ETHICS UNDERSTANDING AND ORGANIZATIONAL SUPPORT AS DRIVERS TO BLOWING THE WHISTLE

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ABSTRACT

Background: There are still pros and cons regarding the courage to report unethical practices known to the organization (whistleblowing). This study focuses on knowing the effect of different levels of ethical understanding of employees in reporting unethical behavior or experiences that they know.

Purpose: This study aims to determine the effect of different perceptions on organizational support in reporting known unethical behavior or experiences.

Design/methodology/approach: This research was conducted using an experimental method on 40 participants, so that it can be tested for differences in the level of ethical understanding and perceptions of organizational support for being a reporter.

Findings/results: The results indicate that there is not enough evidence to support H1 and H2. After receiving information that H1 and H2 were rejected, the researchers explored more in-depth information through the Focus Group Discussion (FGD) method. Personality factors and individual values encourage participants to report unethical behavior or experiences known to employees. Participants feel less likely to report unethical behavior, to avoid conflict and not want to reveal the disgrace of their department. Some participants preferred to keep themselves and the rest felt that unethical practices were common practice in organizations.

Conclusion: There are several characteristics of the reporter, such as loyalty to the organization, role, and position as well as other personal characteristics such as gender, tenure, and seniority. This is in line with the results of extracting information obtained through the focus group discussion (FGD) method from 6 willing participants. In the context of research, this can be explored more deeply. Related to the rejection of the hypothesis in this study, further research can explore some of the things found in the FGD results, such as individual values, personality factors, concerns about being a reporter, or other sides that are more encouraging to report unethical behavior or experiences known to employees.

Originality/value (state of the art): This research can contribute and add scientific insight to business ethics with findings regarding whistleblowing of employees in companies from eastern developing countries (Indonesia), which have different cultural tools from western countries.

Keywords: business ethics, ethics understanding, experimental research, organizational support, whistleblowing

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INTRODUCTION

Organizational ethics has moral standards and principles in organizational relationships. There are still pros and cons regarding the courage to report unethical practices known to the organization, or what is commonly referred to as whistleblowing (Near and Miceli, 1995; Culiberg and Mihelic, 2017).

Whistleblowing is reporting or information about illegal, immoral, or immoral practices, as well as practices that are contrary to the rules, where reporting is carried out by members of the organization (whether active or no longer working in the organization) to their superiors, people, or organizations deemed to be able to cope with the practice (Near and Miceli, 1985; Near and Miceli, 1995). Whistleblowing is the internal process to report misconduct to management, through an anonymous reporting mechanism, or exposing an employer's wrongdoing to the external part of the company (Ferrel et al. 2011). Some of the implementations of whistleblowing practices are known to be influenced by several things, namely the recognition and perception of the importance of ethical issues (Valentine and Godkin, 2019), individual variables (Near and Miceli, 1995; Cassematis and Wortley, 2013; Dungan et al. 2015), and situational variables (Near and Miceli, 1995).

Ethics describes the right and wrong actions of every human being. Ethical values are those beliefs and principles that impartially promote human well-being (Hartman et al. 2014). Currently, organizations and people who work in organizations are experiencing critical issues that arise regarding ethics (Ambrose et al. 2014). There are systems and policies in place to promote and enforce the ethical behavior of employees.

Organizational ethics has moral standards and principles in organizational relationships. Although in practice, whether employees behave ethically or unethically is determined by various factors, namely individual and situational factors (Stead et al. 1990). Individuals may also face a false dilemma, a situation where the decision maker has a moral duty to do one thing, between right and wrong, but is tempted or under pressure to do something else (Corpuz and Corpuz, 2020).

Ethical behavior needs to be managed effectively, and companies need to implement policies, values, and systems that encourage ethical behavior (Stead et al. 1990; Jacobs et al. 2014; Nedkovski et al. 2017). A values-based ethics culture is an approach which relies upon an explicit mission statement that defines the firm as well as how customers and employees should be treated (Ferrel et al. 2011). Organizations that seek to recover from the failure of ethical practices will succeed in increasing the positive perceptions of organizational employees (Schminke et al. 2014). The role of managers at all levels is critical to the process of embedding ethics throughout the organization. Line managers have an important role in communicating ethical messages and acting as role models (Johnson, 2015).

