

## Whistle-blowing Intention: The Effects of Moral Intensity, Organizational Commitment, and Professional Commitment

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**Abstract:** This research aims to investigate the effects of moral intensity, organizational commitment, and professional commitment on whistle-blowing intention. This research employed quantitative approach using survey method by distributing questionnaires to the participants. The participants were government employees working in the province of DIY (Daerah Istimewa Yogyakarta) Indonesia, with the total number 160 respondents. The statistical test in this research was assisted with smartPLS. This research result has found that moral intensity and professional commitment significantly gives positive influence on whistle-blowing intention. However, organization commitment does not significantly influence the whistle-blowing intention.

**Keywords:** *moral intensity, organizational commitment, professional commitment, whistle-blowing intention*

### INTRODUCTION

Corruption is one type of frauds which has been under the concern of many parties in the last few years. Indonesia has been categorized as a country with significantly high corruption level based on the data obtained from Transparency International in which the Corruption Perception Index of Indonesia increased one level from 36 to 37 points in 2016. Consequently, Indonesia ranked 90 of 176 countries surveyed. The insignificant increase in corruption perception index point of Indonesia showed that the corruption eradication attempts in Indonesia have not yet gone far. In addition, it was explained that the result of the survey conducted by Transparency International also showed that Indonesian point were still lagged behind that of other neighboring countries such as Malaysia, Brunei, and Singapura (BBC Indonesia, 2017).

Based on the previous data, it can be seen that corruption was still prevalent in Indonesia resulting in the search of the most effective ways to prevent and reveal fraud. Whistle-blowing is one of the most effective ways which can be used to disclose fraud (Lee and Fargher, 2013). In fact, 40% of fraud might be detected by the existence of whistle-blowing (Samuels and Pope, 2014). The effectiveness of whistle-blowing to make fraud visible has already been recognized by many accountants and regulators in many countries (Dyck *et al.*, 2010).

Whistle-blowing is a reporting act having been performed by one or more members of an organization related to any illegal conducts within the organization (Elias, 2008). The reporting might be directed to either internal or external parties in order to give the expected influence on the misconduct practices. However, it is not at all easy to be a whistle-blower, especially for the internal staff working in an organization. The whistle-blowers usually face various negative consequences, such as retaliation from the organization and perpetrator (Pope and Lee, 2013; Dalton and Radtke, 2013). Moreover, some people usually view a whistleblower as a person breaching loyalty to an

organization (Setyawati *et al.*, 2015). Hence, it is necessary to consider the factors influencing an individual's intention to perform whistle-blowing.

Some studies discussing the factors which can influence whistle-blowing intention have already been conducted either in this country or in other countries. In other countries, several research discussing whistleblowing intention was conducted with a wide range of samplings, including students (Elias, 2008; Dalton and Radtke, 2013; Trongmateerut and Sweeney, 2013), professional accountants, and employees (Alleyne *et al.*, 2013; Erkmen *et al.*, 2014).

Similarly, in Indonesia the research concerning whistle-blowing intention has also frequently been conducted: involving the employees of a company (Sofia *et al.*, 2013; Setyawati *et al.*, 2015; Aliyah, 2015), with accountants as research sampling (Kreshastuti and Prastiwi, 2014), and student respondents (Manafe, 2015; Handika and Sudaryanti, 2017). Although the studies examining various factors which influence whistle-blowing intention had already been performed in Indonesia, those study only focused on professional accountants, students, or employees working in a company, which was mainly private company. In contrast, the research with the sampling of government employees working in a public sector institution was rarely conducted. In reference to the previous data on the significant level of corruption occurring in Indonesia, it will be undeniably suitable to do research on whistle-blowing in public sector institution in Indonesia.

Based on the explanation, this research aims to empirically investigate the effects of moral intensity as well as organizational and professional commitments on whistle-blowing intention among government employees working in the province of DIY, Indonesia. This research only focused on mainly the level of intention to perform whistle-blowing and did not concern on the real practice of doing the whistle-blowing act.

