variable (Ghozali, 2016: 55). CFA conducted with Bartlett's test of Sphericity and Kaiser-Meyer-Olkin (KMO).

The test results show the value of KMO 0.860 CFA (> 0.50), while the value of Sphericity 1447.959 Bartlett and significant at 0.000, it can be concluded that the data is valid.

<table>
<thead>
<tr>
<th>Kaiser-Meyer-Olkin Measure of Sampling Adequacy</th>
<th>0.860</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approx. Chi-Square</td>
<td>1447.959</td>
</tr>
<tr>
<td>Bartlett's Test of Sphericity</td>
<td>91</td>
</tr>
<tr>
<td>Sig.</td>
<td>0.000</td>
</tr>
</tbody>
</table>
Hypotheses Testing

Tabel 3. Testing results of Moderated Regression Analysis (MRA)

<table>
<thead>
<tr>
<th></th>
<th>Standardized Coefficient Beta</th>
<th>t</th>
<th>sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td></td>
<td>2.626</td>
<td>.010</td>
</tr>
<tr>
<td>Personal Cost</td>
<td>-1.444</td>
<td>-1.793</td>
<td>.076</td>
</tr>
<tr>
<td>Status of Wrongdoer</td>
<td>-1.633</td>
<td>-2.092</td>
<td>.039</td>
</tr>
<tr>
<td>Anonymous Reporting Channels</td>
<td>-1.780</td>
<td>-1.554</td>
<td>.123</td>
</tr>
<tr>
<td>Interaction Anonymous Reporting Channels and Personal Cost</td>
<td>.990</td>
<td>1.687</td>
<td>.095</td>
</tr>
<tr>
<td>Interaction Anonymous Reporting Channels and Status of Wrongdoer</td>
<td>3.150</td>
<td>2.340</td>
<td>.021</td>
</tr>
<tr>
<td>F</td>
<td>85.892</td>
<td></td>
<td>.000</td>
</tr>
<tr>
<td>R</td>
<td>.900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R²</td>
<td>.810</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted R²</td>
<td>.800</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Analysis results of moderated regression analysis (MRA) are presented in table 3. The value of R was 0.900, it shows that there is a strong enough relationship/influence between the independent variables and moderating variables that were tested with the dependent variables (intention whistleblowing). While the value of Adjusted R² was 0.810, it indicates that the independent variable and the moderating variables together explain that the variation in the dependent variable was 0.810 or 81%, while the remaining was 19%, this is explained by other variables outside of this research model. Value of was 85.892 and significant at p <0.05, so it can be concluded that the overall equation regression model was statistically significant in explaining the intentions of whistleblowing.

T-test results showed that the variables of personal cost and status wrongdoers have a p-value <0.05. P-value of personal cost was 0.038 and this directed negatively. P-value was 0.0195 and status wrongdoers are trending negatively. Statistically, this research variable cost of personal and status violators influence toward the intention to commit acts of whistleblowing. T-test, anonymous reporting channel variable interactions with the personal cost and status wrongdoers also had a p-value <0.05. P-value Interaction of anonymous reporting channels with the personal cost was 0.0475, while the p-value of anonymous reporting channel interaction with the status wrongdoer is 0.0105. P-value is used in the results obtained from the p-value test results (SPSS output) divided by 2, this is because the hypothesis testing using
directional (one-tailed). Statistically, in the study of personal costs and negatively affect the status wrongdoers whistleblowing intentions. Anonymous reporting channels interact and weaken the influence of personal cost and status of wrongdoers’ toward intentions of whistleblowing.

**DISCUSSION**

Results of testing of the first hypothesis (H1) was statistically demonstrated that the personal cost negatively affects the intentions of whistleblowing or words another auditor at the Inspectorate in West Nusa Tenggara Province that consider personal cost as a factor that will affect his or her intention to do or not do action whistleblowing. This contrasts with the results of research and Nurkholis Bagustianto (2012) and Septianti (2013) which states that the cost personal does not affect intention for someone to do whistleblowing.

There are two justifications which might explain the influence of personal cost to the intention of whistleblowing in the result of this study. First, respondents in this study (auditor at the Regional Inspectorate) have unique characteristics. Educational background/training, experience, and work related to the audit. Respondents of this research have generally been familiar with fraud and groove / how to handle. However, the organizational structure that puts the Regional Inspectorate is under the Regional Head (Governor / Regent / Mayor) and technically administratively under the Regional Secretary enable their level of risk of retaliation (personal costs) were higher when respondents report a violation/fraud involving elements of the risk of retaliation that may be barriers rise, transfer to a remote area, to the risk of non-job. Secondly, research of Bagusand Nurkholis (2012) and Septianti (2013) was conducted at the Supreme Audit Agency (BPK) and the Center for Financial Transaction Reports and Analysis Center (INTRAC) which has developed the mechanism anonymous whistleblowing. Through these mechanisms, the reporter's identity could be kept secret and the reporting protected from the risk of personal cost. The condition is predicted to lead to the intentions of respondents in the study to make whistleblowing not consider whether that did not consider the existence of the personal cost.

