

---

**ORGANIZATIONAL COMMITMENT AS MODERATING THE  
RELATIONSHIP BETWEEN ANTICIPATORY SOCIALIZATION AND  
WHISTLEBLOWING INTENTION****Imam Abu Hanifah, Vierina Clyde**

Sultan Ageng Tirtayasa University, Banten, West Java, Indonesia

Email: imamabuhanifah@untirta.ac.id, vierinaclyde@gmail.com

**Abstract**

This study aims to determine the effect of organizational commitment as moderating the relationship between anticipatory socialization and whistleblowing intention. The sample technique used was purposive sampling. The population were all 87 Government Internal Supervisory Apparatus (APIP) at the Inspectorate of Banten Province. Structural Equation Model using Partial Least Square statistical software was used to analyze the data. The result of this study indicates that anticipatory socialization partially has a positive significant relationship on the whistleblowing intention and commitment organization was able to moderate the relationship of anticipatory socialization and whistleblowing intention.

**Keywords:** Anticipatory Socialization; Organizational commitment; Whistleblowing Intention.

Received 20 February 2022, Revised 30 February 2022, Accepted 10 March 2022

**Introduction**

Whistleblowing is an effective way to detect fraud in the organization. The Association of Certified Fraud Examiners states that whistleblowing behavior can uncover fraud cases is more than forty percent within an organization (Hashim, Salleh, Shuhaimi, & Ismail, 2020). Along with the development of technology and information, the risk of fraud in government agencies is also increasing. There are so many government institutions and large companies have committed fraud and revealed the fraud with help by whistleblower. Whistleblower will report illegal acts and actions that are not in accordance with the rules and moral norms applies to both internal and external parties of the organization (Zanaria, 2016). (Perks & Smith, 2008) state that whistleblowing occurs when an employee found an error in the organization, and then report it to the public or authorities. For organization who conduct

their business activities ethically, whistleblowing is a part of the control system, but for organizations that do not carry out their business activities unethically, whistleblowing is a threaten.

Whistleblowing is a system of information disclosure about an action that considered to contain a violation of the law such as unethical behavior and fraud that happen in the organization (Baggs, Rees, Smith, & Vinten, 2000). According to the National Committee on Indonesian Governance Policy in the book of Whistleblowing Reporting (Wang & Sampliner, 2008), it states that a person who reports a violation or act of fraud is called a whistleblower. As for the reason an employee becomes a whistleblower is when they feels that there is a fraud that harm to the organization (Jalilvand, Nasrolahi Vosta, & Yasini, 2017).

There are many examples of individuals who dare to be whistleblowers, including Arifin Wardiyanto, Endin Wahyudin, Maria Leonita, Frans Amanue, Sarah Lerry Mboeik, Muchtar Lufthi, and Heli Werror. However, most of them are criminalized on the basis of defamation (Tuannakotta, 2017). Judging from the number of whistleblowers who receive retaliation for fraudulent disclosures, this causes the low level of reporting violations in Indonesia. An effective and responsible whistleblowing system can overcome a person's reluctance to report fraud.

Several indications of fraud cases were also revealed by whistleblower, consist of the case of BLBI (Bank Indonesia Liquidity Assistance), the e-KTP project, The Hambalang Case of the P3SON project (construction of Education, Training and Facilities Centers National Sports). The prevalence of fraud in public sector entities encourages the implementation of fraud reporting system which is often referred to as the whistleblowing system (Valentine & Godkin, 2019).

(Bagustianto & Nurkholis, 2015) stated that the empowerment of whistleblowers to media is an effective way to uncover corruption. Based on survey result, more than a third (34%) of employees chose to remain silent about violations and refused to report for fear of reprisals from their superiors (Floyd, Xu, Atkins, & Caldwell, 2013). Employee who reporting fraud is subject to one or more risks of retaliation, such as denial, isolation, defamation or expulsion (Kaptein, 2011).

According to (Tadu & Mukonya, 2016), being a whistleblower is not easy, therefore some people will not dare to inform fraud or deception occurring within their organization to the company management. According to (Jalilvand et al., 2017), a whistleblower has the potential to be threatened with job layoff or experiencing various other forms of retaliation. Since there is still the potential risk of retaliation, then it can affect one's

intention to take the decision to do the whistleblowing. Consequently, it takes courage and determination for someone to do whistleblowing.

