



## The Machiavellian Character, Ethical Environment and Personal Cost in their impact to Whistleblowing Intention (Empirical Study on SAMSAT of Pekanbaru City and Rokan Hulu Regency)

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### Abstract

*The objective of this study is to examine the effect of Machiavellian Character, Ethical Environment and Personal Cost to Whistleblowing Intention. This research was directed to all employees who work on SAMSAT Pekanbaru City and Rokan Hulu District. The sampling method that used in this study is purposive sampling. Collecting data of this study using a questionnaire submitted to 130 working in the office of One Stop Roof Administration Unit (SAMSAT) Pekanbaru City and Rokan Hulu District. From questionnaires distributed, 82 questionnaires can be completed and can be processed. Data collected were analyzed with Partial Least Square (PLS). The results of hypothesis testing conclude that: first, Machiavellian nature has influence toward whistleblowing intention with value  $t_{count} 3,551 > t_{table} 1,99$ . Second, Ethical Environment has effect toward whistleblowing intention with value  $t_{count} 2,829 > t_{table} 1,99$ . Third, Personal Cost has impact toward whistleblowing intention with value  $t_{count} 4,200 > t_{table} 1,99$ . The result of the coefficient of determination ( $R^2$ ) is 0,556 which means that the independent variable used in this research affects Whistleblowing Intention of 55,6% while the remaining 44,4% is influenced by other variables not included in this regression model.*

**Keywords:** Machiavellian Character, Ethical Environment, Personal Cost, Whistleblowing intention

## 1. INTRODUCTION

### 1.1 Research Background

In recent years, many cases of fraud have occurred in Indonesia, both in the private and public sectors. When viewed from the side of the public sector, especially in the government sector has a lot of fraud. One form of fraud that happens is corruption. Corruption is categorized as one of extraordinary crimes. Corruption is any form of misuse or abuse of power in order to enrich oneself or a particular group (Purba P. Bona, 2015).

Corruption turned out to have a negative impact on people's welfare. Fraud in the form of corruption can lead to financial losses of the state which then affects the loss of public confidence. Therefore, corruption must be eradicated in order for Indonesia's development to run safely and public trust will return. One way that can be used to express cheating is by doing

whistleblowing. Whistleblowing is one of the actions performed by an employee (former employee) to express what he believes about illegal or unethical behavior to higher management or to authorities outside the organization or the public (Bouville, 2007). Near and Miceli (1985), states that Whistleblowing is a disclosure by an organization member (former employee or employee) of illegal, immoral or unlawful practices under the control of his supervisor, to individuals or other parties who may be able to influence corrective action. While people who do whistleblowing it is known as whistleblower.

Whistleblower is a person (an employee within an organization) who notifies his supervisors or to the ruling authorities about dishonest acts, illegal activities, or errors commonly occurring in government departments, public organizations, private organizations or a company (Susmanchi, 2012) . Reports provided by a whistleblower are more effective in exposing fraud than internal audit, internal controls or external auditing (Sweeney, 2008).

Whistleblower's role really attracts the world's attention. How not, the case of big accounting scandals like Enron and Worldcom revealed because of the whistleblower. The Whistleblower is Sherron Watkins in the Enron case, Cynthia Cooper on Worldcom and Coleen Rowley of the FBI. In Enron's case, cheating lies in manipulated corporate financial statements to show good performance. The financial statements made by Enron Company are deliberately manipulated by marking up the company's earnings (academia.edu).

While the case on the SAMSAT is case of SAMSAT Palembang. Corruption Crime Unit (Tipikor) Police SUMSEL (South Sumatra police) found an indication of misuse of tax deposit funds in the body of SAMSAT Palembang in 2012 ago that caused the state losses reached Rp 64 billion. The case occurred in 2012. To uncover this case we have examined several witnesses among them Regional Revenue Service (DISPENDA) SUMSEL (South Sumatra) Officer, Officer Bank of South Sumatra Babel and officer of Jasa Raharja. According to him, in this case alleged perpetrators do not deposit the tax money paid by the community. For example, taxpayers who should pay a tax of Rp 4 million only paid officer of Rp 2 million. While the remaining Rp 2 million is not paid. The suspect in this case is Eppy Mirza. (Tribunsumsel.com) Another SAMSAT case of civil servant (PNS) Samsat Gunung Sugih, Central Lampung, Agus Firmansyah became defendant corruption case of motor vehicle tax payable. Corruption of tax revenues of vehicle tax (PKB) and motor vehicle tax refund (BBNKB) taxpayer in the Regional Revenue Service (Dispenda) of Central Lampung 2014-2015 to cause state losses amounting to Rp2, 49 billion. The revealing is Cholik Amalik.

