



## Weton: Reflections on Employee Interests to Become a Whistleblower

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### Abstract

This study aims to reveal the employee's interest in reporting fraudulent acts in the Universitas Brawijaya Academic Business Entity and analyzes the employee's interest based on the *weton*. Informants include the director, deputy director, financial manager, treasurer, and administrative staff. This qualitative research was conducted through unstructured interviews as well as documentation methods to obtain information about *weton* from informants. This study found that some employees were interested and some were not. Whistleblowers with *weton Rebo Pon*, *Akad Pahing*, *Sênin lêgi* and *Rêbo lêgi* consider reporting fraud an obligation and a moral responsibility because it harms the organization. On the other hand, the whistleblowers with *weton Kêmis pon* and *Sêtu kliwon* feel uncomfortable, sorry, and afraid to report. The work environment and family form a character that encourages a person's interest in becoming a whistleblower.

**Keywords:** *weton*, fraud, employee interest, whistleblower

### Introduction

Two kinds of errors usually occur in the accounting process. In addition to errors or mistakes that contain an unintentional element, some are made intentionally for personal gain, groups, or certain parties. Errors that are made intentionally are known as fraud or fraud. The occurrence of fraud is more difficult to detect than errors. However, fraud perpetrators will undoubtedly try to hide their fraud. Fraud occurs not only in the private sector but also in government institutions. Fraud is an unlawful act that harms the entity/organization and benefits the perpetrator. Fraud is taking or stealing organizational property or assets, hiding and transferring or spending these assets. Albrecht et al. (2012) stated that fraud is a general term including all kinds of ways that can be used with certain shrewdness, in which an individual chooses to gain an advantage over other parties by making false representations. Fraud also includes surprises, deception, cunning, and unreasonable means to commit fraud. The only limitations in defining fraud are those that limit human dishonesty.

According to the Indonesian Criminal Code (KUHP) article 382, fraud is a fraudulent act that benefits oneself or others unlawfully by using a false name or dignity, deceit, or a series of lies, moving others to submit something to him or to give or write off debts (Kusumadewa et al., 2022).

Fraud is an unavoidable condition. In every organizational activity, there must be uncertainty identical to risk, one of which is the risk of fraud. Fraud not only results in reduced organizational assets but can also reduce reputation (Karyono, 2013). In their research, Singleton et al. (2006) conclude that the triggering factors for fraud are Pressure, Rationalization, Knowledge, and Opportunity. These three factors are known as the fraud triangle.

Wolfe & Hermanson (2004) stated that the fraud diamond is a refinement of the fraud triangle. Fraud diamond elements include Incentive, Opportunity, Rationalization, and Capability. Incentive: I want or need to commit fraud. Opportunity: There are weaknesses in the system that the right people can take advantage of; hence fraud is possible. Rationalization: I have convinced myself that this fraudulent behaviour is worth the risk. Capabilities: I have the qualities and abilities needed to be the right person to do so. The right person committing fraud is smart enough to understand and exploit internal control weaknesses and use their position, function, or authority. Perpetrators have recognized fraud opportunities and can turn them into reality.

The Association of Certified Fraud Examiners (ACFE) classifies fraud into three groups: Asset Misappropriation, Financial Statement Fraud, and Corruption (ACFE, 2016). According to Albrecht et al. (2012), organizational employees, suppliers, and customers have three opportunities to steal assets, namely: stealing cash receipts and other assets when they enter an organization, stealing cash, inventory, and other assets on hand, and commit spending fraud by asking the organization to pay for something unnecessary or pay more than it should.

Financial Statement Fraud occurs when the financial statements are prepared in ways that intentionally misstate an organization's financial position and performance (Albrecht et al., 2012). Misstatements in financial statements may result from manipulation, falsification, or changes in accounting records (Albrecht et al., 2012). Corruption is an act that harms the public interest or the wider community for personal or certain group interests (Karyono, 2013). The term corruption can also be expressed as an act of dishonesty or fraud committed because of a gift. In practice, corruption is better known as receiving money related to positions without any administrative records (Priantara, 2013). ACFE states that corruption is divided into four types, namely: Conflict of Interest, Bribery, Illegal Gratuity, and Economic Extortion (ACFE, 2016).

Albrecht et al. (2012) revealed that anyone could commit fraud. Fraud perpetrators are usually indistinguishable from others based on demographic or psychological characteristics. Most fraud perpetrators have a profile that looks like an honest person. In addition, fraud perpetrators are more educated, more religious, have fewer criminal records, are less addicted to alcohol, and use drugs less. They are also psychologically healthy. They have more optimism, self-esteem, self-sufficiency, achievement, motivation, and harmony in the family than other actors. Fraud perpetrators appear to show more social involvement, self-control, kindness, and empathy than criminals.

