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Penelitian Kuantitatif

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Age - Attitudes - Whistleblower Intention Relationship

ABSTRAK: Penelitian ini mencoba untuk menyelidiki peran kedewasaan dalam keputusan menjadi whistleblower. Menggunakan regresi moderat penelitian ini mencoba untuk menguji hubungan antara sikap dan niat menjadi whistleblower relationship. Ada 380 pegawai Direktorat Jenderal Pajak yang berpartisipasi dalam penelitian ini. Kami mengambil survei dari 3 kantor. Hasilnya berhasil membuktikan bahwa sikap memiliki hubungan yang kuat sementara niat whistleblowing belum berhasil menunjukkan peran usia sebagai variabel moderating. Usia memainkan peran sebagai prediktor dari niat whistleblower. Implikasi dari penelitian ini adalah bahwa pemerintah perlu mengembangkan sistem whistleblowing terpercaya seperti yang dirasakan oleh karyawannya serta membujuk mereka untuk berbicara kebenaran sejak usia muda.

Kata Kunci: Usia, Sikap, Niat, Whistleblower

ABSTRACT: This study tried to investigate the role of maturity in decision of being whistleblower. Using moderated regressions this research tried to test the relationship between attitudes and intention of being whistleblower relationship. There are 380 Directorate General of Taxation employees participate in this research. We took survey of 3 offices. The results successfully proofed that attitudes have strong relationship while whistleblowing intentions yet failed to shows the role of age as moderating variables. The age plays role as a predictor of whistleblower intention. The implication of this research is that government need to develop trusted whistleblowing system as perceived by its employees as well as persuade them to speak the truth since young age.

Keywords: Age, Attitude, Intention, Whistleblower

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INTRODUCTION

Corruption is widely spread around the world with no exception. There are many scholars agree that corruption will result in economic and system failure (Aladwani 2016; Ahmad et al. 2012). Every country, both developed or developing, democratic

or socialist, tries to combat both using formal and informal mechanisms including whistleblowing system (Schultz and Harutyunyan 2015). Public awareness is one of many important reasons for government against corruption (Othman et al. 2015). The respondents agree that there are improvements in fraud detection methods. Even though whistle-blowing policy, fraud hotlines, and forensic accountants are less commonly used. Different experienced from Norwegian could shed light the importance of power in people intention to blow the whistle (Skivenes and Trygstad 2010). This is a different situation from international cases, including Indonesia. Learning from Indonesian case, there has been a significant event in which the judges have successfully completed the selection of the corruption case of Senior Deputy Governor of Bank Indonesia in year 2011 (Parlina 2011).

One key to success is the presence of a witness who was involved in it to speak out on the events that he knew, might known as whistleblowers (whistleblower, abbreviated WB). After the case is completed, the judges then send the WB to the court. Corruption Court sentenced him to 1 year and 6 months imprisonment. The WB was convicted by a panel of judges, which is proven to have violated Article 11 of the Law on Corruption Eradication as mentioned in Act No.20 of 2001 (Presiden Republik Indonesia 2001).

This judges decision shows that the system of reporting and protection WB in Indonesia have not been fully implemented widely in government institutions or state agencies, public institutions and the private sector. A similar case was also experienced by a former NSA contractor who had been employees of American secret service, the Central Intelligence Agency (CIA). In 2013 he revealed the presence of American government policy that threatens the privacy of American citizens. As a result of his statements he can be sentenced to 10 years imprisonment (Greenwald et al. 2013). Both of the above cases provide concrete examples of that in the world wherever WB can be viewed as a hero but on the other hand, is regarded as a traitor by the party reported.

In the medical world, a nurse said as a WB when s/he took action by side with the interests of the community rather than the organization. Kant (1996) argues "as a professional, every nurse needs to champion whistleblowing rather than ostracizing nurses with the moral courage to speak out on unethical practices". This should also apply in the world of politics, economics and social.

