

The Effect of Fair Treatment, Cooperative Attitude, and Anticipatory Socialization on the Intention to Conduct Whistleblowing in Local Government

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Research aims: This study aims to determine the effect of fair treatment, cooperativeness, and anticipatory socialization on whistleblowing intentions among civil servants in the local government environment.

Design/Methodology/Approach: The sample included 166 civil servants from several Local Government Units (LGUs) within the East Kutai Regency Regional Government. Data were collected using a questionnaire. This study used the purposive sampling method and data analysis utilizing SPSS 15.0.

Research findings: The results revealed that cooperativeness positively affects the intention to whistleblowing, while fair treatment and anticipatory socialization have no impact on the intention to whistleblowing.

Theoretical contribution/Originality: The Theory of Planned Behavior emphasizes the importance of a cooperative social environment in increasing the employees' intention to report violations. Developing a supportive work culture is more important than simply implementing a formal policy to encourage whistleblowing behavior.

Practitioner/Policy implication: There is a need for teamwork training, open communication, and a whistleblowing policy that protects and rewards.

Keywords: Anticipatory Socialization; Cooperativeness; Fair Treatment; Whistleblowing Intentions

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Introduction

In recent decades, Indonesia's public sector has experienced many cases of fraud, such as embezzlement of funds (Sari et al., 2019). Despite this sector's focus on public interest and public trust, fraud remains prevalent and challenging to identify. This phenomenon has heightened interest in whistleblowing. Whistleblowing is the act of reporting fraud by employees or external parties associated with a company or organization (Primasari & Fidiana, 2020). Whistleblowers are employees who report fraud or abuse of authority to the authorities.

The whistleblowing system's implementation has played an important role in exposing various cases of fraud in the organization so that the public can learn about these violations (Shonhadji & Maulidi, 2021). The 2018 Corruption Case Enforcement Trends report recorded 170 cases of corruption in the regency government, resulting in state losses of IDR 833 billion. According to ICW, the State Civil Apparatus (SCA) is the most

involved party, with 357 suspects, or 34.5%. In 2018, the East Kutai Regional Government dealt with a significant case, dishonorably dismissing 13 state civil apparatus for their proven involvement in corruption in the Banjo fund. The importance of honesty in behavior, especially in terms of work, makes everyone believe in one's abilities. According to Khanifah et al. (2017), it is crucial to implement the whistleblowing system, which is deemed highly effective in identifying instances of fraud within organizations.

Disclosure of fraud through whistleblowing depends on various factors (Gao & Brink, 2017). Effective implementation of the whistleblowing system requires an understanding of the factors that motivate organizational members to become whistleblowers. This system changes the culture of silence into a culture of honesty and openness, allowing organizations to improve internal conditions before problems spread outward (Cahyaningrum, 2017). Implementing an effective whistleblowing system in companies or government agencies can increase all parties' participation in internal performance monitoring. Management, auditors, all company members, and government agencies must carry out supervision to prevent violations and fraud. The competent authority expects the relevant parties to report any violations that occur (Hamdyani, 2022). This phenomenon is consistent with the Theory of Planned Behavior (TPB). TPB explains intention as the main determinant of a person's behavior (Ajzen, 1991). This highlights the importance of creating a fair and cooperative environment, as well as supporting anticipatory socialization, to increase employees' intention to whistleblowing.

Furthermore, fair treatment elucidates that fair treatment of each individual without discrimination ensures equality of rights, opportunities, and treatment, both in the work environment and in social interactions. Meanwhile, cooperativeness is the ability to work well with others and help achieve common goals. Then, anticipatory socialization is a process in which individuals prepare themselves for the role or group they will enter in the future by learning related values and norms. Previous research has examined a person's intention to do whistleblowing. Said et al. (2017) conducted a study to investigate the impact of fair treatment and cooperation on the intention to whistleblowing. The results of this study indicate that fair treatment has a significant effect on whistleblowing intentions, whereas cooperation does not have a significant effect. Research by Chintyana et al. (2017), Syahadat and Damayanti (2017), and Wahyuni et al. (2023) revealed that organizational justice affects the tendency to commit fraud.