The behavior of someone in doing whistleblowing or not doing whistleblowing usually based on the intention (Surya, 2017). So that intention can motivate someone to do whistleblowing. Intention in behaving can be regarded as a guide in decision making. One factor that tends to have a significant impact on whistleblowing is the individual level of Machiavellian. Machiavellian is an individual who justifies any means to achieve his goal (Abdullah (1970: 189) Individuals who have a high Machiavellian character tend to make ethical decisions primarily on deception and manipulation to achieve their goals. High Machiavellian attributes ignore ethical norms when dealing with moral problems Based on the above explanation it can be said that someone who has a high Machiavellian character will play an important role in making a decision to conduct whistleblowing Derek and Radtke (2012) examine the relationship between Machiavellian character and ethical environment to whistleblowing intentions the results show that Machiavellian character have an influence on whistleblowing intentions. A person with a high Machiavellian character, a desire for low whistleblowing. Research of Rodyah (2015) also shows that the Machiavellian character have effect on the intention of doing whistleblowing.

Derek and Dalton (2012) also stated that organizations with a good ethical environment can have an effect on the intention of doing whistleblowing. Organizations with a good ethical environment can be done with ethical training for their employees. Ethical training has a great impact on individuals who have low Machiavellian character than individuals with high Machiavellian traits in finding cheating to report (Bloodgood, 2010).

In accordance with the above statement, the Ethical Environment is also believed to be a variable that may affect the intention of conducting whistleblowing. The organizational ethical environment is effectively able to encourage individuals to express fraud. Given that ethical training is unlikely to be effective in increasing the whistleblowing intentions of high Mach type of people, the organizational ethical environment can effectively encourage high Mach types to reveal mistakes. Organizations can help facilitate disclosure of corporate errors by encouraging organizational norms, practices, and rewards with ethical behavior. The organizational ethical environment will increase the whistleblowing intentions for high Mach type of people as well as low Mach types. A strong ethical environment will gradually be important for high Mach type of people, because a strong ethical environment can help high-minded people to report errors. Sweeney (2010: 545) states that companies with a good ethical environment can influence ethical decisions of professional tax workers and auditors.

The last variable assessed to affect the intention in doing whistleblowing is personal cost. In contrast to research conducted by Dalton and Radtke (2012: 156) make personal cost as a moderating variable between Machiavellian characters with the intention of doing whistleblowing. While this research makes the variable personal cost as an independent variable, because it is believed that the variable personal cost can directly influence the intention of doing whistleblowing. Personal Cost is the employee's view of the risk of retaliation or sanction from members of the organization, which may reduce the employee's interest to report wrongdoing (Schultz et al., 1993). Members of the organization in question are management, supervisors, or co-workers. Personal cost is one of the main reasons individuals do not want to report allegations of abuse because they feel that their reports will not be followed up, they will feel retaliation for the report, or management will not protect them from the threat of retaliation, particularly on the type of offense involving managers (Septianti, 2013: 1067).

## 1.2 Formulation of the problem

Based on the background of the problem described above, the problem formulation in this research are:

1. Does the Machiavellian character affect the intention of doing whistleblowing?
2. Does the ethical environment affect whistleblowing intentions?
3. Does personal cost affect the intention of doing whistleblowing?

## 1.3 Research Objectives

The purpose of this research are:

1. To test the effect of Machiavellian character on the intention of doing whistleblowing.
2. To examine the influence of the ethical environment on the intention of conducting whistleblowing.
3. To test the effect of personal cost on the intention of doing whistleblowing.