This research is expected to contribute to the literature which is currently dominated by the results of whistleblowing studies from Western countries. Eastern countries have different cultural tools from Western countries (Chiu, 2003) so the courage to report, or become a whistleblower, can be different. This study is part of a small amount of research on the ethical practices of employees in a company from a developing country, Indonesia. Managers in developing economies are more likely to see ethical decisions as embedded in a social environment (Robbins and Judge, 2011). In addition, there have been many studies examining internal, external, and situational factors of the whistleblower phenomenon (Near and Miceli, 1995; Chiu, 2003; Dungan et al. 2015). However, few have investigated the effect of perceived levels of ethical understanding and organizational support, in encouraging employees to become whistleblowers or to report unethical behavior or experiences they are aware of.

This study also uses a different approach from most previous studies using surveys (Afe et al. 2018; Valentine and Godkin, 2019). The experimental method used in this study allows the manipulation of certain variables so that causal relationships can be isolated more closely (Jones et al. 2014). In this study, several groups with various treatment conditions will be compared. Such as groups with different levels of ethical understanding, and different perceptions of organizational support, then it can be known how their decisions in disclosing ethical violations. Through the experimental research design can also provide control over the variables to be tested, and is expected

to identify a more valid causal relationship between ethical understanding, organizational support, and its impact on the courage to report.

This study aims to determine the effect of differences in the level of ethical understanding of employees in reporting known unethical behavior or experiences and to determine the effect of differences in perceptions of organizational support in reporting known unethical behavior or experiences. The method used is an experimental method by answering the research questions:

1. Is there a difference in the level of ethical understanding of the courage to report?
2. Are there differences in perceptions about organizational support for the courage to report?

This research consists of 4 sections. Section 1 presents the background of this research, previous research, and the formulation of research questions. While section 2 describes the research design, data collection procedures, data analysis methods, and hypothesis. Section 3 describes the results of research that discusses check manipulation, hypothesis testing, focus group discussions (FGD), explain theoretical implications, and managerial implications. Finally, section 4 of the conclusion and recommendation, describes conclusion of the research conducted, research limitations, and suggestions for further research.

METHODS

This study aims to determine the effect of differences in the level of ethical understanding of employees in reporting known unethical behavior or experiences and to determine the effect of differences in perceptions of organizational support in reporting known unethical behavior or experiences. This research was conducted in Indonesia, by using primary data, such as distributing online questionnaires, and conducting focus group discussion (FGD). The data collection took two weeks. The unit of analysis in this study is the individual level.

The design used is mixed, namely quantitative for experimental design and minor qualitative for FGD. After analyzing the experimental results and knowing that the hypothesis was rejected, the researcher deepened his findings through the FGD process to better understand the research results obtained. More will be explained in the result section, about FGD.

Here are some steps that need to be done in the experiment:

1. In the initial stage, the researcher has explained the instructions.
2. Participants are asked to complete a profile.
3. Especially for the treatment group, then a video is given. Meanwhile, the control group can continue filling out the questionnaire.
4. The next stage is given organizational support scenarios.
5. Examine the manipulation of perceived organizational support and level of ethical understanding.
6. Next, participants were asked to answer several items related to the courage to report unethical actions that they knew about.
7. Finally, an explanation of the purpose of the experiment and the reason for the experiment was carried out.

This study has two independent variables, namely Understanding of Ethics and Perception of Organizational Support for ethical practices and behavior, and one dependent variable, namely Courage to Report. Understanding of ethics is measured by the level of understanding of company employees on ethical concepts in the workplace, including the understanding of whistleblowing. Perception of organizational support is measured by the level of employee understanding of the support provided by the organization in implementing ethical behavior, such as the existence of an employee code of ethics, ethical training, and a human capital system that encourages employees' ethical behavior. Meanwhile, the courage to report is measured by the employee's level of intention to report unethical practices that are known to occur in the workplace.

To examine the causal relationship between the independent variable and the dependent variable, this study used an experimental approach, so that manipulation (treatment) of the independent variable was possible. This experimental study compared the control group and the treatment group.

Manipulation was carried out in experimental conditions using pre-test and post-test, with a mixed design between and in, and a 2x2 matrix on Figure 1, namely the ethical understanding variable was measured from two levels (high and low), and Perception of Organizational Support variables were measured from two levels (high and low).

Figure 1. 2x2 Matrix (Understanding (High): there is treatment, and videos about ethics and whistleblowing are given to participants; Understanding (Low): no treatment, participants did not receive videos (participants in this group were used as control groups).

