

Whistleblowing and Organizational Factors to Improve LPD Fraud Prevention Capabilities During the Covid-19 Pandemic

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Abstract

This research aimed to determine the effects of whistleblowing and organizational factors in improving the Village Credit Institutions (LPD) fraud prevention capability (FPC). The mapping of organizational behavior was elaborated, including culture, commitment, and whistleblowing, to improve the mapping of fraud prevention in LPD Buleleng Regency. The sample included 52 LPD leaders analyzed using the SEM based on variance, specifically the General Structured Component Analysis (GSCA). The hypothesis test showed that organizational culture (OCu) significantly influenced whistleblowing intention (WI), while organizational commitment (OCo) had an insignificant influence. Furthermore, OCu insignificantly influenced FPC, while OCO and WI had a significant influence.

Keywords: Whistleblowing, Organizational Factor, Fraud Prevention Capability, LPD

Whistleblowing dan Faktor Organisasi untuk Meningkatkan Kapabilitas Pencegahan Kecurangan LPD Selama Pandemi COVID-19

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh whistleblowing dan faktor organisasi untuk meningkatkan kapabilitas pencegahan kecurangan LPD. Tujuan spesifik dari penelitian ini adalah mengelaborasi pemetaan perilaku organisasi yang merupakan budaya organisasi, komitmen organisasi dan niat *whistleblowing* untuk meningkatkan pemetaan pencegahan kecurangan di LPD Kabupaten Buleleng. Jumlah LPD yang akan dijadikan sample yaitu sebanyak 52 LPD. Responden penelitian ini adalah seluruh ketua lembaga perkreditan desa (LPD) di Kabupaten Buleleng. Teknik analisis data yang digunakan dalam penelitian ini adalah SEM berbasis varian yaitu *General Structured Component Analysis* (GSCA). Hasil pengujian hipotesis menunjukkan bahwa Budaya organisasi berpengaruh signifikan terhadap niat whistleblowing. Komitmen organisasi tidak berpengaruh signifikan terhadap niat whistleblowing. Budaya organisasi tidak berpengaruh signifikan terhadap kapabilitas pencegahan fraud. Komitmen organisasi berpengaruh signifikan terhadap kapabilitas pencegahan fraud. Niat whistleblowing berpengaruh signifikan terhadap kapabilitas pencegahan fraud.

Kata kunci: *Whistleblowing*, Faktor Organisasi, Kapabilitas Pencegahan Kecurangan, LPD

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INTRODUCTION

The COVID-19 pandemic caused an economic downturn that reduced resources and increased operational hurdles for businesses. The past downturns increased accounting

fraud by developing new scams amid the financial scrutiny, hence businesses should carefully prepare financial statements. Furthermore, the pandemic affected three areas of accounting fraud, including disclosure, revenue recognition, and impairment.

Illegal including immoral practices, such as corruption, fraud, and sexual harassment, have caused a great social and economic crisis for employees, organizations, and society. These unethical practices can be minimized or stopped through an effective whistleblowing system. Furthermore, whistleblower reports uncover a third of the organizational misconduct and are more productive than the internal or external audits (Nayır et al., 2018).

Employees willing to report organizational wrongdoing face a dilemma about the right person to raise their concerns. This dilemma is attributed to the fact that information recipients may influence the organization's reaction to the whistleblower, the value of whistleblowing, and the type of retaliation (Dworkin, T. M., & Baucus, 1998). According to MacNab et al. (2007) whistleblowing can be classified into internal reporting and whistleblowing and external reporting and whistleblowing. Furthermore, previous research found that culture influences whistleblowing activities, including the reluctance and tendency to do it.

Hall (2013) interpreted that fraud prevention is a management function through implementing policies, systems, and procedures, ensuring that actions by all organizational components have sufficient confidence in achieving the established goals. The ability to prevent fraud is measured through (a) anti-fraud-based internal control components and procedures; (b) acceptable and unacceptable behavior (code of ethics); (c) good example by all level top management (tone above); (d) division of tasks; (e) periodic reporting of suspected or fraudulent practices; (f) identification, quantification, and investigation of loss or damage; (g) comprehensive fraud exposure analysis; (h) employee training on fraud-related topics or themes; (i) employees and auditors fraud confrontation; and (j) prevention measures.