Disclosure case through whistleblowing has also happened to the figure controversial Susno Duadji, the ex of KABARESKIM RI, who become a whistleblower of the fraud case carried out by Gayus Tambunan and several police. Susno Duadji dismissed from office and became a suspect for revealing that several officials police that were involved in the case (Bakhtiar, Tahir, & Hasni, 2013). Based on this example, it is undeniable that being whistleblower is a hard, a whistleblower should have a courageous attitude and accept the negative impacts that will be detrimental himself. Due to the risks that have a negative impact, many of the whistleblower candidates discouraged from doing whistleblowing.

The most important thing in implementation of whistleblowing system is whether the employee who know the occurrence of fraud, want to report the incident and become whistleblower or not. (Alleyne, Weekes-Marshall, & Arthur, 2013) explained the importance of perceived support organizations for individuals to report unethical behavior.

Become a whistleblower is not an easy thing to do. There is some threats that will be received latter by a whistleblower such as, lost work, are shunned by other workers, and face life-threatening threats. Data from (Barometer, 2017) showed that 36% of people are afraid to report fraudulent actions because of the consequences that will later be obtained. According to research, 90% of people whistleblower lost their jobs as a result of the confessions they make and 20% experience the breakdown of a relationship (Lennane, 2012).

Whistleblowing is a controversial organizational issue. Employee from internal organizations will generally face an ethical dilemma in deciding whether to "blow the whistle" or keep it hidden. It takes courage and faith to do so that some whistleblower

receive heroic praise (Johnson, 2003). Where some people look whistleblower as a traitor who breaks the norm organizational loyalty, and others see that whistleblower as a heroic that are considered more important than loyalty to the organization.

On the other hand, whistleblower can help organizations to fix unsafe things or provide the important of information in maintaining organizational performance that complex, but not everyone is brave to do whistleblowing. Even senior investigators at the KPK mentioned that basically a lot of employee want to become a whistleblowers but there is some things that causing them to feel reluctant in carrying out the whistleblowing action (detiknews.com).

The contradicting view often make the candidates of whistleblower are doubt about determining the right attitude can eventually distort the intention to do whistleblowing. Complaint from whistleblower proven to be more effective in uncovering actions fraud compared to other methods such as internal audit, internal control and external audit (Epstein et al., 2008). The importance existence of whistleblowing in disclosing financial fraud or scandals has been evident in the early decades of the twenty-first century (Dyck, Morse, & Zingales, 2010). The effectiveness of whistleblowing in disclosing fraudulent financial statements not only recognized by accountants and regulators in the United States, but also in other countries (Patel, 2003).

In addition to individual factors, external factors that influence the behavior of auditors in doing whistleblowing is an organizational commitment. One measure of level Auditor professionalism is also seen from its performance, while one of the individual factors that influencing performance improvement is organizational commitment. Organizational commitment can created when members of the organization are aware of their rights and obligations as members without look at the position or position of the individual. (Bariyima, 2012) stated that

success and a person's performance in a field of work is largely determined by the level of organizational commitment.

Organizational commitment is the moderating variable in this study, which organizational commitment is a component of subjective norms in theory of plan behavior. In this case, the individual will think of a certain behavior very precisely because actions and behaviors that will be carried out will ultimately affect people's judgments. The employee will tend to assess which actions should not and should not be taken carried out by his profession if he has received socialization with his profession since his childhood lectures and continue to receive socialization while working in an organization. With anticipatory socialization the employee will have the intention to prevent fraud in the organization by to be a whistleblower. In a study conducted by (Lidiarti, 2019), (Prayanthi & Laurens, 2020), (Vanneste et al., 2020), (Pangesti & Rahayu, 2017), (Faradiza & Suyanto, 2017) and (Elias, 2008), it was found that anticipatory socialization has a positive effect on whistleblowing intention. However, this is in contrast to research that conducted by (Rogers et al., 2016) and (Kretinin et al., 2014), which stated that anticipatory socialization has no effect on whistleblowing intention.