The participants in this study were a group of employees who had worked in the company for at least 1 year, to ensure they have had enough interaction and experience in the organization. There is no specific age limit and industry restricted in this study. Participants represented various levels of positions in various organizations. The number of participants on Figure 2, is as many as 40 people with consideration of 20 participants consisting of 10 participants with a high level of ethical understanding and 10 participants with a low level of the ethical understanding, and 20 participants consisting of 10 participants with high perceived organizational support and 10 participants with low perceived organizational support.

The treatment of experiments were compared between the control group and the treatment group. A control group is a comparison group that is not given any treatment, while participants in the treatment group are given videos. The treatments were started in a questionnaire distributed to participants. The first group of 20 participants was given treatment using a video about understanding ethics and an animation about the benefits of whistleblowing. Participants were asked how they dared to report unethical behavior they became aware of after being treated.

In addition, conditioning is done by giving treatment in the form of scenarios. The second group of 20 participants was given a scenario, namely the perception of high organizational support (10 participants) and low perception of organizational support (10 participants).

Participants were asked how they dared to report unethical behavior they became aware of after being treated.

Next, manipulation checks were carried out to determine whether the treatment given was perceived the same by the participants, as planned by the researcher. Several manipulation checks were carried out, namely by asking the following questions:
1. Participants' opinions regarding the level of ethical understanding
2. The extent to which participants perceive a change in the level of ethical understanding
3. The extent to which participants believe that there is organizational support

Participants were asked to measure on a scale of 1-10 their level of ethical understanding, ranging from low to high (a and b), and from confident to unsure (c) about the existence of organizational support.

Data analysis and hypothesis testing in this study used an independent sample t-test. To perform analysis and hypothesis testing, SPSS (statistical product and service solution) is used. The independent t-test is used to test whether there is a significant difference in violation disorders between several groups. In addition, it is used to test for significant differences after being given different treatments. This is done without checking the assumption of normality and calculating the effects to assess the differences.
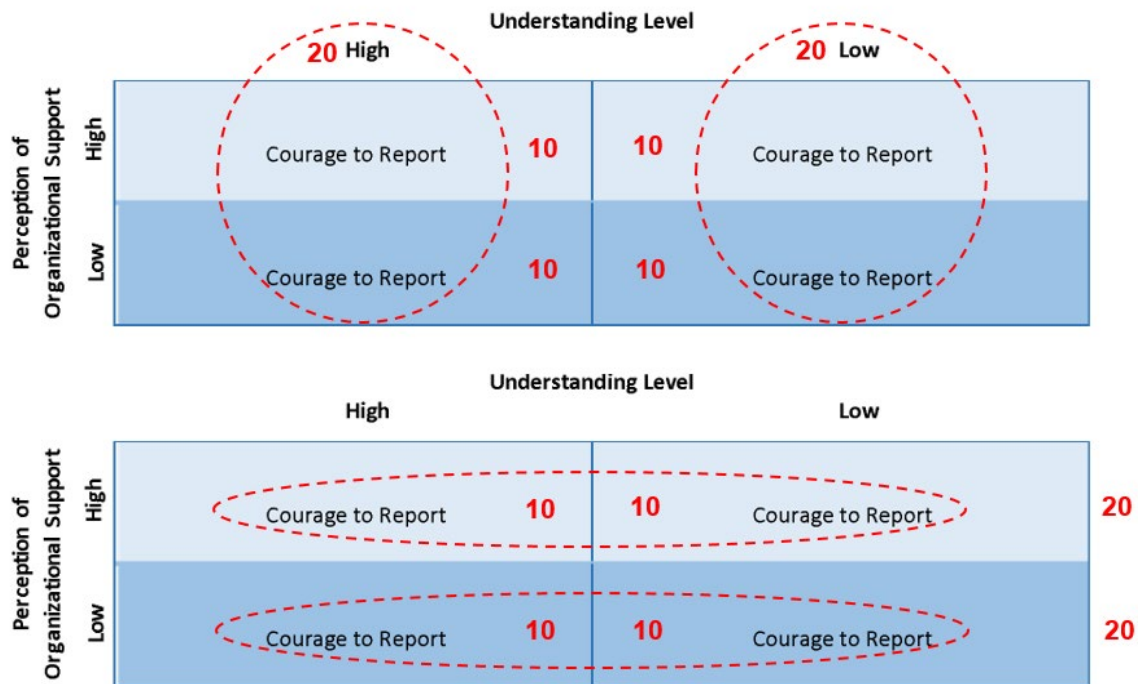
Figure 2. Treatment group of experimental research