Based on the phenomenon, this study, therefore, aims to examine the effect of fair treatment, cooperation, and anticipatory socialization on whistleblowing intentions. In Indonesia, few studies have directly examined the effect of fair treatment or organizational justice on the intention to whistleblowing. Hence, the researchers refer to a study on the effect of organizational justice on the tendency to commit fraud, which has been proven significant (Pangesti & Rahayu, 2017). Moreover, the rapidly changing work environment, including technological advances and shifts in organizational culture, creates new challenges in understanding and influencing whistleblowing intentions. With evolving modes of communication and reporting, as well as changes in employee expectations and behavior, it is important to re-examine the factors that influence whistleblowing in this context. This research is particularly relevant to ensure that reporting policies and mechanisms remain effective and fit the dynamics of the changing work environment. Understanding how factors such as fair treatment, cooperativeness, and anticipatory socialization interact in the modern context will assist organizations in creating an environment that supports ethical behavior and protects whistleblowers. This research offers practical insights to civil servants in various Local Government Units (LGUs) within the East Kutai Regency Regional Government, emphasizing the significance of fair treatment, cooperation, and anticipatory socialization in enhancing the likelihood of whistleblowing. This research also expands the literature on fair treatment, cooperation, and anticipatory socialization in the context of the LGUs of East Kutai Regency so that it can provide a new perspective that can be the basis for further research.

Literature Review and Hypotheses Development

Theory of Planned Behavior

The TPB by Ajzen (1991) emphasizes intention as the primary determinant of a person's behavior, where individuals consider their involvement in action before making a decision (Handika & Sudaryanti, 2017). This intention reflects the individual's motivation and is closely related to the realization of the behavior, such as the more robust the intention to engage in whistleblowing, the greater the likelihood that the behavior will occur (Lasmini, 2018). This theory comprises three main components: attitude, subjective norms, and perceived behavioral control, all of which contribute to predicting an individual's intention to behave, including whistleblowing (Zakaria et al., 2020). In research using TPB to understand the influence of fair treatment, cooperativeness, and anticipatory socialization on whistleblowing intentions, the three TPB components are measured by examining how fair treatment affects attitudes towards whistleblowing, cooperativeness shapes subjective norms through social support, and anticipatory socialization enhances perceived behavioral control by providing confidence.

The effect of *fair treatment* on the intention to whistleblowing

The TPB posits that attitudes toward behavior (Ajzen, 1991), subjective norms, and perceived behavioral control influence the intention to perform a behavior. In the context of whistleblowing, fair treatment by the organization can influence employees' intention to report violations. Fair treatment fosters positive attitudes towards whistleblowing, as it instills in employees a sense of value and alignment with organizational values. Additionally, fair treatment reinforces subjective norms by fostering an environment where coworkers and leaders perceive support for whistleblowing. Fair treatment also increases perceived behavioral control, as employees feel that the reporting mechanism is functioning effectively and they are protected from possible negative repercussions. Therefore, fair treatment strengthens the intention to whistleblowing through improved attitudes, social support, and a sense of control over the reporting process. This research is supported (Jamaliah & Said, 2017; Said et al., 2017). In light of the preceding reasons, the subsequent hypothesis is proposed:

H₁: Fair treatment has a positive effect on the intention to whistleblowing.

The influence of *cooperativeness* on the intention to whistleblowing.

In a cooperative work environment, employees tend to develop a positive attitude towards whistleblowing because they feel that reporting violations is an accepted and encouraged action in the context of cooperation. TPB postulates that attitude, subjective norms, and behavioral control shape behavior. By fostering a culture that views whistleblowing as a shared responsibility and diminishes worries about social repercussions or conflict, a cooperative environment fortifies subjective norms. In addition, a cooperative environment increases perceived behavioral control because employees feel they have adequate support and an effective reporting process, allowing them to report misconduct without fear of negative repercussions. Thus, cooperativeness contributes to increased intention to whistleblowing through its influence on attitudes, social norms, and control over the reporting process. This study is consistent (Nurhadianto, 2022; Vadera et al., 2009; Thahir & Tajib, 2023), which states that cooperation significantly supports whistleblowing practices. In light of the preceding reasons, the subsequent hypothesis is proposed:

H₂: Cooperativeness or cooperation has a positive effect on the intention to whistleblowing.