The intention means a strong desire from within to do something (Kreshastuti & Prastiwi, 2014), influencing behavior before conducting any action. Furthermore, intentions change depending on the time interval (Hanif & Odiatma, 2017). Whistleblowing Intention is different from the actual action of whistleblowing due to the interest before the action. Additionally, the actual action occurs only after whistleblowing. The whistleblowers decide whether or not to report a wrongful act, depending on the available alternatives and benefits that outweigh the costs (Graham, 1986). The indicators for whistleblowing intentions include (Alleyne et al., 2017, 2018) 1) behavioral perception as a person's view on whether or not the action is ethical, and 2) reporting channels including internal, external, and anonymous through trusted hotlines.

Organizational commitment (OCo) affects performance improvement and is created when members understand their rights and obligations regardless of position. According to (Bariyima 2012), a person's success and work performance are determined by OCo. Furthermore, OCo is the power to identify individuals within an organization (Curtis & Wright, 2001). This can include the identity and need for service in a job with high responsibilities (Osinsky & Mueller, 2004). A committed individual is loyal and has a sense

of pride in the organization, increasing the desire to work and complete duties effectively (Ghorbanpour et al., 2014). This positively affects the organization to create a sense of belonging for highly committed employees. Furthermore, commitment is determined by the belief in organizational values, the employees' willingness to help realize goals, and increased loyalty. Additionally, auditors' commitment positively impacts their performance.

Organizational culture (OCu) increases the effectiveness of the whistleblowing system. Therefore, organizations should implement whistleblowing policies based on its cultural values rather than using those formulated in different settings as they may be ineffective in some situations (Loyens, 2013). Understanding the national and organizational culture can help the management estimate the likelihood of whistleblowing and the preferred reporting method. Tavakoli et al. (2003) stated that understanding the relationship between cultural values and preferred reporting modes can help the management establish protocols, communication structures, and systems.

Culture shapes the members' behavior, including the organization's code of ethics. Furthermore, successful organizations incorporate ethical values through formal policies and informal culture (Daft, 2015). Schwartz (2013) reaffirmed that ethical corporate culture prevents scandals and fraud, setting the appropriate behavior at all levels. Furthermore, the village credit institution (LPD) in Buleleng owned by Pakraman experiences fraud, reporting two cases in 2019 and one in 2020 which raised concerns for fraud prevention. Therefore, this research aimed to map organizational behavior, including culture, commitment, and whistleblowing intention (WI), to improve LPD fraud prevention in Buleleng Regency.

Albrecht, W., & Albrecht (2011) assumed that a positive work environment creates positive feelings for an organization, such as a sense of belonging, harassment, threat, and neglect. These factors increase fraud rates and reduce a positive work environment. Therefore, this research analyzed (a) regulations innovation and compliance, (b) attention to detail, (c) results, (d) people, (e) and team orientation, (f) aggressiveness, (g) stability, (h) integrity, (i) professionalism, (j) and accountability. The power to regulate information and change in groups can disappoint those in high positions (Kowtha, N. Rao, Landau, Jacqueline, Chia, 2001). Furthermore, organizations with high vertical structures hinder the internal whistleblowing process. Employees in such cultures are uncomfortable using the internal reporting methods (Park, H., Blenkinsopp, J., Oktem, M. K., & Omurgonulsen, 2008).

The importance of whistleblowing to uncover fraud including financial scandals has been demonstrated in the early decades of the 21st century (Dyck, Alexander, Morse, Adair, dan Zingales, 2010). Furthermore, its effectiveness in disclosing fraudulent financial statements is recognized by accountants and regulators in the United States and other countries (Patel, 2003). The Globalization of securities trading companies on the national exchanges have motivated legislatures in various countries to adopt laws that enhance and protect whistleblowing (Lewis, 2008). Whistleblowing is essential in disclosing financial

fraud, hence the factors affecting the intentions to report fraud or misappropriation of assets should be discussed (KPMG Forensic, 2008). The following hypotheses were proposed based on theoretical and previous research, H₁: Organizational Culture positively affects Whistleblowing intention, H₂: Organizational Commitment positively affects Whistleblowing intention, H₃: Organizational Culture positively affects Fraud Prevention Capability, H₄: Organizational Commitment positively affects Fraud Prevention Capabilities, H₅: Whistleblowing intention positively affect Fraud Prevention Capabilities.

METHOD

A causal relationship model for LPD fraud prevention capabilities (FPC) was developed, with WI, OCu, and OCo. The relationship between constructs was predicted through a quantitative method. Furthermore, this research was conducted due to a lack of similar discussions in LPD, focusing on Buleleng Regency, Bali Province.