Organizational support in the application of ethics can be done through various things, including developing a meaningful code of ethics, ethics training, incentives, and performance appraisals, as well as creating a structural mechanism to deal with ethical violations (Stead et al. 1990; Davis and Rothstein, 2006; Miceli et al. 2009; Kaptein, 2011; Ambrose et al. 2014; Jacobs et al. 2014; Comer and Sekerka, 2018). There are acknowledgments and assumptions about the importance of ethical issues in an organization that can affect a person's intention to whistleblowing (Valentine and Godkin, 2019).

In previous research, it has been shown that a person's personality also influences his tendency to report unethical practices (Chiu, 2003; Miceli et al. 2012; Dungan et al. 2015). Furthermore, regarding the personality and individual aspects, there is an influence of individual variables on reporting decisions and the organization's willingness to change or overcome (report) unethical practices. Some of the individual variables include demographics and personality. Meanwhile, situational factors include organizational culture and organizational ethical climate, job satisfaction, and trust in management (Near and Miceli, 1985; Near and Miceli, 1995; Mesmer-Magnus and Viswesvaran, 2005; Kaptein, 2011; Dungan et al. 2015; Cassematis and Wortley, 2013, Zahira et al. 2023).

Regarding methodology, previous quantitative research has focused on testing models (Chiu, 2003; Kaptein, 2011; Cassematis and Wortley, 2013; Schminke et al. 2014; Guthrie and Taylor, 2017; Valentine and Godkin, 2019).

Two hypotheses were tested in this study (Figure 3):
- H1: Individuals with high ethical understanding are more willing to report unethical behavior at work compared to individuals with low understanding.
- H2: Individuals with a strong perception of organizational support are more willing to report unethical behavior at work than individuals with low organizational support.

RESULTS

The results of data processing are divided into two parts, namely checking the treatment given to participants and testing hypotheses. For manipulation check, there are two treatments or manipulations designed in this study, namely differences in participants' understanding of ethics and differences in organizational support in applying ethics to employees.

The results of the first manipulation examination showed that, out of 20 participants who watched two videos on workplace ethics and violation reporting systems,

19 people (97.5%) stated that their understanding had increased, with an average level of understanding of 5.42 (1-7 scale). This indicates that the treatment given was successful.

A second examination was conducted on perceptions of organizational support after participants read different scenarios (Table 1). Of the two scenario groups, participants' average ratings of organizational support levels were compared. The average level of organizational support in the PT ABC scenario (high support) is 6.30 and the average level of organizational support in the PT DEF scenario (low support) is 2.75. Furthermore, independent t-test analysis showed that participants in the high organizational support group and participants in the low organizational support group were significantly different (t (38) = -12.645; p<0.05). This shows that the treatment design given is indeed perceived differently by the participants (or in other words the manipulation is successful).

Based on two hypotheses explained above, this study wants to examine two things:
1. The influence of the level of understanding of individual ethics on the courage of employees in reporting unethical practices
2. The influence of the level of organizational support on the courage of employees to report. These two hypotheses were tested separately using an independent sample t-test, which compared: groups with low versus high ethical understanding, and groups with low and high organizational support.

From testing the first hypothesis (Table 2), the results of the t-test show that there is no significant difference between the low ethical understanding group and the high understanding group (the average level of willingness to report is 4.05 and 4.37, respectively. The value is from the t (38) = -1.007; p=0.320). These results indicate that there is not enough evidence to support H1 (H1 is rejected).

Testing the second hypothesis also showed the same results. The average level of willingness to report for groups with low organizational support is 4.31, while the average for groups with high organizational support is 4.10. The difference between the two groups was not significant (t (38) = 0.684; p=0.498). The results obtained indicate that there is insufficient evidence that organizational support affects the level of the courage of employees in reporting (H2 is rejected).