Furthermore, Albrecht et al. (2012) stated that fraud perpetrators are more similar to most people whom organizations seek to cooperate with. Therefore, it is

important to understand the characteristics of fraud perpetrators because they do not look like bad people in general.

Regulations or regulations alone are not enough to eradicate fraud. Strict internal control and supervision tool are needed to control and guard against fraud. A good internal control system effectively prevents and detects fraud (Albrecht et al., 2012). Early fraud prevention is viewed as a solution to deter potential perpetrators, which helps to identify and narrow the space of activities with a high risk of fraud (Karyono, 2013). Implementing a whistleblowing system is one form of internal control. It will serve as early prevention in uncovering fraud in an organization. According to Bhal & Dadhich (2011), the whistleblowing system is an important medium to control and detect fraud.

Whistleblowing is a disclosure by members of the organization (employees or former employees of illegal, immoral, or unlawful practices to individuals or organizations that can cause remedial action effects (Near & Miceli, 1985). Whistleblowers are called whistleblowers. Reports from whistleblowers, of course, are not empty reports whose facts can be engineered. However, submitting a report in the whistleblowing system must follow certain criteria (such as supporting facts and data) to be processed further. Remember that reports must be intended solely to prevent losses to third parties, not for other motives. KNKG statement also points out that whistleblowers must provide clear evidence, information, or indications of reported violations to be traced or followed up. A report will be easier to follow with adequate information (Tuanakotta, 2012).

Most of those aware of a violation act prefer a safe position by staying silent rather than having to disclose and experience unpleasant things after disclosing the fraud case they found to the authorities. However, before deciding to become a whistleblower, many risks must be considered. According to records published by the KNKG, this system was built based on a survey conducted by the Institute of Business Ethics (2007), which concluded that one in four employees knew of a violation incident but did not want to report it. More than half (52%) who knew of the occurrence of the violation remained silent and did not do anything (Semendawai et al., 2011).

The whistleblowing system can reduce accounting fraud and audit fees, and risk. (Berger & Lee, 2019) found that firms' exposure to the threat of whistleblowing under the state False Claims Acts (FCA) reduces the likelihood of accounting fraud by 7%, as measured by imputed measures of accounting quality. Also, firms' exposure to whistleblowing threats reduces audit fees by 5%, consistent with concerned managers tightening internal controls to detect fraud, which can substitute for external audits and (or) reduce the control risk auditors face.

Regulation on the Protection of Sanctions and Victims in Law Number 31 of 2014 is an amendment to Law Number 13 of 2006 and SEMA Number 4 of 2011 concerning the Treatment of Criminal Whistleblowers and Justice Collaborators.

The implementation of whistleblowing must be supported by regulations that protect whistleblowers, design a safe system and maintain the confidentiality of the whistleblower's identity. The design of a system that maintains the confidentiality of the whistleblower's identity will have a good impact because employees will feel safe and not have to worry that their identity will be exposed. In addition, the regulation and design of a system that maintains the whistleblower's confidentiality will affect the employees' interest in taking action on the whistleblowing system.

Albrecht et al. (2012) say that every fraud perpetrator faces various types of perceived pressure. Most of the stresses involve financial needs. However, non-financial pressures, such as the need to report financial results that are better than actual performance, frustration with work, or even being challenged to beat the system, can also motivate fraud. Albrecht et al. (2012) divide the pressure factor into four types: Financial Pressure, Vices Pressure (pressure to do evil deeds), Work Related Pressure, and Other Pressure.

Almost 95% of all frauds are caused by financial or vice-related pressure. Financial pressures generally can cause perpetrators to commit fraud, including greedy nature, a luxurious lifestyle, personal financial losses, large debts, and unexpected financial needs. Financial pressure is the most common type to encourage someone to commit fraud. Usually, when management commits financial statement fraud, they experience pressure due to the lack of cash owned by the company, large amounts of uncollectible receivables, loss of customers, declining product marketing, and limited debt agreements with creditors.

What is related to financial pressure is vice pressure, namely pressure caused by the bad habits of perpetrators, such as gambling, drinking alcoholic beverages, and using illegal drugs. Another pressure is Work-Related Pressure. Some perpetrators commit fraud because of pressure related to work. For example, feeling disappointed with the job you get, fear of losing your job, wanting to stand out, wanting to be promoted, and feeling paid too low a salary. Finally, Other Pressure is a type not included in the three abovementioned pressure categories. For example, fraud is driven by the desire to change a better standard of living.