Therefore this study is interested in knowing whether a person's attitude towards the WB can influence a person to be a WB. Furthermore, by increasing persistence hypothesis (IPH) whether the relationship between the two variables will be stronger? To answer these questions are not easy since respondents will be reluctant to sensitive topics. The researcher find difficulties in finding honest respondents, thus developing sound instruments are very important. Carefully wording choice and trust will motivate them to voluntarily participate.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Kantian Theory

Kantian theory teaches us to act in accordance with universally accepted rules. Telling the truth is the heart of this theory (Kant 1996). Self-sacrifice often accompanied whistleblowing action. Eventhough Kant would want an individual to stand firm in telling the truth, regardless of personal outcome. A police will blow his whistle when he found someone broke the law as well as a line judge will blow his whistle anytime he found a soccer player make mistake. This is the idea of WB, blowing whistle when found unethical action in their organization. In china, morality seems impotant as a predictor of one's to be a whistleblower (Hwang et al. 2008).

Davis has summarized and described when whistleblowing is morally required to create the greatest good of society (Kant 1996). (1) When such product or policy will result in serious considerable harm to the public; (2) When a WB believe that if s/he reported it to the immediate supervisor will make clear both the threat itself and the objection to it, and concluded that the superior will do nothing effective. (3) When a WB had take other internal procedure to communicate wrongness, such as communicate with upper level hierarchy; (4) When a WB convince that his or her view of the threat is correct. (5) When a WB has good reason to believe that revealing the threat will (probably) prevent the harm at reasonable cost (all things considered). Those theory strongly support that there are many cases will resolve with the help of WB. This means that as long as WB under five circumstances, it is reasonable.

Theory of Reasoned Action

Theory of reasoned action explained that their intention to behave can cause the behavior displayed by an individual. Intention to behave is determined by four determinants, namely: (1) behavioral beliefs, the belief the individual to be the result of a behavior, (2) evaluation of behavioral beliefs, the evaluation of an individual's belief will be the result of a behavior, (3) normative beliefs, beliefs about the normative expectations of others, and (4) motivation to comply, the motivation to meet expectations. According to Ajzen and Fishbein (1957) behavioral beliefs and evaluation of behavioral beliefs can create a positive or negative attitude of a person against an object as well as normative beliefs and motivation to comply produce subjective norms.

When one perceived a negative personal consequences risks of being a WB, she/he will consider WB as a cost in the individual's assessment of whether to blow the whistle (Dozier and Miceli 1985) and (Keil et al. 2010). Prior research suggests that an individual will be inhibited from reporting when she/he expects negative consequences. Other study using prosocial behavior theory gained similar conclusion that there is positive correlation between ethics, locus of control and the perception with whistleblower intention (Shamsuddin et al. 2015). So, we hypothesized that:

H_1: there is positive correlation between attitudes and WB intention.

Increasing-Persistence Hypotheses

An attitude will remain stable in older age because of biological, psychological and sociological processes of aging (Alwin et al. 1991). This is consistent with increasing persistence hypotheses. There are four reasons why attitudes become stable in older age (Krosnick and Alwin 1989). First, because of a decline in energy and loss of brain tissue, capacities for information processing and memory decline as life progresses, making incorporation of new information difficult. Second, the experiences one has as one ages leave a gradually growing body of attitude-relevant knowledge within the individual that serves as a source of psychological stability. Third, aging entails social disengagement and a decrease in interest in events distant from one's immediate life, which reduces the likelihood that attitude-challenging information will be carefully considered by an individual. Finally, a corresponding increase in social support for one's attitudes takes place as one accumulates friends who share similar social background experiences and world views as a result of friend selection and social influence processes.

Eventhough, Krosnick and Alwin (1989) study did not fully support increasing-persistence hypotheses. Their study on political attitudes showed that studies l and 2 provide strong support for the impressionable years hypothesis that people are most susceptible to political attitude change during their early adult years, and susceptibility drops off immediately thereafter. Contrary to the increasing-persistence hypothesis, they found no evidence of gradually increasing attitude stability after age 33.