## Method

The population in this study is all Government Internal Supervisory Apparatus (APIP) at the Inspectorate of Banten Province, which consisted of 87 employees. This study use one endogenous variable, namely whistleblowing intention, one moderating variable namely organizational commitment, and two exogenous variable namely anticipatory socialization and professional commitment. The data collection method was carried out by distributing questionnaires to all auditor in Inspectorate Banten Province. The number questionnaires obtained was 119 copies distributes and only 87 copies of questionnaires could be processed. Data analysis technique used SEM-PLS using SmartPLS 3 analysis tools.

No.	Hypotesis	Original Sample (O)	P Values	Description
H1	Anticipatory Socialization → Whistleblowing Intention	0.213	0.006	Accepted
H2	Organizational commitment → moderate anticipatory socialization → Whistleblowing Intention	0.078	0.359	Rejected

## Results and Discussion

Based on the results of testing the research hypothesis in the table above, it was found that t-count on all research hypotheses > 1.96 and p-value on all research hypotheses < 0.05. This shows that Ho is rejected and the research hypothesis is proven or can be accepted.

### 1. Anticipatory Socialization Towards Whistleblowing Intention

The Coefficient Value of Anticipatory socialization to Whistleblowing Intention is 0.213, and the p-value is 0.006 < 0.05, then H0 is rejected. These results indicate that anticipatory socialization are positively related to Whistleblowing Intention at the level of 5% significance.

Anticipatory socialization is a longitudinal process that develops from year to year in learning when at university to reach the senior level in the organization (Elias, 2008). (Elias, 2008) found that employees who are more committed to the profession and are socialized with their profession from an early age are more likely to do whistleblowing. The anticipatory socialization process begins when students accounting learn to give priority to the needs of users of financial statements (Clikeman & Henning, 2000).

Anticipatory socialization is the most important part in shaping the individual's perception of his profession, where anticipatory socialization is obtained before the individual's first day working in an agency. Basically, without realizing it, anticipatory socialization will support individuals to comply with the code of

ethics in their profession, so that they can influence employees to report fraud through the system whistleblowing if they know that, because of the code standard ethics they adhere to. So, if there are things that deviate or are not in accordance with the code ethics, they will immediately report it to the highest party to avoid an incident which is not wanted.

Anticipatory socialization refers to the socialization process in which a person practices to determine its position in social, work, and future relationships. This research is in line with research conducted by (Elias, 2008) which states that someone tends to do whistleblowing if they have a high level of anticipatory socialization compared to someone with a low level of anticipatory socialization.

The conclusion is anticipatory socialization has a positive relationship with whistleblowing intention. The results of this study are in line with research conducted by (Lidiarti, 2019), (Vanneste et al., 2020), (Pangesti & Rahayu, 2017), (Faradiza & Suyanto, 2017) and (Elias, 2008).

### 2. Organizational Commitment as Moderating Relationship Between Anticipatory Socialization to Whistleblowing Intention

The Coefficient value of anticipatory socialization to whistleblowing intention with organizational commitment as the moderating variable is 0.078, and the

p-value is  $0.359 > 0.05$ , then  $H_0$  was accepted. These results indicated that anticipatory socialization are positively related to Whistleblowing Intention with effect Moderation of Organizational Commitment but not significant at statistic in the level of 5%.

Organizational commitment is a big hope to stay and survive in the organization. The greater the expectations of individuals in the organization, the higher their desire to maintain their position in the organization, this things make the employees more apathetic to what happens in the organization when they find a fraud in the organization, to maintain their position in the organization. That's why, the employees will feel a dilemma whether whistleblowing is something that should do or not, how they feel, and their desire to remain in the organization where they work, support them to choose silence rather than losing their profession in the organization .

The conclusion is organizational commitment can't moderate the anticipatory socialization relationships against whistleblowing intention. The results of this study are in line with research conducted by (Lidiarti, 2019).

### Conclusion

Based on the data that have been carried out on the problem by using multiple regression analysis method, it can be concluded that anticipatory socialization has a significant positive relationship to whistleblowing intention, but organizational commitment can't moderate the anticipatory socialization and whistleblowing intention.