## **LITERATURE REVIEW**

### **Theory of Planned Behavior**

Theory of Planned Behavior (TPB) is a theory explaining a relation between attitude and behavior (Ajzen, 1991). It is a further development of Theory of Reasoned Action (TRA). There is a new construct added in the TPB which previously was not in TRA. The new construct was perceived behavioral control (Assegaff, 2015).

TPB is basically an assumption that humans will always behave accordingly. This theory is a theory aimed to understand various influences of motivation on behavior, including personal intention of an individual and other's personal intention to another individual (Ajzen, 1991). This theory essentially consists of three determinant bases, namely (a) attitude toward behavior (related to an individual basic behavior); (b) subjective norm (related to the social influence description); and (c) perceived behavior control (related to the contents of a control) (Hidayat and Nugroho, 2010; Putra, 2014).

This research aims to examine the factors influencing whistle-blowing intention through research model which was established based on the TPB. However, the research model constructed for this research does not employ the existing model in the TPB; instead, it would use the derivation of the TPB variables, those are moral intensity, organizational commitment, and professional commitment. Moral intensity is a derivation of perceived behavior control variable. Organizational commitment is a

derivation of attitude toward behavior variabel. Also, professional commitment is a derivation of attitude toward behavior variable. This research does not involve subjective norms variable since this research does not take any pressure or influence from social environment into account.

### **Whistle-blowing Intention**

Intention can be generally defined as an individual in-depth desire to do many beneficial things and anything that he or she desires most (Zulfikar, 2015). Someone who comprehends the significance of whistle-blowing role in revealing various illegal acts (such as fraud) and the adverse impact of those illegal acts tends to have whistle-blowing intention. Whistle-blowing is an act of revealing or reporting performed various illegal or unjustified acts by a member of an organization to any party which will probably be able to make an action against such violation (Bhal and Dadhich, 2011).

There are two types of whistle-blowing. If there is an employee acknowledging fraud which has been done by other employee (within one organization), then he/she report the action to his/her supervisor, the act is categorized into internal whistle-blowing. On the other hand, if an outsider finds out a fraud having been done by an organization and reveals the misconduct to the public, this act is categorized as external whistle-blowing (Kaptein, 2011).

A party which reports such violation is commonly known as a whistle-blower. Someone can be called a whistle-blower once he/she has reported any fraud/illegal act having been perpetrated by his/her supervisor or co-worker within the organization (Dalton and Radtke, 2013). However, being a whistle-blower is not an easy cause as there are many risks which will be dealt with. In many situations, organization tends to threaten to do retaliation (such as lay-off, defamation, and isolation at work) toward the whistle-blower. The threat is made to prevent the revealing of fraud perpetrated by the organization to the public (Elias, 2008). The retaliation was usually conducted by line manager with or without any knowledge of the company executives. There is an evidence that only 53% of the organizations could assure to protect the whistle-blowers from any form of retaliation (Kreshastuti and Prastiwi, 2014).

### **Moral Intensity**

Moral intensity is defined as a strong or weak feeling (happy or sad) as an impact of a conduct whether it is good or bad, wrong or right, and fair or unfair. Someone with high level of moral intensity would tend to be good, right and fair (Kreshastuti and Prastiwi, 2014). Moral intensity is a construct consisting of multiple characteristics which are the extension of various issues on moral imperatives in a particular situation or can briefly be defined as a portrayal of moral level in a certain situation. It consists of six elements, namely: (a) amount of consequence (the number of loss or benefits generated by the usefulness of a particular moral act); (b) social concensus (the level of social agreement in whether an act is considered good or bad); (c) effect probability (the probability where a particular act will actually cause the predicted loss or benefit); (d) temporal immediacy (the distance or time between when a particular moral act happens and the first consequence of the moral act); (e) effect concentration (the inferring function of the number of the people influencing and influenced by the perpetrated action; and (f) closeness (the intimacy between the moral bearer and the perpetrator or the usefulness of the particular act) (Pangesti, 2014).