Four variables were used as the research object, including fraud prevention capabilities, WI, OCu, and OCo. Table 1 describes the four constructs divided into exogenous, such as OCu and OCo, and endogenous, such as WI and fraud prevention capabilities.

Table 1. Identification of Research Variables

Construct	Variable	Indicator	Simbol
Exogenous	Organizational Culture	Visible Role Model	OCu 1
		Internalization Process	OCu 2
		Respect Ethical Actors	OCu 3
	Organizational Commitment	Affective Commitment	OCo 1
		A Continuance Commitment	OCo 2
		Normative Commitment	OCo 3
Endogenous	Whistleblowing intention	Whistleblowing Perception	WI 1
		Whistleblowing Action	WI 2
		A Question for Whistleblowing intention	WI 3
	Fraud Prevention Capabilities	Active Surveillance	FPC 1
		Management	FPC 2
		Accounting Structure and Accountability	FPC 3
	Control	FPC 4	
	Monitoring	FPC 5	

The research model was based on prosocial behavior and organization theory, explaining the behavior and role of members in the organization's continuity. Figure 1 shows an overview of the relationship between research variables.

The data were analyzed using the variant-based SEM, namely General Structured Component Analysis (GSCA) (Ghozali, 2011), with the following stages:

- a. First, finding the overall goodness fit model using the FIT, AFIT, GFI, and SRMR tests.

Table 2 shows the assessment criteria for each model test.

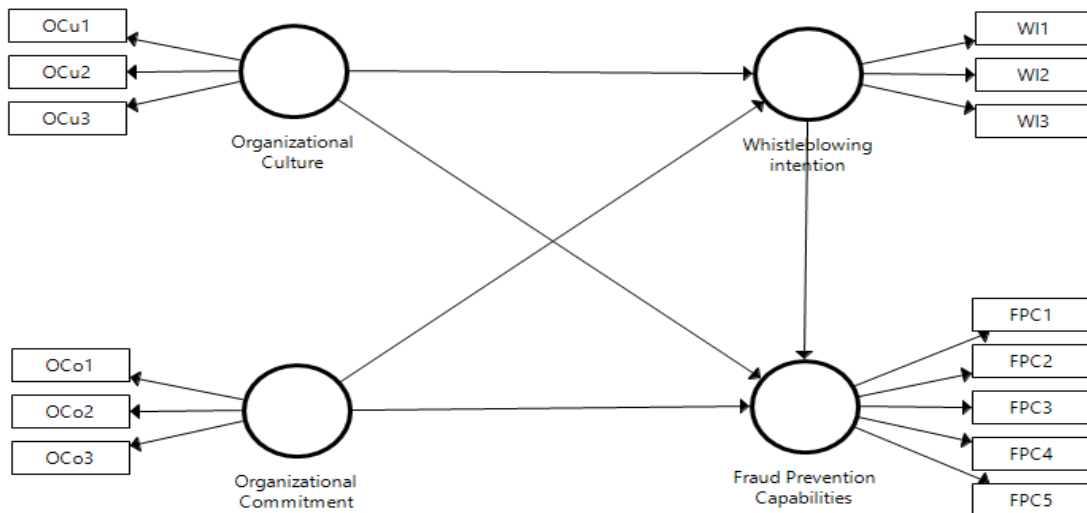


Figure 1. Relationship between Fraud Prevention Capabilities, Whistleblowing intention, Organizational Culture, and Organizational Commitment

Table 2. Goodness Fit Model

Model Fit	Criteria
FIT	> 0.600
AFIT	> 0.580
GFI	> 0.900
SRMR	Approach 0

b. Second, evaluating the measurement model through the validity and reliability tests, as shown in Table 3.

Table 3. Measurement Model Assessment Criteria

Model Size	Parameter	Assessment Criteria
Convergent Validity	Loading Factor	a. > 0.70 for confirmatory research b. 0.50-0.60 for early stage research scale development is considered sufficient
Discriminant Validity	AVE root and correlation between latent constructs	AVE root > correlation between latent constructs
Composite Reliability	AVE (Average Variance Extracted)	> 0.50 for confirmatory and exploratory research
	Cronbach Alpha	> 0.70

c. Third, evaluating the model’s accuracy using t-statistical test parameters to predict the causal relationships. The t-test determines the significance value of the causality relationship between variables, with the critical ratio (CR) criteria > 1.96.