## 2. LITERATURE REVIEW

### 2.1. Literature review

#### 2.1.1. Whistleblowing

Whistleblowing is the disclosure by an organization member (employee or former employee) in engaging in illegal, immoral, or legitimate practices under the supervision of a supervisor to an employee or organization that may have an effect of corrective action (Near and Micelli, 1985).

Bouville (2007) states whistleblowing is the action of an employee to express what he or she believes to be illegal or unethical behavior to higher management or internal

whistleblowing or to authorities outside organization and to the public (external whistleblowing).

### **2.1.2. The Machiavellian Character**

Christie and Geis (1970) describe the Machiavellian personality as an antisocial personality, which ignores the conventional morality and has a low ideological commitment. In general, individuals with high Machiavellian character are more likely to ignore ethical norms when faced with moral problems (Dalton and Radtke, 2012: 153). Furthermore Vitell (1991) and Granitz (2003) describe the Machiavellian personality as a person accepting unethical behaviors such as theft and cheating practices, then Dahling (2009) and Gunthorsdottir (2002) suggest Machiavellian individuals will take action taking into account the economic benefits gained as the basis for acting.

Robbins (2008: 139) defines Machiavellian as the degree to which one individual is pragmatic, maintains an emotional distance, and is confident that the outcome is more important than the process. This Machiavellian character is a trait that has adverse effects on a profession, especially the accounting profession. Because someone who embraces Machiavellian character will tend to have a manipulative attitude in his life.

### **2.1.3. Ethical Environment**

Ethics is a fundamental concept for all areas of accounting, marketing, finance, government and so forth. A person's ethical behavior and actions will have an impact on others and the environment including the environment in which he or she works, and vice versa, the environment that has formed in an organization may affect members of the organization. Behavior and ethical actions also become a critical part of the determinants of the sustainability of the company or more familiar with the term GCG (Good Corporate Governance). Awareness of the importance of this is precisely the case when various cases of counter-ethics occur both in the accounting profession and business as a whole.

There are two views on the factors that influence the ethical actions made by an individual. First, views that argue that unethical actions or decision-making are more influenced by the individual's moral character. Second, unethical actions are more influenced by the environment, such as corporate reward and punishment systems, the ethical climate of the organization and the socialization of professional codes of ethics by the organizations in which the individuals work (Trevino and Youngblood, 1990 in Purnamasari and Chrismastuti, 2006: 2). Connecting or attaching individual identity in an organization.

### **2.1.4. Personal Cost**

According to Schutz et al., (1993) personal cost is the employee's view of the risk of retaliation or sanction from members of the organization, which may reduce the employee's interest to report wrongdoing. Members of such organizations may be from management, supervisors, or co-workers. Some retaliation may occur intangibles, such as uneven performance appraisals, salary increases, termination of employment, or transfer to undesirable positions (Curtis, 2006).

Personal cost is one of the main reasons why a person does not want to report a suspected offense because they believe their report will not be followed up, they will experience retaliation, or management will not protect them from the threat of retaliation, especially in the type of offense involving managers (Brown, 2008 in Rodiyah, 2015).

## **2.2. Framework**

### **2.2.1. Effects of Machiavellian Character on the Intention to Conduct Whistleblowing**

Machiavellian is a process whereby manipulators earn a lot of rewards compared to what they do without manipulation, when individuals get fewer in the short term (Christine and Geis, 1970 in Princess, 2016). Individuals with high Mach character tend to do more

manipulation, gain much more, are not easily persuaded, and more persuasive than individuals with low Mach levels. Individuals with high Machiavellian character will tend to perform unethical actions compared to individuals with low Machiavellian character. And may affect in deciding for the intention of doing whistleblowing.

Research on the influence of Machiavellian character by Rodiyah (2015) shows that Machiavellian character have an effect on the intention to conduct whistleblowing. And in line with research conducted by Dalton and Radtke (2012: 162) i.e. someone who has a high Machiavellian behavior will be more unethical. And has an influence on the intention of doing whistleblowing for low Machiavellian character. This can mean that the lower the Machiavellian character of a person the higher his intention in doing whistleblowing.