The effect of *anticipatory socialization* on the intention to whistleblowing

TPB explains that attitudes toward behavior, subjective norms, and perceived behavioral control influence the intention to perform a behavior. Anticipatory socialization helps individuals prepare themselves by understanding the values, norms, and expectations associated with a new role or group. Understanding this, individuals cultivate positive attitudes toward whistleblowing as they recognize the expectation and value of

such actions. Additionally, anticipatory socialization educates individuals about the prevailing social norms in their new environment, fostering a sense of support and acceptance for reporting violations. Finally, with careful preparation regarding existing procedures and support, individuals feel more confident and capable of whistleblowing. This aligns with research by Adli and Dewi (2017), showing that anticipatory socialization has a positive and significant effect on the intention to whistleblowing. Research by Pangesti and Rahayu (2017) and Plue et al. (2020) supports these findings. In light of the preceding reasons, the subsequent hypothesis is proposed:

H₃: *Anticipatory socialization has a positive effect on the intention to whistleblowing.*

Based on the theoretical framework and hypothesis, this research model is illustrated in Figure 1.

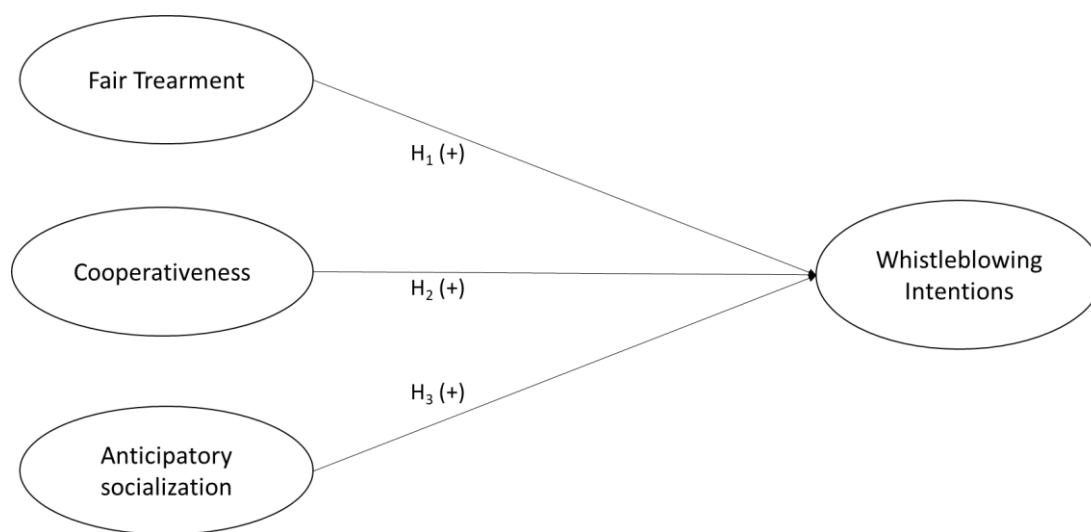


Figure 1 Research Model

Methodology

This study employed a quantitative approach, distributing a questionnaire to 166 participants. The sampling technique used the purposive sampling method, with the sample criteria having worked for at least five years in the East Kutai Regency Regional Government, while the sample was civil servants who worked in several LGUs in East Kutai, East Kalimantan.

This research data is based on primary data obtained directly from respondents via a questionnaire with a 5-point Likert scale, where one means "strongly disagree" and five means "strongly agree." The researchers chose this scale due to its frequent use in surveys in Indonesia. According to Revilla et al. (2014), the five-point Likert scale is easier to analyze statistically and interpret. Following that, four expert lecturers in accounting research consulted and validated the questionnaire using a survey approach.

Furthermore, Rokhim et al. (2017) define the whistleblowing system as a component of the organization's internal control, whose purpose is to reveal any violations within the organization. The researchers adapted the instrument from Zakaria and Kamarudin (2016). In addition, organizational members desire fair treatment during their tenure in the organization. The fair treatment received can be given in various ways, such as career advancement, job assignments, salary, awards, and others (Said et al., 2017), and the instrument was adapted from research (Chintyana et al., 2017). Further, cooperativeness in organizations refers to the level of collaboration and team support between members, including the willingness to work together, share information, and help colleagues achieve common goals. The researchers adapted the

instrument from research by Said et al. (2017). According to Adli and Dewi (2017), anticipatory socialization refers to the process of socializing individuals to train or shape their personalities to understand their position in an organization. The instrument was adapted from a study (Al-Salamah et al., 2006).