These two findings contradict the hypotheses that have been prepared previously, so further investigation is needed to better understand the results of the research obtained. This is because, after the study, researchers did not have enough evidence that a high ethical understanding affects the courage of employees to report. In addition, there is also insufficient evidence that organizational support for the application of ethics affects the courage to report.
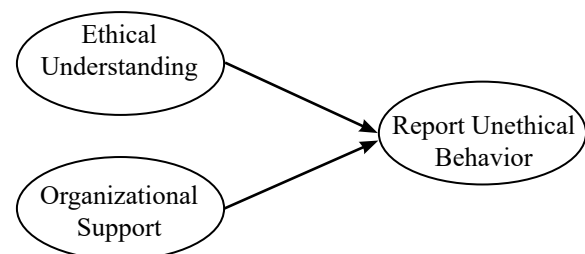

Figure 3. Analytical framework

Table 1. Result of Manipulation Check

Perception of Organizational Support	N	Mean	t	Sig. (2-tailed)
Low	20	2.7500	-12.6455	.000
High	20	6.3000		

Table 2. Hypothesis Testing

DV = Courage to Report		N	Mean	t	Sig. (2-tailed)
Level of Understanding Ethics	Low	20	4.0500	-1.007	.320
	High	20	4.3667		
Perception of Organizational Support	Low	20	4.3167	.684	.498
	High	20	4.1000		

Then, the researchers explored more in-depth information through the Focus Group Discussion (FGD) method on 6 willing participants. From the results of the FGD with participants, some information is known as follows:

a. Individual values encourage participants to report unethical behavior or experiences known to employees. Employees feel that moral obligations are the key drivers to report unethical behavior. Therefore, organizations can create an environment that supports individual values (such as integrity, fairness, etc) to ensure that reporting systems protect whistleblowers.

b. Participants feel less likely to report unethical behavior or experiences of which they are aware, and prefer to retain the information. This is based on participants' tendency to avoid conflict and not want to reveal the disgrace of the department they are in. Related to the explanation given, the researcher feels that personality factors encourage participants to report.

c. Some participants prefer to keep known unethical behavior or experiences to themselves, fearing the harm or harm they feel to themselves (such as being fired, expelled, etc.) if they act as whistleblowers.

d. Another reason was that participants felt that known unethical practices were common practice in organizations. On the other hand, participants also felt confident that there would be no follow-up if they reported unethical behavior or experiences of which they were aware.

Based on previous research (Stead et al. 1990), in practice, employees' behavior ethically or unethically is determined by various factors, namely individual factors and situational factors. According to Ferrel et al. (2011), no corrective action or retaliation in organization are a leading factor influencing employee's decisions not to report observed misconduct. Related to this research that has been done, the individual factor turned out to be the most important thing in encouraging participants to report unethical behavior or experiences that they know.

A person's personality also influences his tendency to report unethical practices (Chiu, 2003; Miceli et al. 2012; Dungan et al. 2015). This is also felt by the participants in this study. One participant said that uncomfortable conditions and the tendency of employees to avoid conflict are aspects of encouragement for individuals not to report unethical behavior they know.

After reviewing previous research, whistleblowing is seen as 'pro-social' behavior, namely positive social behavior intended to benefit others (Brennan, 2012). People do not act according to their perceptions; these actions do not require action on moral grounds or where reporting is not specifically described (Miceli et al. 1991). The more serious the mistake, the more likely a person is to be motivated by self-interest (Brennan, 2012). There are several characteristics of the reporter, such as loyalty to the organization, role, and position as well as other personal characteristics such as gender, tenure, and seniority. This is in line with the results of extracting information obtained through the focus group discussion (FGD) method from 6 willing participants. In the context of research, this can be explored more deeply.

Regarding the differences in understanding ethics in eastern cultures, it is greatly influenced by factors such as organizational culture, social, and psychology. In eastern culture, organizations need to create a safer and more ethical work environment, where individuals feel encouraged to report violations without fear of negative consequences.

Related to whistleblowing, organizational support for ethical practices within the organization is important to continue to grow. However, this is not a guarantee that every employee in the organization will have the courage to report unethical behavior or experiences they become aware of. So that managers in the organization need to:

a. Follow-up to whistleblowing reports

Ensure that there is a follow-up to whistleblowing reports obtained by subordinates or each organ in the organization. This is because reporting unethical practices that are known to someone requires high courage, so that appreciation can be given in the form of real follow-ups to resolve problems or return the organization's ethical practices to a positive direction.

b. Stimulated tone from the top

In organizations, understanding ethics is an important factor that needs to be stimulated by managers. Managers are the leaders in an organization who are charged with the duty and guided mostly by the "tone from the top". Managers can allocate corporate resources to support and promote the ethical behavior practices in organization.

c. Motivating and providing stimulus to employees

It is necessary to ensure that there is compatibility with the personality of each employee who is his daily responsibility. Several ways that can be done are by motivating employees and providing stimulus to employees to have stronger individual values. This can increase the courage and confidence to become a whistleblower.

d. Integration between system, values, and policies

In addition, if the company wants to transform into an organization with good ethical practices, it is necessary to have a link (integration) between systems, values, and policies within the organization. To ensure reporting of unethical conditions that are known to individuals in the organization, it is very important to build trust and motivation, for organizational sustainability.

e. Ensure ethical understanding of employees.