### **H1: Machiavellian character affect the intention of doing whistleblowing.**

#### **2.2.2. The Ethical Environment Effect on the Intention to Conduct Whistleblowing**

Arnold et al. (1999, 2000) developed a basic framework showing that organizations can foster an ethical environment that ultimately leads to more ethical behavior. So it can make the individual to behave ethically and report errors. Organizational practices such as the Code of Ethics and ethical training reinforce the ethical norms of the work environment and encourage ethical decision making. The more individuals / organizations understand the code of ethics then the decisions taken will be more approached fairness, fair and moral. And relate to the decision in the intention of doing whistleblowing.

Previous research has found that the organizational ethical environment can influence ethical behavior in contextual relationships. Research Booth and Schulz (2004) found that a good ethical environment can help reduce the tendency of managers to behave profits when problems arise. In line with Sweeney's (2010) study, the ethical environment of a company can influence ethical decision-making of auditors and professional tax workers. Some components of the organizational ethical environment, such as top management support and whistleblower policies can encourage whistleblowing.

Dalton and Radtke (2012: 157) in his research focused on the ethical environment of the organization. He said that there are six factors that affect the organizational ethical environment of corporate mission values, leadership and management values, peer groups, procedures and ethical codes, ethical training and rewards and sanctions. Respondents used are postgraduate students who have had work experience so that they have more knowledge about good organizational environment and not.

The results showed that the interaction between ethical environment and Machiavellian character was significant. A good ethical environment indicates a good impact on a person with a high Machiavellian character. In short there is a relationship between Machiavellian character and whistleblowing intentions that are moderated by the ethical environment. And in line with research conducted by Rodiyah (2015) with respondents of auditors who are in companies that apply whistleblowing system with the results of research that says that the ethical environment affects the intention of doing whistleblowing.

### **H2: The ethical environment affects the intention of doing whistleblowing.**

#### **2.2.3. The Influence of Personal Cost on the Intention to Conduct Whistleblowing**

Personal cost is one of the main reasons why a person does not want to report a suspected offense because they believe their report will not be followed up, they will experience retaliation, or management will not protect them from the threat of retaliation, especially in the type of offense involving managers (Rodiyah, 2015). Schultz et al. (1993) declare personal cost as the employee's view of the risk of retaliation / retaliation or sanction from members of the organization, which may reduce the employee's interest to report wrongdoing. In line with research conducted by Zhuang (2003: 21) suggests that the most valued personal cost is retaliation from people in organizations who oppose reporting. The magnitude of retaliation or

sanctions imposed by management on whistleblowers is the most significant determinant of whistleblower decisions in disclosing organizational violations.

In research conducted by Dalton and Radtke (2012: 156) personal cost moderate Machiavellian character variable with whistleblowing intentions. While Rodiyah (2015) in her research said that personal cost negatively affect the intention to conduct whistleblowing with the object of research at the accountant who is in the company that has implemented whistleblowing system in DKI Jakarta. This means that from the negative influence is when the personal cost is low then the intention in doing whistleblowing becomes high.

The results of this study supported Schultz, et al (1993), with the object of research managers and professional staff at Go Public companies in Norway, America and France, stated that personal cost negatively affect the intention of doing whistleblowing. So it can be concluded that the higher the personal cost of the individual the more reluctant he is in the intention of doing whistleblowing.

**H3: Personal cost affects the intention of doing whistleblowing.**

### 3. METHODS

Population is a generalization region consisting of: objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. So the population not only people, but also objects and objects - other natural objects. Population also not just the number of objects or subjects that are studied, but includes all the characteristics or properties possessed by the subject or object (Sugiyono, 2014: 115). The population in this research is all permanent employees who work on SAMSAT Pekanbaru and Rokan Hulu Regency.

The sample is part of the number and characteristics possessed by that population. Sample size is the size of the sample taken to carry out a study of the population that has been determined. The size of the sample can be determined statistically or through the researcher's estimation. It should be noted that the selected sample should be representative, in the sense that all the characteristics of the existing population can be reflected in the selected sample (Sugiyono, 2014: 116). The sampling in this study all employees or permanent employees at SAMSAT Pekanbaru and Rokan Hulu that have worked at least 2 years.