This study used multiple regression analysis utilizing SPSS 15.0. Before conducting a hypothesis test with multiple regression, it is necessary to carry out a validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, and determination coefficient test (Keith, 2019).

Results and Discussions

Table 1 presents the demographic data of the 166 respondents, which indicated significant female involvement of 60.80%, reflecting the key role played by women in the organization or sector under study and may suggest positive gender diversity. Experienced middle-aged workers, 38-44, showed that they are experienced individuals in the middle of their careers. This age range is often associated with in-depth knowledge and skills. Most had a university degree, reflecting a good standard of education 54.20%, and most respondents were at the professional level 77.70%. This suggests that they hold important roles within the organization and have the potential to significantly contribute to the achievement of organizational objectives. This further depicts an educated and experienced bureaucracy, yet more focused on day-to-day execution roles.

Table 1 Respondents Demography

Information	Description	Number	%
Gender	Male	65.00	39.20
	Female	101.00	60.80
	Total	166.00	100
Age	24-30 years	12.00	7.20
	31-37 years	55.00	33.10
	38-44 years	56.00	33.70
	45-51 years	32.00	19.30
	> 52 years	11.00	6.60
	Total	166.00	100
Level of Education	D3	14.00	8.40
	Bachelor	90.00	54.20
	Master's degree	40.00	24.10
	Doctoral Degree	3.00	1.80
	Other	19.00	11.40
	Total	166.00	100
Position	Staff	129.00	77.70
	Head of field	17.00	10.20
	Treasurer	4.00	2.40
	Head of Subdivision	16.00	9.60
	Total	166.00	100
Length of Service	> 5 years	166.00	100
	Total	166.00	100

Bias Test

This research employed a univariate analysis to detect any bias before assessment (Tehseen et al., 2017). Research is deemed unbiased if the resultant variation is below 50% (Podsakoff et al., 2003). The findings exhibited a 19.58% fluctuation, suggesting no substantial issues in the research outcomes.

The results of the descriptive analysis are presented in Table 2, displaying the respondents' perceptions of all the variables studied. It was found that respondents' perceptions of each variable tended to be moderately high, as the average values fell within the range above 3-4.

Table 2 Descriptive Statistics

	Min	Max	Mean	Std Deviation
Fair Treatment (FT)	2.00	5.00	3.830	0.554
Cooperativeness (KO)	3.00	5.00	4.050	0.435
Anticipatory Socialization (SA)	2.00	5.00	3.640	0.515
Whistleblowing Intention (WI)	3.00	5.00	3.820	0.543

The instrument condition is valid if the KMO and the loading factor value exceed 0.50 (Basuki & Nazaruddin, 2015). Table 3 shows the results of the validity test presented, and these results revealed several invalid indicators, namely FT4, KO1, KO5, and KO8 question items, from the professional commitment variables obtained so that they were excluded in hypothesis testing. The instrument's reliability was then measured by looking at Cronbach's alpha value; if it is more significant than 0.5, it is reliable (Basuki & Nazaruddin, 2015). The analysis showed that all variables were reliable because Cronbach's alpha value was > 0.5 (see Table 3).

Table 3 Validity and Reliability Test Results

Variable	KMO Value	Cronbach's Alpha	Factor loading
Whistleblowing	0.599	0.588	0.631-0.815
Fair Treatment	0.749	0.757	0.799-0.848
Cooperativeness	0.721	0.736	0.692-0.742
Anticipatory Socialization	0.607	0.623	0.643-0.820

The classical assumption test was carried out before the hypothesis test, which consisted of a normality test using the One-Sample Kolmogorov-Smirnov-Test method by looking at the Asymp. Sig. value (2-tailed). The data is declared to be generally distributed if the value is Asymp. Sig. (2-tailed) more than 0.05 and obtained a yield of 0.200, so it can be concluded that the data is usually distributed. Furthermore, the multicollinearity test can be seen through the variance inflation factor (VIF). If it is < 10 , there is no multicollinearity between independent variables, and vice versa. If the tolerance > 0.10 , the assumption of the model does not contain multicollinearity (Basuki & Nazaruddin, 2015). From the test results of all variables, it can be concluded that there was no multicollinearity (see Table 4).