### **Organizational Commitment**

Organizational commitment was defined as a strong intention to be a member of a particular organization. Furthermore, it is connoted as a form of loyalty of a member to his/her organization in order to realize the organization objective (Alleyne *et al.*, 2013). Similarly, another study defines that organizational commitment is a condition of an employee (member of an organization) who keeps supporting an organization and his/her intention to maintain his/her membership in the organization (Robbinss and Judge, 2008).

Organizational commitment is a part of dual-function characteristic which is personal and situational characteristic functions that have a relation with an organization and work environment (Oemar, 2013). In addition, it could be formulated into three dimensions, including (a) affective commitment (related to aspects of identification, emotional, and involvement between a member of an organization and his/her organization); (b) continuance commitment (related to the intention of a member of an organization to stay with the organization based on the profit and loss consideration); and (c) normative commitment (concerning moral obligation toward an organization) (Suseno, 2010).

### **Professional Commitment**

Professional commitment can be defined as things preferred by an individual from his/her profession (Elias, 2008). In addition, professional commitment is an individual's identification intensity and involvement in a certain profession. This identification would require a consensus between purpose and professional value, including moral values and ethics (Chasanah and Irwandi, 2012).

Professional commitment can also be described as the faith in professional objectives and values, in which an individual conducts specific activities on behalf of his/her profession, and an intention to maintain his/her membership of profession (Chasanah and Irwandi, 2012). Additionally, professional commitment encompasses an individual's loyalty to his/her profession as he/she perceives (Sofia *et al.*, 2013; Herawati and Atmini, 2010). An individual with a good professional commitment will perform his/her duties professionally. If there is any obstruction in his/her work and profession, he/she will immediately fix it (Sofia *et al.*, 2013).

## **HYPOTHESIS FORMULATION AND RESEARCH MODEL**

### **Moral Intensity and Whistle-blowing Intention**

An individual with higher level of moral intensity would always act fairly and do the right things (Kreshastuti and Prastiwi, 2014). Therefore, the person with high level of moral intensity would tend to report any illegal action (whistle-blowing) since he/she considers that such illegal act is not right, and he/she tends to feel mandatory to report it for other people's goodness. The purpose of reporting a violation/illegal action (whistle-blowing) is a combination of the severity level of the violation and the responsibility to report any violation/illegal act (Taylor and Curtis, 2010).

**H1:** Moral intensity positively influences whistle-blowing intention.

### **Organizational Commitment and Whistle-blowing Intention**

An individual with strong organizational commitment will always try to support and achieve the objectives of his/her organization (Setyawati *et al.*, 2015). Therefore, if there is any issue which can disturb the achievement of the organization objectives, the

member with strong organizational commitment will always try to resolve such issue to redirect the organization to achieve its objectives. Similarly, if there is a fraud existing in the organization, the member with strong organizational commitment will promptly report such fraud since the fraud may impede the organization from achieving its objectives. Fraud is indeed an illegal practice, so any revealing act of this violation could be referred to as whistle-blowing (Sofia *et al.*, 2013).

**H2:** Organizational commitment positively influences whistle-blowing intention.

**Professional Commitment and Whistle-blowing Intention**

Anyone with strong professional commitment would attempt to perform his/her tasks professionally (Sofia, *et al.*, 2013). Thus, if there is any issue which obstructs him/her from doing his/her work and profession, he/she would immediately resolve it. Likely, if there is a fraud occurring in an organization, someone with strong professional commitment would certainly realize how dangerous the fraud is because the act violates the ethics which are already established and will certainly hamper the organization objective. Therefore, he/she would promptly report the fraud in order to perform his/her task professionally. The reporting is correlated with his/her responsibility for the sake of the smoothness in achieving the organization objectives. The higher the level of an individual professional commitment, the stronger the assumption he/she has that whistle-blowing is significant.

**H3:** Professional commitment positively influences whistle-blowing intention.

Based on the above-mentioned explanation, the research model was then constructed. This research model was constructed based on TPB. However, this research did not employ the original variables existing in TPB. This research modified the original variables of the theory without eliminating the substances/meaning of those variables. The variables included moral intensity, organizational commitment, and professional commitment. The research model can be seen in Figure 1.