The type of data used in this study is quantitative data in the form of scores on answers given by the respondents to the questions that exist in the questionnaire. The data source used is the primary data obtained from the respondents' answers which are employees who work on SAMSAT Pekanbaru and Rokan Hulu.

To test the hypothesis used Partial Least Square (PLS) technique using SmartPLS 3.0 M3. The PLS model is a structural equation model (SEM) based on components or variance. PLS is a powerful analytical method because it is not based on many assumptions such as unnecessary sample size, potential distribution of variables must be normal, and the use of formative and reflexive indicators makes PLS more suitable to choose (Latan and Ghozali, 2012: 77).

### 4. FINDINGS AND ARGUMENT

#### 4.1. Descriptive Subject Research

Research subjects used in this study are employees of SAMSAT Pekanbaru and Rokan Hulu. The population of this research is all employees of SAMSAT Pekanbaru and Rokan Hulu Regency. The sample in this study are employees who work on SAMSAT Pekanbaru and Rokan Hulu and have worked for at least 2 years.

#### 4.2. Description of Research Variables

The questionnaire instrument used in this study consisted of 4 variable measurements. Machiavellian character variable using 9 statements, ethical environment variable 7 questions, personal cost 3 questions and Whistleblowing intention variable using 3 items statements.

The description of the research variables is presented in the descriptive statistics table, to see the mean and standard deviation can be seen in the following table:

**Table 1. Statistic Descriptive Result**

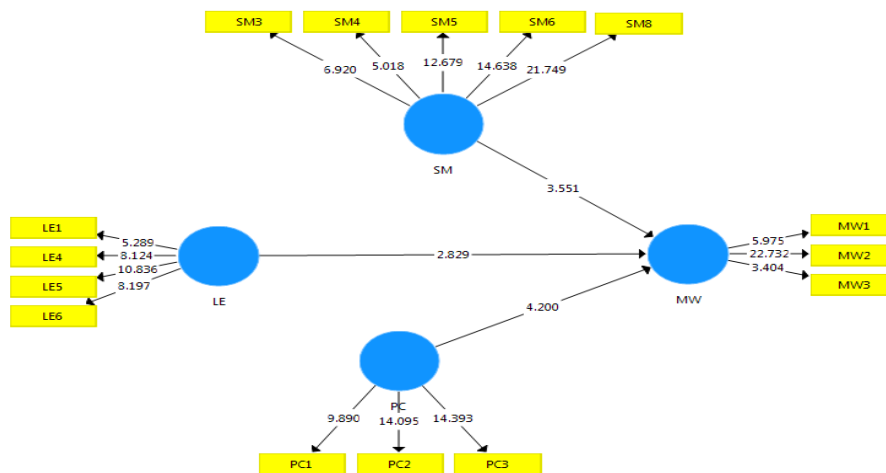
	N	Minimum	Maximum	Mean	Std. Deviation
SM	82	22.00	40.00	31.6341	4.03843
LET	82	24.00	35.00	29.7805	1.92466
PC	82	5.00	14.00	10.5610	1.76452
MW	82	6.00	14.00	10.7439	1.64663
Valid N (listwise)	82				

source : data processing 2017

The average value of these four variables is greater than the value of the standard deviation, so this indicates that the data spread is good.

### 4.3. Hypothesis testing

In the PLS statistical test each hypothesized relationship is performed using a simulation. In this case the bootstrap method is performed on the sample. The test results with bootstrapping from PLS analysis can be seen in the table previously presented images of bootstrapping results.



Source : data processing, 2017

**Figure 1. Bootstaping Result**

Table 2. *Bootstrapping Result*

	<b>Original Sample</b>	<b>Sample Mean</b>	<b>Standard Deviation</b>	<b>t statistics</b>	<b>p value</b>
<b>SM -&gt; MW</b>	0,323	0,323	0,091	3,551	0,000
<b>LE-&gt; MW</b>	0,199	0,194	0,070	2,829	0,005
<b>PC-&gt; MW</b>	0,460	0,487	0,110	4,200	0,000

#### 4.4. Hypothesis Testing Results

##### 4.4.1. Influence of Machiavellian Character on the Intention Conducting Whistleblowing

The first hypothesis proposed in this study is the Machiavellian character effect on the Intention of Conducting Whistleblowing. The results of hypothesis testing 1 can be seen in Table 4.8 which shows that the relationship of Machiavellian character variable (MC) with the Intention Conducting Whistleblowing (WI) has a coefficient value of 0.323 with a t value of  $3.551 > 1.99$  ( $p < 0.05$ ). These results indicate that the Machiavellian character affects a person's intention in doing whistleblowing. This means Hypothesis 1 is accepted.