Table 4 Results of Multicollinearity Test and Heteroscedasticity Test

Independent Variables	Collinearity Statistic		Sig Value
	Tolerance	VIF	
Fair Treatment (FT)	0.874	1.144	0.069
Cooperativeness (KO)	0.724	1.381	0.985
Anticipatory Socialization (SA)	0.670	1.493	0.394

The heteroscedasticity test is used to test whether, in the regression model, there is an inequality of variance from one residual of one observation to another. A glacier test can be carried out using the SPSS application to determine the existence of heteroscedasticity. The condition for free data or not subject to heteroscedasticity is if the value of sig. > 0.05 ; this is stated by Basuki and Nazaruddin (2015). Table 4 shows that the regression equation of all variables had a sig. value of > 0.05 . Thus, it can be concluded that each variable in the study did not have heteroscedasticity and showed that the regression model was considered good (homoscedasticity).

Furthermore, after conducting a data quality test (validity and reliability) and a classical assumption test, a hypothesis test was carried out using a multiple linear regression model so that it is necessary to determine the analysis model used and requires a partial significance test (t), a determination coefficient test (adjusted R Square), and a simultaneous significance test (Test F) by paying attention to the predetermined conditions.

According to Table 5, it can be concluded that the Adjusted R² value was 0.220 or 22.0%, meaning that the whistleblowing variable could only be explained by the independent variable of 22%, and variables outside the study explained the rest. For the results of the F-test, a significance value of $0.000 < 0.05$ can be obtained so that it can be concluded that the independent variable had a simultaneous effect on whistleblowing.

Table 5 Multiple Linear Regression Test Results

Variable		Unstandardized Coefficients	P-Value/Sig	Conclusion
Fair Treatment	H ₁	0.064	0.504	Not supported
Cooperativeness	H ₂	0.056	0.005	Supported
Anticipatory Socialization	H ₃	0.038	0.693	Not supported

Table 6 further demonstrates the results of hypothesis testing using multiple linear regression. The researchers can conclude from the hypothesis testing results that cooperation with a Sig. value of 0.005 had an impact on whistleblowing intentions. At the same time, fair treatment with a sig. value of 0.504 and the level of anticipatory socialization with a sig. value of 0.693 could not influence employees to do whistleblowing.

Discussions

The Effect of *Fair Treatment* on Whistleblowing Intentions

The results of this study indicate that fair treatment did not influence whistleblowing intentions (H₁ is not supported). This could occur due to a lack of trust in the reporting system itself. Although there is fair treatment within the organization, if employees feel that the system does not protect them or does not provide a fair response, internal justice is not enough to motivate them to report violations. In addition, organizational cultures that support the status quo and strong hierarchies often prioritize loyalty and compliance (Anderson & Brown, 2010). Even if they believe they are receiving fair treatment, employees in such an environment may be reluctant to act against the grain. In addition, ambiguity in the definition of fairness is an important factor (Lefever, 2024). Individuals may perceive fair treatment differently, as fairness is often subjective. Even with formal fairness standards in place, local government employees may still be reluctant to report violations due to perceived bias, as they perceive fairness through the lens of power interests. Social pressure and collective relationships among employees can also inhibit whistleblowing, especially in situations where social solidarity is prioritized over personal morality. In this context, even fair treatment from leaders is not enough to counter the fear of damaging close social relationships within the organization. Ironically, despite the application of justice, the employees most in need of protection continue to face a moral dilemma. Justice should be the main impetus to reveal the truth, but in reality, many employees are still reluctant to report violations. The implementation of formal justice does not seem to develop moral courage.

The Effect of *Cooperativeness* on Whistleblowing Intentions

Furthermore, the results of cooperativeness had a significant influence on whistleblowing intentions (H₂ is supported). Nurhadianto (2022) and Thahir and Tajib (2023) support this research. A cooperative attitude reflects good cooperation between employees and leaders, which creates a climate of openness and mutual support. When there is a strong culture of cooperation within a local government, employees are more likely to feel safe and supported to report misconduct. This cooperative attitude strengthens the perception that the local government will positively receive their report, act on the provided information, and avoid

retaliation or creating a hostile work environment. In addition, positive cooperation also tends to increase the sense of shared responsibility for maintaining organizational integrity (Fuerst & Luetge, 2023). In a cooperative environment, employees feel that reporting violations is not only an individual act but also part of a collective effort to improve structures and maintain accountability. There is a shared realization that maintaining morale and work ethics is in everyone's interest, and a violation by one individual can be detrimental to the reputation and performance of the local government as a whole (Shahzad et al., 2024). Furthermore, in local governments with high levels of cooperation, employees tend to have stronger interpersonal relationships and trust each other more. This reduces fears of retaliation or social isolation after reporting violations. They believe that a collaborative work environment will protect them, and leaders and coworkers will support such actions, especially if they are for the common good.