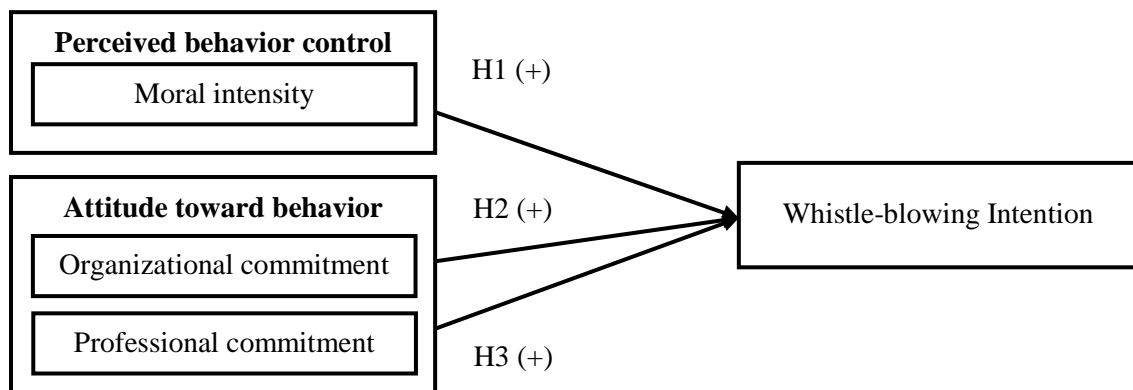


Figure 1. Research Model

**RESEARCH METHOD**

**Method and Data Collection**

This research employed quantitative approach and survey method using questionnaire technique to test the research model. The samples of this research were government employees working in the province of DIY, Indonesia. The sampling technique used in this research was convenient sampling.

**Variable Measurement**

This research used Likert scale by interval of 1 until 6. Scale 1 up to 3 explained the perception level of disagreement with the questions of the questionnaire, starting from strongly disagree (1), disagree (2), and partly disagree (3). On the other hand, scale 4 up to 6 described the perception level of agreement with the questions of the questionnaire, starting from partly agree (4), agree (5), and strongly agree (6). Table 1 illustrates the questionnaire question items to measure each corresponding variable in this research.

Table 1. Question Items

Variable	Question Items	References
Moral Intensity (MI)	Decision result which disadvantages the organization	(Fredin, 2008)
	Serious impact for the organization	
	Loss factors	
	Organizational loss	
	The impact on the surrounding people	
	The impact on co-workers	
	Damage caused	
	Decision consequences	
	The organization which experiences loss	
	Burden for surrounding people	
	Co-workers' disapproval	
Unsupportive co-workers		
Organizational Commitment (OC)	Working hard to achieve the organization success	(Kanning and Hill, 2013)
	Accepting every assignment	
	The same principles with the organization	
	Proud of being part of the organization	
	Right decision in choosing organization	
	Concerned with the future of the organization	
Professional Commitment (PC)	The best place to work	(Setyadi, 2008)
	Working hard in advancing the career	
	Proud of the current profession	
	The best choice	
	Career development	
Whistle-blowing (WB)	The best profession	(Alleyne <i>et al.</i> , 2013)
	Violation reporting conducted by subordinate	
	Violation reporting conducted by supervisor	
	Violation reporting conducted by senior staff	
	Violation reporting conducted by close friend	
Violation reporting conducted by a party having been "internal target"		

**Data Analysis Technique**

This research analysis was simultaneously conducted using partial least square application. The data analysis using partial least model consisted of two sub-models, namely measurement model and structural model. The measurement model was carried out to assess the variable validity and instrument reliability. The validity test comprised two types, those were convergent and discriminant validities. Convergent validity could be fulfilled if the value of average variance expected (AVE) of a variable is more than 0.5 with the loading value for each item more than 0.5 (Fornell and Larcker, 1981). Also, discriminant validity could be fulfilled if the value of AVE root square for each variable is more than the largest correlation between the corresponding variable and other variable. The reliability test is usually performed to show the accuracy and consistency of a measurement tool to measure. The reliability test will use the value of composite reliability. If the value of composite reliability of every variable is more than 0.7, the

reliability test is fulfilled (Chin, 1988).