FINDING AND DISCUSSION

The data analysis used the structural equation modeling (SEM) method based on Generalized Structured Component Analysis (GeSCA). The process was conducted through the online GeSCA application at <http://sem-gesca.com/webgesca/>. This followed three stages, finding the overall goodness fit model, evaluating the measurement model, and the prediction model’s accuracy. Table one shows the first stage in evaluating the overall goodness of the fit model.

Table 4. Goodness of Fit

Model Fit	Criteria	Results	Conclusion
FIT	> 0.5	0.63	Fit
AFIT	> 0.5	0.61	Fit
GFI	> 0.9	0.96	Fit
SRMR	Close to Zero	0.21	Fit

Table 4 shows the four goodness of fit criteria, indicating that the model met the fit criteria. The 0.63 FIT and 0.61 AFIT values were above 0.5, meeting the criteria. Furthermore, both GFI scores were above 0.9, while the SRMR was 0.21 close to zero, meeting the criteria.

Table 5 summarizes the analysis of the measurement model with the GSCA. Each indicator’s loading value was above 0.7 for the four variables, namely OCu, OCo, WI, and FPC, meeting the convergent validity criteria. The measurement model was assessed through the indicators’ reliability, using the AVE value, Dillon-Goldstein's rho (DG rho), and Cronbach alpha, as shown in Table 5. All constructs had an AVE, DG rho, and Cronbach alpha value above 0.7, indicating the model’s and constructs’ reliability.

Tables 6 and 7 show the structural model analysis with GSCA. Table 6 presents the R Square and the coefficient of determination values. There was a 78.4% coefficient of determination of the influence of OCu and OCo on WI, indicating that OCu and OCo can explain the WI variability level with 58.5%. The coefficient of determination of the relationship between the constructs of OCu, OCo, WI, and FPC was 81.0%. This indicated that OCu, OCo, and WI could explain the variability level of the FPC construct as 81.0%.

Table 7 shows the hypothesis testing of the influence between constructs using the structural model to find the CR value. This followed a comparison with the t-table value to determine the significance of the constructs' relationship. The t-table value was 1.96, with a significance level of 5%.

Table 5. Outer Model

Variable	Loading		
	Estimate	SE	CR
Organizational culture	AVE = 0.694, D.G. rho = 0.872, Cronbach Alpha = 0.788		
OCu1	0.783	0.068	11.501
OCu2	0.860	0.034	25.592
OCu3	0.853	0.032	26.921
Organizational Commitment	AVE = 0.666, D.G. rho = 0.857, Cronbach Alpha = 0.749		
OCo1	0.807	0.044	0.682
OCo2	0.813	0.052	0.712
OCo3	0.828	0.051	0.696
Whistleblowing intention	AVE = 0.753, D.G. rho = 0.902, Cronbach Alpha = 0.837		
WI1	0.881	0.032	0.812
WI2	0.908	0.025	0.849
WI3	0.813	0.049	0.654
Fraud Prevention Capabilities	AVE = 0.669, D.G. rho = 0.910, Cronbach Alpha = 0.875		
FPC1	0.871	0.063	0.743
FPC2	0.704	0.073	0.573
FPC3	0.852	0.044	0.743
FPC4	0.810	0.057	0.695
FPC5	0.842	0.040	0.765

Table 7 shows that OCo significantly influenced WI, with a CR value above 1.96. Both constructs had a positive coefficient value estimate of 0.796, indicating that their

relationship was in a similar direction. This was supported by (Hwang, D., Staley, B., Chen, Y. T., & Lan, 2008), which stated that cultural factors influence individuals' whistleblowing actions. Furthermore, this research referred to an anti-fraud OCu. This culture covers all aspects of the organizational environment, strongly influencing employee attitudes and behavior. An anti-fraud OCu is achieved by facilitating communication with employees, asking questions, and reporting violations (fraud).

Hypothesis 2 show that the influence of OCo on WI had a CR value of 1.357, indicating an insignificant effect. The constructs' relationship had a positive coefficient value estimate of 0.125, indicating a unidirectional effect. Therefore, WI cannot directly increase WI in the Buleleng Regency LPD. The insignificant influence between OCo and WI is caused by factors that affect employees' job satisfaction from colleagues or leaders and the commitment of LPD. A strong commitment contrasts with colleagues (coworkers), including responsibility, reliability, and willingness to support an organization and certain circumstances. The relationship between both commitments can be contradictory and pose

Table 6. R square and Coefficient of Determination

Variable	R square	Coefficient of Determination
WI	0.784	78.4%
FPC	0.810	81.0%

a dilemma in determining the direction of its commitment to affecting a person's interest in reporting violations within the organization. These findings supported (Mesmer-Magnus, J. R., & Viswesvaran, 2005), which found a lack of correlation between OCo and WI actions.