Based on the results of the research, suggestions for the State Civil Apparatus must be instilled in good norms and culture in order able to create a high commitment in carrying out their duties and responsibilities as employees, so that whistleblowing actions can have a positive value in the organization.

The last, in carrying out the task of conducting an audit of financial statements, an auditor is expected to be able to carry out

all audit findings even though these results may have a negative impact on the sustainability of the organization or functional positions in the institution.

### REFERENCES

- Alleyne, Philmore, Weekes-Marshall, Diana, & Arthur, Roger. (2013). Exploring factors influencing whistle-blowing intentions among accountants in Barbados. *Journal of Eastern Caribbean Studies*, 38(1/2), 35.
- Baggs, E. M., Rees, Robert M., Smith, K. A., & Vinten, A. J. A. (2000). Nitrous oxide emission from soils after incorporating crop residues. *Soil Use and Management*, 16(2), 82–87.
- Bagustianto, Rizki, & Nurkholis. (2015). Faktor-Faktor Yang Mempengaruhi Minat Pegawai Negeri Sipil (Pns) Untuk Melakukan Tindakan Whistle-Blowing (Studi Pada PNS BPK RI). *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 19(2), 276–295.
- Bakhtiar, Suharto, Tahir, Suharto, & Hasni, Ria Asyifa. (2013). Analisa pengendalian kualitas dengan menggunakan metode statistical quality control (SQC). *Industrial Engineering Journal*, 2(1).
- Bariyima, K. (2012). Internal Auditing and Performance of Government Enterprises. A Nigerian Study.
- Barometer, Global Corruption. (2017). PEOPLE AND CORRUPTION: CITIZENS' VOICES FROM AROUND THE WORLD. Tech. Rep. Transparency Int.
- Clikeman, Paul M., & Henning, Steven L. (2000). The socialization of undergraduate accounting students. *Issues in Accounting Education*, 15(1), 1–17.
- Dyck, Alexander, Morse, Adair, & Zingales, Luigi. (2010). Who blows the whistle on corporate fraud? *The Journal of Finance*, 65(6), 2213–2253.
- Elias, Anwen. (2008). Introduction: whatever happened to the Europe of the regions? Revisiting the regional dimension of European politics. *Regional & Federal Studies*, 18(5), 483–492.
- Epstein, Andrew E., DiMarco, John P., Ellenbogen, Kenneth A., Estes, N. A. Mark, Freedman, Roger A., Gettes,