Structural model is made to analyze the relation among the variables of a research model by viewing the value of R-square, path coefficient, and significance value of a research model constructed. The R-square testing is performed to analyze how significant a model strength is in explaining the dependent variables having been observed. The value of R-square would be classified as good if the value was more than 0.1 (Falk and Miller, 1992). Meanwhile, path coefficient and significance value are a hypothesis testing formed within the model (Fornell and Larcker, 1981).

After the measurement model and structural model testing are carried out, another analysis necessarily to be appended is goodness of fit (GoF) test since this testing is to evaluate the measurement model and structural model comprehensively (Henseler and Sarstedt, 2013). GoF testing could be calculated from the root square of average communality (or average AVE) value and average r-square (Peng and Lai, 2012). In short, GoF testing could be measured using the following formulation (Tenenhaus *et al.*, 2005):

$$GoF = \sqrt{\text{Communality} \times \overline{R^2}}$$

The result of GoF test can be further categorized into three criteria, namely: 0.1 (GoF small), 0.25 (GoF medium), and 0.36 (GoF large) (Cohen, 1988).

**RESULT AND DISCUSSION**

**Demographics**

The number of the research questionnaires distributed was 170. However, there were only 160 returned and valid to be analyzed. Table 2 below shows the detailed data of the respondents’ demographics.

Table 2. Respondents’ demographics

Category	Frequency	%
<i>Gender</i>		
Male	91	56.9
Female	69	43.1
<i>Age</i>		
20+ up to 30 years	7	4.4
30+ up to 40 years	27	16.9
40+ up to 50 years	89	55.6
50+ up to 60 years	37	23.1
<i>Education level</i>		
Senior High School or equivalent	12	7.5
Diploma or equivalent	15	9.4
Bachelor or equivalent	106	66.2
Master or equivalent	27	16.9

As shown in Table 2, the questionnaire which was processed further derived from 91 male respondents and 69 female respondents. Most of the respondents’ educational level was bachelor (66.2%) with the age range over 40 up tp 50 years (55.6%).

**Measurement Model Test**

The test on the measurement model of this research using smartPLS can be seen in Table 3 and Table 4. Table 3 presents final loading value and AVE value of each variable.

Table 3. The Item Loading and Average Variance Extracted (AVE)

Variable	Item	Loading	AVE	Variable	Item	Loading	AVE
MI	MI 1	0.7136	0.5199	OC	OC 2	0.6821	0.5092
	MI 2	0.5542			OC 3	0.7064	
	MI 3	0.6777			OC 4	0.7026	
	MI 4	0.8189			OC 5	0.7943	
	MI 5	0.6811			OC 7	0.6760	
	MI 6	0.7429		PC	PC 1	0.8471	0.6359
	MI 7	0.7930			PC 2	0.7461	
	MI 8	0.7794			PC 3	0.8547	
	MI 9	0.7245			PC 4	0.6851	
	MI 10	0.7787			PC 5	0.8399	
	MI 11	0.6535		WB	WB 1	0.8687	0.8510
	MI 12	0.6939			WB 2	0.9342	
		WB 3	0.9615				
		WB 4	0.9315				
		WB 5	0.9140				

As can be seen in Table 3, the indicators OC 1 and OC 6 of Organizational Commitment (OC) variable were omitted. This omission was necessary since the AVE value for OC variable would decrease if those two indicators were included. Consequently, all the loading values and AVE values demonstrated in Table 3 were more than 0.5 which could further conclude that this research successfully fulfilled the convergence validity test requirement. Table 4 illustrates the composite reliability value and correlation value between variables.