Fraud is committed not only because of pressure but also triggered by opportunity. Although individuals are under pressure and are motivated to commit fraud, this does not pose a threat to the organization as long as they do not have the opportunity (Skalak et al., 2006). Opportunity is an opportunity that allows fraud to occur. Singleton et al. (2006) state that the main factor of opportunity is internal control. Weaknesses in internal control allow fraud perpetrators to commit their crimes. Opportunities to commit fraud will increase due to weak management and low attention to internal control. Because those who fight fraud generally believe that having good internal controls can eliminate opportunities, they focus on all or most prevention efforts in implementing controls and ensuring their feasibility (Albrecht et al., 2012).

The third corner of the fraud triangle is rationalization or looking for justification before committing a crime, not after. Seeking justification is a necessary part of the crime, even part of the motivation to commit a crime. Rationalization is needed so the perpetrator can digest his unlawful behaviour to maintain his identity as a trusted person (Tuanakotta, 2012). For example, the perpetrator commits fraud because he has served in the company for a long time, so he feels entitled to get more (Singleton et al., 2006).

The fraud triangle was upgraded to a fraud diamond that considered a person's capability. Many frauds, especially those worth billions of dollars, would not have occurred without the ability of the person committing the fraud. According to Wolfe & Hermanson (2004), opportunities are only an entry point for committing fraud, while pressure and rationalization encourage someone to commit fraud. In committing fraud, one must have the ability to realize that the entrance is an opportunity that can be

exploited over and over again. Wolfe & Hermanson (2004) also explain the characteristics related to fraud perpetrators' abilities: Positioning, Intelligence and creativity, Confidence and Ego, Coercion, Deceit, and Stress. A person's position in the organization can provide the ability to take advantage of opportunities to commit fraud. In addition, the perpetrator's understanding of the weaknesses of internal control can use its position and function to commit fraud. Someone who has confidence and a big ego tends not to be easy to detect in committing fraud) Moreover, it can influence others to commit or hide fraud. Fraud perpetrators usually can tell a lie convincingly so that they are not easy to detect and must be able to control themselves and their stress after committing fraudulent actions.

Whistleblowing is a disclosure by members of the organization (both former and current employees) against an illegal, immoral or unlawful practice to individuals or organizations expecting remedial actions (Near & Miceli, 1985). Similarly, KNKG stated that whistleblowing is carried out by employees or organizational leaders to organizational leaders or other institutions that can take action against those violations. This disclosure is generally done confidentially (Tuanakotta, 2012). Whistleblowers are usually addressed to the person who first uncovers or reports a criminal or illegal activity in their or others' workplace, to the organization's internal authorities, or to the public, such as the mass media or public monitoring agencies (LPSK, 2011).

In some previous literature, the tendency of individuals to do whistleblowing has been analyzed based on subjective norms, professional commitment, and systemic situational and cultural factors (Djamal et al., 2019; Dungan et al., 2015; Gupta & Chaudhary, 2017). For example, Djamal et al. (2019) argue that encouragement from parties outside the individual, such as people who are well-known and respected, will support and feel proud if the individual does whistleblowing so that it can become a reference or role model for the individual concerned to do the same. The findings of Djamal et al. (2019) are similar to the results of a study by Gupta & Chaudhary (2017) conducted at the organizational level. Gupta & Chaudhary (2017) concluded that support and organizational climate are essential factors in influencing individual intentions to report violations.

Meanwhile, Dungan et al. (2015) introduced the whistleblower's dilemma, which refers to the ethical ambiguity surrounding whistleblowing. Dungan et al. (2015) argued that whistleblowing represents a trade-off between two fundamental moral values: fairness and loyalty. The study conducted by Dungan et al. (2015) shows that loyalty and group cohesiveness represent core values for employees and individuals more broadly; people are unlikely to sacrifice these values. Consequently, efforts to encourage whistleblowing may only be helpful for employees who are inherently low in loyalty.

As individual external factors dominated the previous studies above, we are interested in exploring individual internal factors in analyzing whistleblowing motivation. Specifically, in this study, we intend to reveal informants' behaviour in reporting fraud from the aspect of their birthday (*weton*). Purwanti (2015) says that character is the inner nature of humans that affects all thoughts, behaviour, and character. The character or nature of a person can be predicted by looking at when he was born. One common use of this method of divination can be found in the Javanese birth system called *weton an*.