The results in this study are in line with research conducted by Derek Dalton and Robin R. Radtke (2012); and Syaifa Rodiyah (2015) who found that the Machiavellian character affect a person's interest in doing whistleblowing.

##### 4.4.2. The Ethical Environment Effect on the Intention Conducting Whistleblowing

The second hypothesis proposed in this study is the Ethical Environment has an effect on the Intention of Conducting Whistleblowing. The results of hypothesis 2 testing can be seen in Table 4.8 which shows that the relationship of Ethical Environment variable (EE) with the intention Conducting Whistleblowing (WI) has a coefficient value of 0.199 with a t value of  $2.829 > 1.99$  ( $p < 0.05$ ). These results indicate that the ethical environment affects the Intention of Conducting Whistleblowing. This means Hypothesis 2 is accepted.

The results of this study are in line with research conducted by Derek Dalton and Robin R. Radtke (2012) and Syaifa Rodiyah (2015) which also revealed that the ethical environment influences the intention in doing whistleblowing.

##### 4.4.3. The Influence of Personal Costs to the Intention of Conducting Whistleblowing

The third hypothesis proposed in this study is the Personal Cost Affects the Intention of Conducting Whistleblowing. The results of hypothesis 2 testing can be seen in table 4.8 which shows that the relationship of personal cost variable (PC) with Interest Conducting Whistleblowing (WI) has a path coefficient value of 0.460 with t value of  $4.200 > 1.99$  ( $p < 0.05$ ). These results indicate that personal cost affects the Intention of Conducting Whistleblowing. This means Hypothesis 3 is accepted.

The results of this study are consistent with research conducted by Schultz, et al (1993), Kaplan and Whitecotton (2001), and Derek Dalton and Robin R. Radtke (2012) who also revealed that personal cost affects a person's intention in doing whistleblowing.



## 5. CONCLUSIONS

### 5.1. Conclusion

This study aims to analyze the relationship among Machiavellian character, ethical environment, personal cost, to whistleblowing intention at SAMSAT of Pekanbaru and Rokan Hulu. To analyze the relationship among these variables, this research uses Partial Least Square (PLS). Based on the analysis and discussion in the previous section, it can be concluded as follows:

1. The results of the first hypothesis test shows the character of Machiavellian influence on the intention of doing whistleblowing. This means that the greater the character of a Machiavellian someone has, the more it will fail to do the whistleblowing and the lower the Machiavellian personality, the more he wants to do the whistleblowing.
2. Results of the second hypothesis test shows the ethical environment has an influence on the intention of doing whistleblowing. This means that a good ethical environment will determine intention in doing whistleblowing
3. The result of the third hypothesis test shows that personal cost has an influence on the intention of doing whistleblowing. This means that the personal cost perceived by a person will determine the intention to conduct whistleblowing

### 5.2. Limitations of Research

Limitations in this study are:

1. The sample of this research is only limited to the staff of SAMSAT of Pekanbaru and Rohul regency with the number of respondents as many as 82 people so cannot generalize the research results.
2. Surveys conducted using questionnaires and not interviewing the intended respondents directly, are perceived as less likely to reflect actual behavior and conditions of the respondents.

### 5.3. Suggestion

Based on the conclusion that has been put forward, it can be given suggestions for further researchers that:

1. Further research should be added direct interview method on each respondent in an effort to collect data, so as to avoid the possibility of respondent not objective or not serious in filling questionnaires.
2. Further research is expected to expand the object of research to generalize the results of research. Can also be done on staff / employees of a company.
3. In the next research, it is expected that the researcher can add some other independent variables which may also influence the intention of doing whistleblowing, also can be added the mediation or moderator variable to develop the research model.

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