Table 4. Composite Reliability (CR) and Correlation Value between Variable

Variable	CR	MI	OC	PC	WB
MI	0.9279	<b>0.7210</b>	0	0	0
OC	0.8379	0.3518	<b>0.7136</b>	0	0
PC	0.8966	0.1931	0.5672	<b>0.7974</b>	0
WB	0.9661	0.3999	0.2913	0.3956	<b>0.9225</b>

**Note:** The bold-typed numbers are diagonal scores of AVE square roots

It can be seen in Table 4 that the variable correlation values (the bold-typed numbers) between the same variables were more than those between different variables. Evidently, it could be concluded that all of the variables passed the discriminant validity test. In the reliability test, CR value of each variable in this research scored more than 0.7. Hence, all the variables passed the validity and reliability test.

### Structural Model Test

This research used smartPLS as the structural model test which can be seen in Table 5 which presents *r-square* (R<sup>2</sup>) value and summary of hypothesis testing result as well as its conclusion.

Table 5. Summary of Hypothesis Testing and R-Square Value

	Path	Path Coefficient	T-value	Result
H1	MI → WB	0.3419	5.3489	Supported
H2	OC → WB	-0.0235	0.2745	Unsupported
H3	PC → WB	0.3429	4.0516	Supported

R<sup>2</sup> of whistle-blowing intention variable was 0.2655

**Note:** Significance 5 %



It can be seen in Table 5 that the r-square value of whistle-blowing intention variable was 0.2655. This means that the variables of moral intensity, organizational commitment, and professional commitment influenced the whistle-blowing intention as much as 26.55%. Meanwhile, other 73.45% was influenced by other variables.

Additionally, based on the result of hypothesis testing in Table 5, it can be noticed that all of the hypotheses proposed in this research model were supported by the data, except the hypothesis 2 (H2). Consequently, moral intensity and professional commitment have been proven to positively influence whistle-blowing intention. On the other hand, organizational commitment was not evident to influence whistle-blowing intention.

#### **Goodness of Fit (GoF) Test**

An additional test which was necessary to conduct after the measurement model and structural model evaluation was GoF test. The result of GoF test in this study can be seen as follows:

$$\text{GoF} = \sqrt{\text{Communality} \times R^2} = \sqrt{0.6290 \times 0.2655} = 0.4087$$

Thus, based on the GoF measurement result, this research reserved GoF value categorized into GoF *large* because the value of GoF reached 0.4086 (above 0.36).

#### **Discussion**

This research aims at examining the effects of moral intensity, organizational commitment, and professional commitment on whistle-blowing intention. The findings of the research showed that organizational commitment did not significantly influence whistle-blowing intention. In addition, moral intensity and professional commitment were proven to positively affect whistle-blowing intention.

Moral intensity is another factor which can increase whistle-blowing intention. That is due to the fact that an individual with high level of moral intensity will try to do justified and right things (Kreshastuti and Prastiwi, 2014). Conducting whistle-blowing is similar to reporting the potentially illegal or unrighteous act related to an organization (Taylor and Curtis, 2010). Thus, a person who has high level of moral intensity will basically behave based on what is convinced to be true. Also, if there is something not right or unjust, he/she directly feels to be obliged to report the misconduct as a form of his/her moral responsibility. Likely, if there is an individual doing fraud in an organization and another person with the high level of moral intensity discovers it, the latter person will certainly report the fraud (whistle-blowing) because it is his/her responsibility to report all misconduct. Therefore, the higher the level of an individual's moral intensity is, the more intention he/she has to do whistle-blowing. This confirms the result of this study. In the future, various organizations, especially in public sector, are expected to examine various factors which can promote the level of moral intensity of their employees since whistle-blowing has an important role to reveal fraud.