Testing Result of the second hypothesis (H2) shows that the status of wrongdoers influenced negatively toward Indonesian internal government auditor intentions in conducting whistleblowing. The higher status of a person who commits an offense, the lower intention to make a whistleblowing employee. This is likely caused by an employee who considers that offenses committed by members of the organization who have status or a higher power would be difficult to impose the sanction. Based on Dependency Theory of Resources proposed by Pfeffer and Salancik (in Miceli et al., 1999) that if one party has the resources that are needed by
other parties and lead to dependence to them, those who have these resources will be felt more power. Thus, if the status wrongdoer is perceived to be higher than whistleblower the potential and whistleblower potential considers that the organization relies heavily on the violator's whistleblowers of potential will be less motivated to report suspected fraud or violation.

The research result is relevant with the results of Winardi (2013) who stated that the violator status negatively affects the intentions of whistleblowing. It is predictable because both studies are equally committed toward the civilian state apparatus (ASN) so that consideration of the report a violation is strongly influenced by the positions of wrongdoers.

Testing Results of the third hypothesis (H3) stated that the anonymous reporting channels interact and weaken the influence of the personal cost toward the intention to do whistleblowing. The results of this study is different with the conclusion of research conducted by Ahmad et al. (2016) who found evidence that the absence of an interaction effect (interaction effect) among the channel reporting violations to the risk of retaliation toward the intention of doing whistleblowing.

There is an argument that might explain the interaction effect between reporting channel with a personal cost toward the intention to do whistleblowing. The existence of an anonymous reporting channel will increase intention conduct whistleblowing allegedly because employees feel that concerns about the risk of retaliation (personal costs)will not happen if the reporter's identity confidential. No matter how much risk would have received whistleblower's potential will be eliminated by the anonymous reporting channels.

Testing results of the fourth hypothesis (H4) also indicate that anonymous reporting channels interact and weaken the influence of status wrongdoers to do intentions. **Whistleblowing of Level** status of wrongdoers are no longer taken into consideration for whistleblowers potential when the agency has built a mechanism of **whistleblowing** to keep the identity of the reporting system (anonymous).

The findings of this study indicate that their anonymity in violation reporting system can make member of organizations to do pro social behavior (pro social organizational behavior) that is trying to protect the organization from violations or fraud. Technical implications of the findings of this study indicate that to establish a violation of effective reporting system and can detect the possibility of an early problem in the organization as a result of violations or fraud it is necessary to guarantee the confidentiality of the identity of the complainant in the offense reporting system.
CONCLUSION AND SUGGESTION FOR FUTURE RESEARCH

Personal cost and status of wrongdoers become factors to influence whistleblowing intentions of Indonesian internal government auditor. The test results also showed that the anonymous reporting weaken the influence of personal cost and status of wrongdoers toward intentions of whistleblowing. With the anonymous reporting channels, respondents did not consider the level of personal cost and wrongdoer’s status level.

The results of this study confirm the theory of prosocial organizational behavior which stated that the personal cost (individualized antecedents), the status of wrongdoers and reporting channels (contextual antecedents) are factors that may influence pro social behavior. The results of this study are expected to be used by local government environmental agencies in designing strategies to improve intentions whistleblowing employee and developing the whistleblowing system on institutions with consider the factors that affect the intention of whistleblowing. Efforts to improve intentions whistleblowing can be done by eliminating the factors of personal cost, partly by developing whistleblowing system of an anonymous with a mechanism so that the confidentiality of the reporter can be assured.

Conclusion from this research should be viewed from several limitations. First, this study only tested the effect of the personal cost and status of wrongdoers toward intentions of whistleblowing. Future studies are expected to examine other factors that are predicted to affect intention of whistleblowing either in the form of individual antecedent and contextual antecedents such as the seriousness of the offense and completeness of the evidence of violations. Second, data collection techniques in this study used a questionnaire that contains a description of the case. The use of questionnaires allows respondents to less understand the true meaning of each description of the case presented. The further researches about the intentions of whistleblowing are advised to use an experimental method so that the process of understanding and internalization (appreciation) of the description of the case in the research instrument becomes maximal.

REFERENCES