Ranoewidjojo (2009) argued that *weton* (birthday) has different meanings that can show how the character, behaviour, and fate of a person and others. Wisma (2009)

supported this opinion, which says that the day of birth can affect a person's attitude and behaviour. Therefore, a person's behaviour can be known or predicted by calculating the birthday of a person, known in Javanese *primbon* as "*weton*".

Sriwinarti & Triyuwono (2010) concluded that the prediction of behaviour according to inheritance turned out to have similarities or matches with the daily behaviour of the informants. Consequently, inheritance could be used to determine a person's behaviour. Similarly, Purwanti (2015) concluded that according to *weton*'s forecast, the character reflects a person's behaviour in interpreting earnings management practices.

Based on the above background, the research objective was formulated to determine employee interest in reporting fraudulent acts. Additionally, this study aims to see the interest of employees in reporting fraud based on their *weton* or day of birth. Furthermore, we hope to understand whether the *Weton* reflects the employee's interest in reporting fraudulent acts.

## Research Method

This study uses a qualitative approach. Qualitative research can produce an in-depth description of speech, writing, and observable behaviour. Observations can be made from a particular individual, group, community, or organization in a particular context setting. This observation is studied using a total, comprehensive and holistic point of view (Bogdan & Taylor, 1992). Strauss & Corbin (1997) added that qualitative research could produce findings that statistical procedures or quantitative methods cannot achieve.

The postmodernism paradigm is used to answer the second research objective, namely to see whether the employee's interest in reporting fraudulent acts reflects his character from the point of view of the *weton*. Postmodernism develops paradoxes of interpretation of meaning. The reason behind this paradigm is that, by modern people, there were cultural elements that were set aside, considered small, peripheral, and less supportive of the opposite meaning by postmodernists pursuing and developing that culture. The possibility of trivial things that are not "live" will be of special meaning to postmodernists (Purwanti, 2021).

Postmodernism tends to say that nothing is strong enough to represent reality. Postmodernism also rejects some views of reality that consider the nature of individual mental processes and communication between subjects. According to Triyuwono (2004), postmodernism recognizes two methodological approaches: anti-objective

**Table 1. List of Informants, Their Job Position and *Weton***

No	Informant*	Job Position	Informant's <i>weton</i>
1.	Heru	Director	<i>Rêbo lêgi</i>
2.	Ahmad	Deputy Director	<i>Rêbo pon</i>
3.	Ika	Finance Manager	<i>Kêmis pon</i>
4.	Rosa	Expense Treasurer	<i>Sênin lêgi</i>
5.	Ayu	Revenue Treasurer	<i>Sêtu kliwon</i>
6.	Syaiful	Administration Staff	<i>Akad paing</i>

\*) real name is covered

Source: Processed Data, 2021

interpretation and deconstruction. Interpretation for postmodernism is understood as unlimited interpretation.

Rosenau (1992) stated that postmodernism considers modernism to have failed in several important ways, including "..... modern sciences pay less attention to the mystical and metaphysical dimensions of human existence because they place too much emphasis on the individual's physical attributes". Therefore, this article is categorized as postmodern research since it discussed the *weton* concerning the employee's interest in whistleblowing reports.

Research informants include the board of directors and employees in the ATP work unit. The list of informants and their positions is shown in Table 1.

Information was collected through interview and documentation techniques. Interviews were unstructured and unscheduled, so the informants did not tend to prepare information in advance (they can provide information as it is). The interview technique is an in-depth interview using face-to-face questions and answers between the interviewer and the informant. The questions emphasize interest in reporting fraud, reasons for being interested or not, and environment (family and work). The results of interviews with informants are documented in the form of notes or recording devices.

The method of data collection is also done by the method of documentation. Documents collected are date of birth information to determine *weton* (if *weton* cannot be obtained directly from informants). The meaning of *weton* refers to the Javanese primbon book.

The data collected was analyzed using the data analysis procedure of the Miles and Huberman (Miles et al., 2014) model, which is broadly divided into three stages: (1) data reduction, (2) data presentation, and (3) conclusion drawing or verification. Qualitative data analysis is an ongoing, iterative, and continuous effort. Data reduction, data presentation, and conclusion drawing/verification become a picture of success sequentially as a series of analytical activities that follow one another.