The strong influence of organizational commitment will enable an individual to do anything to secure his/her organization success, including to keep the good name of the organization. Organizational commitment is a situation which makes someone always favor a particular organization (Robbinss and Judge, 2008). Hence, it can be concluded that someone who is strongly committed to an organization will do anything for the organization's sake. In contrast, whistle-blowing is associated with a conduct which will

ruin the good name of the organization. Revealing the allegation of fraud occurring in the organization is similar to revealing the occurrence of fraud in the organization. This will further affect the public trust and the good name of the organization, let alone if the organization is a public-sector organization. Therefore, the high level of organizational commitment tends to discourage someone to do whistle-blowing. The fact might result in the failure to prove hypothesis 2 (H2) of this research. Besides, the factor that might impede the effect of organizational commitment on whistle-blowing intention was the whistle-blowing system implementation in the corresponding organization (the research respondents' organization) which was less convincing for the candidate whistle-blowers. They doubted the confidentiality system of their identities as whistle blowers. As a result, organizational commitment did not significantly affect the intention to perform internal whistle-blowing act since there was a lack of trust from the employee in the relative security of internal reporting (Setyawati *et al.*, 2015). At the same time, the employee also thought that their report was not immediately followed up by the violation system management. Another reason is that those potential whistle blowers were afraid of receiving retaliation in the future. In fact, the whistleblowers used to receive various acts of retaliation, such as demotion, or even discharge from job (Pope and Lee, 2013; Dalton and Radtke, 2013). Consequently, organizational commitment was not evident as a factor to encourage an individual to perform whistle-blowing. It is expected that the management of any organization, especially in public sector, able to guarantee the security and safety of the candidate whistle blowers, such as their confidentiality and a guarantee that those candidate whistle-blowers will not receive any retaliation from the organization nor the perpetrator of fraud. This is to encourage the candidate whistle blowers to be convinced in doing whistle-blowing act.

The strong professional commitment will enable an individual to work professionally. Professional commitment can be defined as a belief in an individual's professional values and objectives which encourage him/her to do the activities on behalf of his/her profession and the passion to defend his/her professional membership (Chasanah and Irwandi, 2012). Basically, an individual who has strong professional commitment will perform his/her professional activities by holding highly his/her professional objectives and values. This means that the person will work in accordance with his/her professional ethics. Therefore, such person with high level of professional commitment will work professionally, thus, if there is an obstacle hindering him/her from working professionally or an act which defames his/her profession (violating the professional ethical codes), he/she will certainly put that back on the right track. Provided that there is a fraud carried out by his/her colleague, the person with strong professional commitment will immediately report the misconduct (do whistle-blowing act) since the fraud is an act violating his professional ethics and may harm his/her organization. In addition, the reporting is the realization of professional work that he/she has done related to his/her responsibility for the organization objective success. Therefore, strong professional commitment will eventually increase an individual intention to do whistle-blowing, and hypothesis 3 (H3) has been proven. In the future, each organization, especially in public sector, should pay attention on the things which can enhance the professional commitment of each employee by, for instance, socializing the items which are considered to violate the ethical codes of each profession of the staff and the consequences of the violating act.

## **CONCLUSION**

This research was conducted to examine the factors which can influence whistle-blowing intention. The factors tested included moral intensity, organizational commitment, and professional commitment. The result showed that organizational commitment did not significantly positively affect whistle-blowing intention, while moral intensity and professional commitment were proven to positively influence whistle-blowing intention.

## **Research Implication**

Through this research, it is expected that public sector institutions are able to consider the factors influencing people to do whistle-blowing. This is due to the importance of whistle-blowing to disclose any fraudulent acts, especially corruption which is prevalent in public sector institutions. In addition, it also needs a consideration on the factors which might possibly be the obstacles for a potential whistle blower in executing his/her intention, such as no guarantee for his/her identity confidentiality. The leak of the whistle-blower's identity will result in negative impact on him/her since he/she will be justified as disloyal to the organization and might be excluded by the other organization members.

## **Limitation and Suggestions**

The limitation of this research includes the questionnaire distribution which was not performed comprehensively and did not involve all of the government employees working in the Provincial, Municipal, and District Governments in the province of DIY. The respondents of this research were the government employees working in Regional Office of Revenue, Financial, and Asset Management. Therefore, it is suggested that the future researchers conduct a study on whistle-blowing practices in public sector institution using more comprehensive sampling. This is due to the fact that there are still very few studies which investigated whistle-blowing in Indonesia that involved public sector institution as the research subject.

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