Hypothesis 3 indicate that OCu insignificantly influenced FPC with a CR value of 1.727 less than the 1.96 t-table value. The coefficient estimate value of OCu effect on FPC was positive with 0.309, indicating that the effect was in a similar direction. Therefore, OCu cannot directly increase LPD FPC. This FPC can be implemented through a well-developed work culture to produce good organizational fundamental values, such as honesty and integrity, respect for work quality, excellent service, as well as openness and transparency.

Table 7. Hypothesis Testing and Path Coefficient

Path Model	Estimate	CR	Conclusion
OCu =>WI	0.796	10.217	Accepted
OCo=>WI	0.125	1.357	Not accepted
OCu =>FPC	0.309	1.727	Not accepted
OCo =>FPC	0.306	3.479	Accepted
WI =>FPC	0.372	2.389	Accepted

Hypothesis 4 show a significant effect of OCo on FPC with a CR value of 3.479. The estimates coefficient of OCo effect on FPC was positive at 0.306, indicating that the relationship was unidirectional. This shows that the high OCo of an employee limits the chances for negative actions that hinder the achievement of goals. Therefore, OCo and policies are essential in preventing and detecting fraud.

Table 8. Indirect Effect

Path Model	Estimate	CR	Conclusion
OCu =>FPC	0.296	2.352	Accepted
OCo =>FPC	0.047	1.059	Not accepted

Hypothesis 5 show that WI significantly affect FPC, with a CR value of 2.389. The estimated effect coefficient of WI on FPC was positive at 0.372, indicating that it was unidirectional. FPC is achieved when employees apply their WI. According to (Elias 2008), whistleblowing can occur from within (internal) or outside (external). Internal whistleblowing occurs when an employee reports a fraud committed by their colleague to superiors. In contrast, external whistleblowing is when an employee informs the public about fraud committed by the company because it harms the community. Effective implementation of WI by employees increases FPC. These results supported (Irvandy Pratana Libramawan, 2014), which showed that the whistleblowing system positively and significantly affects fraud prevention.

This research examined the indirect effect of OCu on FPC and OCo on FPC through WI to determine the correct WI as a mediating variable. Table 5 shows the indirect effect test by determining the significance of its CR value. The CR value of OCu on FPC through WI was 2.352 and significantly greater than the t-table of 1.96. Therefore, WI mediates the relationship between OCu and FPC. The CR value of the indirect effect of OCo on FPC was insignificant with 1.059 because it was smaller than t-table of 1.96. Therefore, WI cannot mediate the relationship between OCo and FPC.

The Organizational Culture influence on Fraud Prevention Capabilities through Whistleblowing Intention

The SEM analysis showed that WI mediates the relationship between OCu and FPC. OCu positively and significantly affected WI but insignificant FPC. This indicated that OCu affects FPC through WI. Furthermore, OCu increases the effectiveness of the whistleblowing system. The whistleblowing policies should be changed based on the organization's cultural values because those formulated in other settings may be ineffective in some situations (Loyens, 2013). The management can estimate the possibility of fraud and the preferred reporting method by understanding OCu. Tavakoli et al. (2003) viewed that understanding the relationship between cultural values and preferred reporting models help the management with input in establishing protocols, communication structures, and systems.

The Effect of Organizational Commitment on Fraud Prevention Capabilities through Whistleblowing Intention

The results did not prove whether WI mediates the relationship between OCo and FPC. OCo significantly affects FPC but is insignificant on WI. This shows that it directly increases FPC in LPD. Employees with high OCo have a high sense of belonging to the company, thereby conducting whistleblowing because they believe it protects the company from damage. OCo is an important work behavior that influences organizational effectiveness (Shiva & Suar, 2010). Therefore, it increases employee loyalty to the organization, improves performance, and maximizes efforts in achieving goals, which is important for organizational effectiveness (Srithongrung, 2011).

CONCLUSION

The results showed that Organizational Culture affects Whistleblowing Intention, while Organizational Commitment has no effect. Organizational Culture does not affect Fraud Prevention Capabilities, but Organizational Commitment affects it. Furthermore, Whistleblowing Intention affects Fraud Prevention Capabilities while Organizational Culture positively and significantly affects Whistleblowing Intention but insignificant to Fraud Prevention Capabilities and Organizational Commitment affects Fraud Prevention Capabilities.

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