The Effect of *Anticipatory Socialization* on Whistleblowing Intentions

Furthermore, this study revealed that anticipatory socialization did not influence whistleblowing intentions (H_3 is not supported), supporting the research by Tompunu et al. (2020). This may indicate a misalignment between the values internalized before joining the local government and the reality faced after they enter the work environment. Anticipatory socialization is typically a process in which employees prepare for their roles based on existing expectations and norms, but what they imagine as an environment that supports integrity and transparency is often different from the reality they encounter. The work environment's dominant norms and culture frequently diverge from prior knowledge (Beery et al., 2023). When new employees enter local government, they may find that the culture prioritizes loyalty to superiors, political interests, and stability over a commitment to reporting wrongdoing. Social pressure and collective expectations in the workplace erode the values of integrity and courage internalized during anticipatory socialization. In addition, anticipatory socialization tends to focus on technical skills and professional knowledge rather than on the moral or ethical aspects of whistleblowing (Cui & Harshman, 2023). Employees may be prepared to deal with bureaucratic and administrative tasks, but they are less equipped to deal with ethical dilemmas, such as whistleblowing. When faced with a breach, they may feel unprepared to take action, as their previous training or socialization did not provide enough guidance on how to deal with such situations.

Theoretical Implications

Theoretically, in the TPB, attitudes toward the behavior, subjective norms, and perceived behavioral control influence the intention to engage in whistleblowing. The finding that fair treatment and anticipatory socialization did not affect whistleblowing intentions indicates that these factors did not shape employees' attitudes or confidence to report violations. Conversely, the significant impact of cooperativeness highlights that subjective norms and perceptions of social support in the workplace are crucial factors. A cooperative work environment makes employees feel supported, reduces concerns about negative consequences, and increases their intention to blow the whistle. Therefore, creating a supportive and collaborative work culture is a more practical approach to encouraging whistleblowing behavior than relying solely on formal policies or technical training.

Practical Implications

The results of this study provide input to the government to develop a training program that emphasizes teamwork and open communication to improve the work climate that supports whistleblowing. Whistleblowing policies should be designed to encourage cooperation and provide protection and reward to whistleblowers. Although anticipatory socialization is not significant, the socialization of whistleblowing policies remains important so that employees feel safe to report violations. In addition, ensuring fair treatment of all employees can have a positive impact on work behavior and overall employee satisfaction. By integrating these findings, it is hoped that a more transparent, fair, and supportive work environment will

be created that supports whistleblowing actions that are important for maintaining organizational integrity and accountability.

Conclusion

This study aims to test the influence of moral intensity, professional commitment, level of seriousness of fraud, and personal cost on whistleblowing intentions. The research sample was employees at the Regional Government of East Kutai Regency. Fair treatment is expected to increase whistleblower intention by building trust and commitment to the organization. However, personal risk factors, social norms, and perceptions of the organization's effectiveness in solving internal problems can limit its impact in practice. In other words, various complex factors, including the cultural context, influence this decision, making fair treatment not always directly proportional to the intention to whistleblowing.

Conversely, a cooperative work culture can strengthen the intention of whistleblowing. In a collaborative environment, individuals feel a sense of shared responsibility, receive social support, and feel safer from retaliation, which in turn encourages them to report violations. A cooperative work culture supports transparency and accountability, which also contributes to a more ethical work environment. Meanwhile, effective anticipatory socialization requires in-depth and relevant training. If the organizational culture does not support whistleblowing or there is substantial social pressure, the effect of anticipatory socialization may not be significant. Emotional and psychological factors such as fear may also affect the intention to whistleblower, even if understanding of procedures and expectations has improved.

This study has several limitations. This study used a sample of employees in the Regional Government of East Kutai Regency, so it was still limited; this study was not entirely able to interpret if whistleblowing could be influenced by moral intensity, professional commitment, level of seriousness of fraud and personal cost. Also, this study used primary data using the questionnaire method, not by conducting interviews, so that the conclusions obtained were only based on the results of the research attained by the researchers.

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