Data reduction or data refinement processes are carried out to reduce or remove unnecessary or irrelevant data that should be collected following the research objectives, including adding data that is felt lacking. Data presentation followed the categories of informant's *weton* according to the interviews dan documentation results. This categorized data presented will be interpreted to describe the employee's interest in reporting fraud. Finally, the employee's interest in the whistleblowing report will be analyzed according to their *weton* meaning or character.

## Result and Discussion

Understanding the Whistleblowing System is one of the factors that can influence employees to report fraudulent actions. When interviewed with informants, three informants know and understand what is meant by the whistleblowing system, while the other three do not know. The University of Brawijaya (UB) has implemented E-complaint to accommodate user complaints, especially in academic services issues. The following is Ahmad's statement regarding the whistleblowing system at Brawijaya University.

"I have heard the term whistleblowing in banking. It refers to reporting fraud or violations committed by employees or superiors. However, I do not know what the procedure is. If I am not mistaken, it has been implemented at the bank because banks are vulnerable to fraud."

The Director (Heru) said that the whistleblowing system has been implemented in UB for a long time and is accessible to all campus staff. The academic community can submit complaints and see the replies or solutions. He explained:

"I think the complaint system has been implemented in UB for a long time, but the name is not a whistleblowing system [smiling]. Its name is E-complain which is used to accommodate customer or user complaints. For example, if there is a problem with the lecture, students can submit it via E-complaint, and later it will be answered through the same system. So it is very transparent where anyone can see and read."

The financial manager understands the existence of E-complaint in UB better because they have used the system. Ika said that not all complaints were immediately or quickly responded. The following is Ika's detailed explanation:

"I am grateful that I understand the E-complaint. I have once used it to report a classroom's dirty room and computer issues. Some were immediately responded to, but some were not responded to for a long time. Indeed, its functions are still very limited, only limited to services, and have not entered into other fields, let alone finance."

Some informants were confused when researchers asked about the whistleblowing system. They do not know and do not understand this system. Even after the researcher explained the existence of E-complaint, no one had ever heard of the term. These informants are the treasurer of receipts, expenditures, and administrative staff. Ayu, the reception treasurer, expressed her opinion:

"What is a whistleblowing system? I have never heard of or understood. I suppose that is because I have only worked at UB for three years. As soon as I got to work, I was immediately placed here, so I did not know what was happening at the head office. I go to the head office only when there is a ceremony or cash synchronization event".

The administrative staff has the same opinion as the receiving treasurer. Syaiful said he had never heard of the terms whistleblowing system and E-complaint. He stated: "Wow, I have never heard of that term, let alone understand it. My job is only to write letters, make meeting minutes and help make SPJ receipts, so I do not know what system it is. What I know is SIMAK BMN because I am the operator. Others, I do not know," he said, holding his forehead as a sign of dizziness thinking about the system.

Contrary to the opinion of the expenditure treasurer. Rosa became aware after the researcher conveyed that there was an E-complaint in UB, which has the same function as the whistleblowing system. Rosa, the expense treasurer, explained:

"I do not know and have never heard of the term whistleblowing system. It turned out to be the same as the E-complain system. Suppose that is what I have heard even though I have never used it. I know the system serves as a forum for receiving student complaints about services at UB. It is just that I have never opened it [laughing]".

The explanation above showed that many UB employees already know E-complaint implementation as a whistleblowing system. However, it also revealed that some employees still do not know about the whistleblowing system and the existence of E-complaint in UB as a forum to accommodate and resolve service complaints by the academic community.



Badan Usaha Akademis (BUA) or Academic Business Entities do not yet have procedures for reporting fraudulent acts, especially finance-related fraud. E-complaint only accommodates complaints from the academic community related to services. However, it is not an obstacle to interest in reporting employees who have committed fraudulent acts. They assume that reporting fraud is an obligation to enforce existing rules. Ahmad, a deputy director, explained:

"Our unit is included in the BUA, and I know there is no procedure regulating how to report fraud. It should not be used as an excuse for not reporting fraud when one exists. Instead, the report can be submitted directly to the head of the relevant unit. Such is the case with our finance staff, who have committed fraud by manipulating liabilities over expenses. I appreciate the courage of the staff to report this to me and the director. The witness was that two students helped the finance department make the *Surat Pertanggungjawaban* (SPJ) or Progress Report, and one party received the payment. This was wrong because we paid the seven-day fee as written on the receipt, which was supposed to be only three or four days. I confirmed with the field staff who received the payment, and they said they only work an average of 4-5 days a week. If things like this happen continuously, it is detrimental to our unit. The money goes into the treasurer's pocket."