In 1980, Glenn did research on people interest in their life cycle (Owens 2005). He found that as one moves from adolescence to adulthood, marriage and childbearing responsibilities, they will lose attention to humanitarian ideals and focus. They become more conservatives, maintaining their status quo. So, we hypothesized that:

H_2: there is positive correlation between age and WB intention.

RESEARCH METODH

Sample

This study used a survey method in which the study is done by taking a sample of a population and use questionnaires as the primary data collection tool. While the type of study conducted in the research included as explanatory research, because the objective is to explain the causal relationship and correlation between variables through hypothesis testing. The population was the Directorate General of Taxation employee as much as 31,500 people (Hadi 2012). Of the total population will be calculated using the minimum number of samples Krejcie and Morgan formula

(Sekaran 2006). From the calculations can be specified minimum number of samples in this study was 380 respondents.
Sampling is using non-probability sampling method, i.e. the sampling technique does not provide the same opportunities or opportunities for each element or member of the population to be selected into the sample. Researchers took samples of tax officials who are on the territory of Surabaya, Sidoarjo, and Gresik. These samples can represent the population since a tax official will rotate from one office to another so that any area can represent the entire population of the Directorate General of Taxation employees.

Operational Definition

Whistleblowing intention is behavior that emerged in response to an object that shows the desire of individuals to do whistleblowing. Whistleblowing intentions indicate how far the individual has the willingness to report acts of fraud. Whistleblowing intentions also shows the measurements of a person's will to report acts of fraud.

Measurement of whistleblowing intention in this study was based on questions developed by Ponnu et al. (2008) and Trongmateerut and Sweeney (2013). The question posed to know how high the value given by respondents to the intention of the report fraudulent action on the media provided, namely through the organization of the authorities, through the reporting channels and through their employer.

Attitude is defined as an evaluation of trust on both positive and negative feelings of a person if you have to do the behavior to be determined. Initial statement filed to determine the behavioral belief. Respondents will be asked about how high the value they provide to each behavioral belief (bb) in the form of questions or how important the role of the indicators that led to the intention to do whistleblowing. The next statement relating to the evaluation of behavioral belief (ebb), in which the respondent must determine the level of expectation of each indicator ranging from strongly agree to strongly disagree with the behavior shown by each respondent. Total score of attitude variables derived from a formula based on the Theory of Planned Behavior (Ajzen 1991), that is: AB = $\sum$ (bbi.ebbi)

The test of increasing-persistence hypotheses is using age since this theory holds that the older the people, the more resistant to change. This means the older the people they will hold one value as well as idealism consistantly. The age as moderating variables are classified as older when the age is 31 or more while younger when 30 or less. At this age, people tend to have firmed decision to stay as tax officer. When people already have steady decision, thus they encourage to maintain organization doing the right thing.

RESULTS AND DISCUSSION

Some 520 questionnaires were distributed to eight (8) Large Tax Offices. However, only 404 respondents returned the questionnaire and there were 24 incomplete questionnaires. So that only 380 questionnaires were included in the study. From 380 respondents, 156 (41%) are young staffs under 31 age and 59% are older. Validity testing is done by comparing r-test value with r-table under degree of freedom=n-k, and alpha of 0.05. All validity test show that the instruments are valid. Cronbach's alpha coefficient is use to measure reliability. In many social research, Cronbach's alpha values of more than 0.7 were considered to be high internal consistency, and values between 0.6 and 0.7 were considered to be satisfactory internal consistency. Reliability test show that all variables measured are reliable since the Cronbach's Alpha is bigger than 0,70 (Mohamad et al. 2015).

First moderated regression using interaction contain heteroscedasticity problem. To resolve this problem, we employ regression analysis with absolute difference moderation. This analysis is done by regressing the absolute difference between the standardized independent variables with standardized moderating variable. The test of assumptions show that the model of regression is free from normality, multicollinearity, and heteroscedasticity problems. Thus we go on to test the hypotheses. Regression results show that R2 as 0,398, means 39,8% of variation of (Y) can be explained by the independents variables.