For example, from the beginning of the interaction process with employees, from the beginning of the recruitment and selection process, it is necessary to ensure that every employee who passes has good ethical values through measurable instruments. Organizations can also provide support by providing continuous and periodic training, to ensure ethical understanding of everyone in the organization.

f. Addressed in daily activities.

Organizations should have codes of conduct, including examples of the ethical values that should be addressed in daily activities for several jobs in organization. By explaining with examples, employees get more understanding of ethical behavior itself, and can encourage a decision-making process to be performed in certain organization situations. Leaders in the organization also need to give appreciation to those who have reported and provide follow-up on the reports that have been given.

CONCLUSION AND RECOMMENDATIONS

Conclusions

This study explores information regarding the level of understanding of employee ethics and perceptions of organizational support for the courage to report unethical practices that occur in the workplace. Through the experimental method, this study identified 40 participants who were employees of various companies in Indonesia. The first manipulation examination indicates that the treatment given was successful. There were 19 participants who watched two videos on workplace ethics and violation reporting systems, and stated that their understanding had increased. A second manipulation examination also shows the manipulation is successful.

Based on the hypothesis tested, the t-test results of the first hypothesis show that there is no significant difference between the low ethical understanding group and the high understanding group. This indicates that there is not enough evidence to support H1. The result of the second hypothesis also showed the same result, indicating that there is insufficient evidence that organizational support affects the level of the courage of employees in reporting.

After having the result that H1 and H2 in this study were rejected, through FGD, few information gathered such as participants feel less likely to report unethical behavior or experiences of which they are aware, and prefer to retain the information. They tend to avoid conflict and not want to reveal the disgrace of the department they are in. Some participants prefer to keep known unethical behavior or experiences to themselves, fearing the harm or harm they feel to themselves, if they act as whistleblowers. Few participants think that unethical practices were common practice in organizations. Participants also felt confident that there would be no follow-up if they reported unethical behavior or experiences of which they were aware.

Employees from eastern countries tend to keep the information, since they fear social consequences, job loss, or damage to social relationships. Some participants prefer to resolve the issues through discussions. By understanding the uniqueness of ethical culture in the eastern countries, organizations can design more effective strategies to encourage whistleblowing behavior and enhance a more ethical work environment.

Recommendations

From the beginning of interacting with employees, it is very important for managers to build a sense of trust. This experience can increase the courage and confidence of employees to have stronger individual ethical values and become whistleblowers. To strengthen a values-based ethical culture, managers need to ensure the integration of ethical systems, values, codes of conduct, and policies in the organization. Moreover, managers need to continue to stimulate ethical understanding in employees, by giving support and providing continuous and periodic training, to ensure ethical understanding of everyone in the organization. To make sure of the alignment of the system and evaluation methods, managers must ensure that the organization has measurable instruments.

Managers in the organization also need to ensure, follow-up and resolve problems to whistleblowing reports obtained. It can also give positive experience to the courage of the employees that has been shown. In daily activities, managers need to motivate employees and give appreciation to those who have reported, so that employees can feel a real recognition for the implementation of ethical practices in the organization. This study has several limitations, so the results need to be interpreted with caution and special attention is required. This study only analyses the level of ethical understanding which is grouped into high and low, and the perception of organizational support which is grouped into high and low. In further research, other aspects can be analyzed that can affect the courage to report unethical actions that are known to employees.

The interventions provided in this study were in the form of scenarios and online videos. In future research, more diverse forms of intervention can be developed and carried out directly (face to face), so that other behaviors that appear directly and are shown by participants can be investigated.

Related to the rejection of the hypothesis in this study, further research can explore some of the things found in the FGD results, such as individual values, personality factors, concerns about being a reporter, or other sides that are more encouraging to report unethical behavior or experiences. known to employees. Due to the small sample size in this study, for future research, researchers could conduct face-to-face interventions and add larger sample groups to validate the results.

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