The director expressed the opinion that reporting fraud is our obligation as UB employees. Reporting can prevent fraudulent actions from happening again.

"I realize that our unit is relatively new, so there are many new administrative and employee jobs. Of course, employees must learn the rules related to their work, especially financial rules. Financial problems are fundamental, and there is a risk of fraud. Therefore, as the unit leader, I must ensure everything goes according to the rules. I do not want a financial violation, let alone dealing with the authorities, especially the KPK. Oh, I hope it will not happen," said Heru, taking a deep breath.

The director argues that prevention is better than tackling or solving problems. Therefore, if there is a deviation, it must be reported immediately to find a solution.

"Although there is no requirement and procedure to report fraudulent acts, we must participate in enforcing the rules. It certainly does not solve the problem when we know and allow fraudulent actions to occur. By allowing cheating, we do not realize that we indirectly have supported this action to happen continuously and will harm the country, especially UB. Employees must have a professional attitude. If you see a violation, even a co-worker must be reported. I recently transferred employees for committing fraud. (I found that) field employees arbitrarily sell garden production, and the money is not deposited into the Rector's account. Do they think it was his grandfather's garden? [laughing]", Heru explained.

After drinking water, Heru continued his story by providing another case example.

"As a leader, I have to be firm so that employees obey the rules. I welcome anyone who knows there has been a fraud must report directly to the leadership. I do this to prevent fraud from happening again in the future. For example, a staff member reported last month that the treasurer made a receipt with a value greater than the money spent. I asked the field staff and proved that the payment was not the same as the one on the receipt. It is a violation and must be corrected

so that it will not happen again. I called the treasurer and asked him to explain exactly how it was. The treasurer said that a particular SPJ amount was large to cover expenses that did not have SPJ. My finance manager asked me to check the cash book, and he said it was wrong. He said that not all the money from the SPJ goes into the cash book. Even though I do not understand finance well, it is undoubtedly not true," said Heru with a slightly angry face.

The director strongly supports the act of reporting fraud. According to him, this reporting action will prevent or reduce fraud in the future. This is similar to Berger & Lee (2019) study, which stated that the whistleblowing system could reduce fraud by 7% and audit fees by 5%. Hence a rigid internal control to detect fraud will more likely reduce audit risk.

The expense treasurer and administrative staff share the same concern with the director and deputy director in reporting fraudulent acts. Despite the staff unfamiliarity with the whistleblowing system in his work, Syaiful strictly believe that fraud is an offence. It makes sense as Syaiful's daily task is to make accountability report. The fraud case that he came across made him realise the value of honesty in making reports. Syaiful, the administrative staff, told his story:

"I am very interested in reporting fraudulent acts. I have even done one. At first, I did not know how to make a report, so I immediately went to my superintendent with two friends as witnesses. There are two cases that I have reported to the unit head and the head of the BUA. Thank God the case is solved by moving them (who committed fraud). The case was that the expense treasurer made a fictitious receipt different from the payment description. It is unacceptable that employees take off work for four days while on the receipt, it is written seven days. Behaviour like this has actually been going on for a long time. Since I did not know where to submit a report, the case continued to happen. Buy 300 thousand feed written 500 thousand. That lie has been around for years. That violates the existing rules. There is another case of a plantation employee who sells garden produce to outside parties, and the money is not deposited to the official bank account. The rules require that all receipts be deposited into the Rector's account and cannot be used directly. There is a rule, and it has been conveyed many times in meetings by the finance director. I feel sorry for reporting, but I am morally responsible for the fraud they committed. His behaviour is outrageous, and I have warned him too. He, in fact, was angry with me and said: "Do not bother to intervene. Just keep silent. You are a new kid and do not know anything". In the end, he was mutated to another place. Our leadership is firm in acting based on sufficient evidence."

Similarly, Rosa, the expense treasurer, agreed that fraud is detrimental to the organization. Therefore, employees who have committed fraud must be reported to the leadership. The following is Rosa's detailed explanation:

"I am interested in reporting if a friend or employee commits fraud. I just have not found it so far. Acts of fraud will harm the organization, especially UB. If UB has a rule regarding this, I will support it".

The explanation above is the reason why employees are interested in reporting fraud. They feel this is an obligation, a moral responsibility, and they know that the perpetrator's actions violate the rules and harm the organization. Hence drives them to commit fraudulent whistleblowers.