Table 1 shows the fitness of the model. From the F-test as much of 84,654 and the significance as much of 0,000 we can conclude that this model is fit and can be used to predict Y. From Table 2 we saw that values (t-test) in the regression shows a partial influence of independent variables on the dependent variable. Variable Attitude (X) as independent variables give coefficients of 0.892 and parameter t count equal to 15.198 with a significant level of 0.000 (<0.05). Thus support H_1 that there is positive correlation between attitude and WB intention. The positive their perception on WB the bigger their intention to become a WB. This findings support the Ajzen and Fishbein (1957) that behavioral beliefs and evaluation of behavioral beliefs can create a positive or negative attitude of a person against an object as well as normative beliefs and motivation to comply produce subjective norms.

Table 1 ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	327,538	3	109,179	84,654	,000[a]
	Residual	484,933	376	1,290		

Predictors: (Constant), ABS_moderated, Zscore (X1), Zscore (Z1)

Table 2 Coefficients

Model	Coefficients	t	Sig.	Tol	VIF
(Constant)	9,649	93,354	,000		
Zscore (X1)	,892	15,198	,000	,988	1,012
Zscore (Z1)	,175	2,988	,003	,988	1,012
ABS_moderated	-,062	-,795	,427	,999	1,001

he independent variable age (Z) provides parameter coefficient of 0.175 and t count equal to 2.988 with a significant level of 0.000. This means that the independent variable and age attitudes have a direct impact on the dependent variable is the intention of doing WB, then H_2 is supported. Age moderating variable parameter gives the coefficient of -0.062 and -0.795 t arithmetic amounted to 0.427 significant levels (> 0.05). From these results we can saw that moderating variable was not significant (> 0.05), so this study can be said that the existence of age neither strengthen nor weaken the independent variable (attitude).

As shown in Table 2, it can be concluded that not only attitude (X) can predict Whistleblower Intention (Y) but also Age (Z). This means Age is a predictor instead of moderating variable. In terms of increasing-persistence hypotheses, older people will posses attitude and mindset stability. This means, they will hold one such idealism and put this value over their routines. The older the people, the stronger the intention to become whistleblower. This because older people have already a stable position, thus they have bigger intention to become WB. Even they enter the directorate office in the older age, they have better position in terms of structural position and salary.

We also found fact that rotation system may create situation where older people treats as freshman in new working place. For example there is 42 year old respondent with 15 year experiences treat as new staff in his new office since he just move less than one year ago from his previous office. In contrast, there is 42 year old man working in the same office for longer time. This situation will influence the stability of his ideas compare to the first case. In short, there are 4 situation may exist. First, old people with longer experiences and high position in structural hierarchy. Second, old people with shorter experience in the new place. Third, young people with lesser experince since he/she is a new comer. Fourth, even rare, there is possibility that young people with high achievement will post in high structural hierarchy. As a result, there are some respondents who have negative attitude towards WB due to their short working period eventhough they are older. This means that age cannot reflect persistence. We suggest to use working period to better reflect persistence since we believe that attitude also shape by how intense are people interact with its social.

Other case prooved that due to education paradigm changes will create different people characteristics. Since, the democracy will encourage people to express their

idea and idealism, this make them more courage to reacted toward wrong doing action. The democracy paradigm in Indonesia is shifted in last 20 year ago. This influence the parents as well as schools to educate their children. This means, every generation teaches in the different value system so that create different personality and character. The younger people tend to freely express their idea and idealism compare to the older age.

CONCLUSION

Age is an independent variable that can not moderate the relationship between attitude and intention to become a whistleblower. Impressional years hypotheses state that the socializing influences individual's experience when they are young have a profound impact on their thinking throughout their live. The historical environment in which a young person becomes an active participant in the adult world shapes the basic values, attitudes, and world views formed during those years. Once the period of early socialization has passed, this hypothesis argues, its residuals are fixed within individuals, and these core orientations are unlikely to change. An article may be divided into sections, subsections, and sub-subsections, using Arabic numerals. Only the initial word and proper names should be capitalized. Insert your heading text and choose the appropriate heading level from the style menu.

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