- Leonard S., Gillinov, A. Marc, Gregoratos, Gabriel, Hammill, Stephen C., & Hayes, David L. (2008). ACC/AHA/HRS 2008 guidelines for device-based therapy of cardiac rhythm abnormalities: a report of the American College of Cardiology/American Heart Association Task Force on Practice Guidelines (Writing Committee to Revise the ACC/AHA/NASPE 2002 Guideline. *Journal of the American College of Cardiology*, 51(21), e1–e62.
- Faradiza, Sekar Akrom, & Suyanto, Suyanto. (2017). Fraud Diamond: Pendeteksi Kecurangan Laporan Keuangan. *Prosiding Seminar Nasional Riset Terapan| SENASSET*, 196–201.
- Floyd, Larry A., Xu, Feng, Atkins, Ryan, & Caldwell, Cam. (2013). Ethical outcomes and business ethics: Toward improving business ethics education. *Journal of Business Ethics*, 117(4), 753–776.
- Hashim, Hafiza Aishah, Salleh, Zalailah, Shuhaimi, Izzati, & Ismail, Nurul Ain Najwa. (2020). The risk of financial fraud: a management perspective. *Journal of Financial Crime*.
- Jalilvand, Mohammad Reza, Nasrolahi Vosta, Simin, & Yasini, Ali. (2017). Motivational antecedents of whistle-blowing in Iranian public service organizations. *Iranian Journal of Management Studies*, 10(2), 385–408.
- Johnson, David W. (2003). Social interdependence: interrelationships among theory, research, and practice. *American Psychologist*, 58(11), 934.
- Kaptein, Muel. (2011). Understanding unethical behavior by unraveling ethical culture. *Human Relations*, 64(6), 843–869.
- Kretinin, A. V., Cao, Y., Tu, J. S., Yu, G. L., Jalil, R., Novoselov, K. S., Haigh, S. J., Gholinia, A., Mishchenko, A., & Lozada, M. (2014). Electronic properties of graphene encapsulated with different two-dimensional atomic crystals. *Nano Letters*, 14(6), 3270–3276.
- Lennane, Jean. (2012). What happens to whistleblowers, and why. *Social Medicine*, 6(4), 249–258.
- Lidiarti, Andina. (2019). Intention to Do Whistleblowing of Government Internal Supervisory Apparatus at the Inspectorate of Central Java Province. *Accounting Analysis Journal*, 8(2), 102–109.
- Pangesti, Swandhika Ninggar, & Rahayu, Sri. (2017). Pengaruh Komitmen Profesional dan Sosialisasi Antisipatif Mahasiswa Akuntansi Terhadap Whistleblowing (Studi Empiris Pada Mahasiswa Akuntansi Universitas Telkom di Bandung Tahun Akademik 2015/2016). *EProceedings of Management*, 4(3).
- Patel, Aniruddh D. (2003). Language, music, syntax and the brain. *Nature Neuroscience*, 6(7), 674–681.
- Perks, Sandra, & Smith, Elroy E. (2008). Employee perceptions regarding whistleblowing in the workplace: a South African perspective: empirical research. *SA Journal of Human Resource Management*, 6(2), 15–24.
- Prayanthi, Ika, & Laurens, Christine Natalia. (2020). Pengaruh Dewan Direksi, Komisaris Independen, Dan Komite Audit Terhadap Kinerja Keuangan Pada Sektor Makanan Dan Minuman. *Klabat Journal of Management*, 1(1), 66–89.
- Raeesi, Orod, Pirskanen, Juho, Hazmi, Ali, Levanen, Toni, & Valkama, Mikko. (2014). Performance evaluation of IEEE 802.11 ah and its restricted access window mechanism. 2014 IEEE International Conference on Communications Workshops (ICC), 460–466. IEEE.
- Rogers, P. J., Hogenkamp, Pleunie S., de Graaf, Cees, Higgs, Suzanne, Lluch, Anne, Ness, A. R., Penfold, Christopher, Perry, Rachel, Putz, Peter, & Yeomans, M. R. (2016). Does low-energy sweetener consumption affect energy intake and body weight? A systematic review, including meta-analyses, of the evidence from human and animal studies. *International Journal of Obesity*, 40(3), 381–394.
- Tadu, Ruramayi, & Mukonya, Simon. (2016). Challenges of Whistle Blowing as a Corporate Governance Control Tool in the Zimbabwean Banking Sector During 2000-2008. *Journal of Research in Business, Economics and Management*, 6(3), 954–963.
- Tuannakotta, T. M. (2017). *Audit Kontemporer* (ES Suharsi, Ed.). Jakarta: Salemba Empat.
- Valentine, Sean, & Godkin, Lynn. (2019).

- Moral intensity, ethical decision making, and whistleblowing intention. *Journal of Business Research*, 98, 277–288.
- Vanneste, Thomas, Govaert, Sanne, De Kesel, Willem, Van Den Berge, Sanne, Vangansbeke, Pieter, Meeussen, Camille, Brunet, Jörg, Cousins, Sara A. O., Decocq, Guillaume, & Diekmann, Martin. (2020). Plant diversity in hedgerows and road verges across Europe. *Journal of Applied Ecology*, 57(7), 1244–1257.
- Wang, Kenneth K., & Sampliner, Richard E. (2008). Updated guidelines 2008 for the diagnosis, surveillance and therapy of Barrett's esophagus. *Official Journal of the American College of Gastroenterology | ACG*, 103(3), 788–797.
- Zanaria, Yulita. (2016). Pengaruh Profesionalisme Audit, Intensitas Moral untuk Melakukan Tindakan Whistleblowing (Studi pada KAP di Indonesia). *Akuisisi: Jurnal Akuntansi*, 12(1).



© 2022 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>).