Reporting fraudulent acts committed by others requires courage and confidence that what will be done and known is true. Whistleblowers sometimes feel reluctant, have the heart and feel sorry for the fraud perpetrators. Purwanti (2022) states that reluctance and *tepo seliro* (Javanese language) or the state of tolerance can hinder asking someone to report fraud. The reason is that the whistleblowers think about what will happen if their report is followed up, resulting in the perpetrator being sanctioned. As a result of reports and witnesses to the perpetrators, employees are not interested in reporting. Ayu, the revenue treasurer, expressed.

"I would feel like I do not have the heart to report if a friend or superior commits an act of fraud. I just imagined myself in that position. How sad and shameful that he may lose his job because he was fired. Not to mention if you have to compensate for the losses that occur," said Ayu, in a low tone and a sad face.

Ika, the Finance Manager, conveyed a similar opinion. She was not interested in reporting to a friend because she felt sorry for her. Perpetrators of fraud have families to support. In addition, they are also afraid to report because they are afraid that there will be revenge from the perpetrators. This is because the whistleblowing system at BUA is still not anonymous, so there is no guarantee about the safety of the whistleblowers. She explained:

"All I can think of is pity, even though I know it is wrong. Well, I cannot stand to see and imagine how embarrassed they are. Not to mention dealing with BUA leaders, university leaders and even the police. They will be preoccupied with solving cases of problems that befell them. How about their family? They will worry that their sustainability will not be guaranteed in the future if the perpetrator is the backbone of the family."

Before she finished her explanation, Ika asked permission to drink the water on her desk. There was a sad look on his face. Then, after taking a deep breath, Ika continued:

"Besides that, I am also scared. It takes courage to report other people who commit fraud, and I am not brave enough to even dare. In this BUA, there is no system for reporting fraudulent acts, let alone financial fraud. There is an E-complaint at the university level; even then, it is just a service issue. If you want to report via E-complaint, the whistleblower must fill in the name and work unit. Hey, I am already horrified by the impact. If that person finds out, we report it; he will be angry and resentful. It was horrifying", she said as she covered his mouth with both hands.

Ayu added to Ika's explanation, who was afraid to report fraudulent acts. Reporting must have sufficient evidence so that it is not considered slander. The following is the description of Ayu, the reception treasurer.

"As you explained earlier, the use of this system is certainly not arbitrary. Employees, before reporting, must have clear and sufficient evidence, so they cannot just report without evidence. If there is no evidence, we might be sued by them again because they are considered slanderous. I would rather stay silent than deal with the law. Moreover, the perpetrator is a good friend, and I cannot bear it. I still remember my mother's message that a good friend must be able to keep their mouth shut. So if we know a friend made a mistake, it is best to keep quiet. I know that there has been fraud committed by the expense treasurer, conducting SPJ with a value that exceeds the amount of payment. After I asked

him, he explained that is to cover expenses that could not be paid for. I do not think it is a problem. It just happens. If not, then the treasurer is overdrawn ".

The opinion above concluded that employees are not interested in reporting fraud because they feel sorry, sympathy, or even fear. Even though employees know that other people have committed fraud, they hesitate to report it because there is no guarantee for them. After all, the system in UB requires the person who submits a report to fill in their name and work unit.

A good whistleblowing system must keep the whistleblowers' identity confidential and protect it. Confidentiality is crucial in order to encourage employees' interest in reporting. The whistleblowers feel safe, are not afraid and do not worry about their identity being known by the perpetrator. In their research, [Wardani & Sulhani \(2017\)](#) concluded that if a company or organization allows anonymous fraud whistleblowers, it will support implementing a whistleblowing system. Employees will feel comfortable and safe if the report does not mention names. The whistleblower hopes the authorities will follow up on the reported violations. Employees should have multiple channels for reporting fraud. These channels can be via telephone, e-mail, online, and facsimile. It will ensure that all employees, from management to staff, can anonymously report fraud through these channels.

[Semendawai et al. \(2011\)](#) found that less than 50% of all companies studied had a whistleblower or complaint procedure to report suspected irregularities or fraud. As many as 60% of these companies, it turns out that whistleblowers do not use this procedure. The reason is that most companies do not have a protection mechanism for those who wish to report suspicious behaviour or deviate from the code of ethics.

Based on the results of interviews, three informants (Ahmad, Syaiful and Ika) have opinions that follow their *weton* meaning. Ahmad, the deputy director, was born *Rêbo pon*, which is characterized as solid thought, hard-working, firm intention (male), and thrifty but stiff in mind (female). Ahmad considers that reporting fraud is an obligation and must be done so that activities run according to the rules. Then, Syaiful (administrative staff) was born in the *Akad paing*. The meaning of this *weton* is brave, sharp-minded, alert, but somewhat arrogant, as if he has mastered the whole universe. Syaiful's brave character is shown through his courage to report fraud to his leader. The reason for reporting is that he believes that cheating violates the rules; hence it is a moral responsibility to uphold the truth according to the applicable rules. Meanwhile, Ika (financial manager) uses *weton Kêmis pon*, which means calm in mind, quiet, tremendous skills but not to be shown up, and good at frugality. The fact that Ika is not interested in reporting fraud indicates her calm and quiet character.

**Table 2. Summary of Behavioural Analysis According to *Weton* Characteristics**

Group	<i>Weston</i>	Interest in whistleblowing	Reason for behavioural aspects
1	<i>Rebo Pon, Akad Pahing, Sênin lêgi, Rêbo lêgi</i>	Yes	<i>Moral obligation and responsibility</i>
2	<i>Kêmis pon, Sêtu kliwon</i>	No	<i>Uncomfortable, feeling sorry, afraid</i>

Source: Processed Data, 2021

On the other hand, the other three informants were not interested in reporting, which contradicted the character of the meaning of the *weton*. They are Heru (director), Rosa (expenditure treasurer) and Ayu (receipt treasurer). Heru was born on *Rêbo lêgi* with the *weton* character as simple and straightforward, willing to ask and happy to be asked, and has good thinking skills (female). Based on his *weton* meaning, Heru should not be interested in reporting fraud. However, Heru is a director who is required to set a good example and must enforce the applicable rules. Heru sees the obligation to report because fraud violates the rules and is detrimental to the country. A work environment that forces Heru to enforce the rules by reporting fraud. He explained:

"Family relationships strongly dominated the work environment in our unit. Some employees are related to relatives, children, nephews, sisters and others. Even though we have such an environment, we must still be professional. We must continue to carry out activities following applicable regulations. If we see a violation, we still have to report it because we work bound by the rules and do not cause harm to the country."

The work environment shapes Heru's character and raises interest in reporting fraud. This supports Purwanti (2015) study, which argued that the work environment could shape a person's character and affect interest.

Next, Rosa (expenditure treasurer) has *weton Sênin lêgi*. According to her *weton* meaning, the character is calm, does not talk much, and is good in every action. Despite her character of calm and does not talk, Rosa has an interest in reporting fraud. She considers fraud to be detrimental to the organization. The courage to report came from her family's support that one must convey and honestly tell what she knows is going on. Similarly, Purwanti (2015) stated that a person's character could be formed and influenced by the family environment. In addition, this interest could be driven by fraudulent acts that have been carried out. To cover up her mistake, Rosa answered with an interest which might not be following her conscience.

Finally, Ayu (receipt treasurer), who was born in *Sêtu kliwon* has the following characteristics: stupid but claims to be intelligent, forgetful but honest, lazy and does not want to work). With all those flawed characters, yet Ayu is not interested in reporting fraud. The reason is that she cannot bear to see the impact of their report, which might make it difficult for the perpetrators.

Table 2 summarizes the behavioural analysis of employees' interest in reporting fraudulent acts according to their *weton* characteristics. As shown below, this study found that the two groups of *weton* characters had a different interests in whistleblowing or reporting fraud.

## Conclusion

This study seeks to reveal the interest of employees in reporting fraud. In addition, it also analyzes the employee's interest in reporting based on the character according to the meaning of *weton*. The research was conducted at the Agro Technopark (ATP), one of BUA units. The study used a qualitative approach to explore employees' interest in participating in whistleblowing systems. The informants are the leaders and staff of the ATP unit, including the director, deputy director, financial manager, treasurer and unit administration staff. The data collection method used open and unstructured

interviews. In addition, it also uses the documentation method to obtain information about *weton* from informants.

This study found that four informants were interested in reporting fraud, while two others were not. Whistleblowers with *weton Rebo Pon, Akad Pahing, Sênin lêgi* and *Rêbo lêgi* consider reporting fraud a moral obligation and responsibility. The obligation to report fraud is carried out to enforce the rules so as not to harm the state's finances, especially UB. On the other hand, the whistleblowers with *weton* of *Kêmis pon* and *Sêtu kliwon* feel uncomfortable, sorry and afraid to report. They feel that reporting will result in the perpetrator being fired and losing his job—moreover, they consider the perpetrators are the backbone of the family.

Of the six informants, three informants' character, according to their *weton* reflects an interest in reporting fraud, and three other informants do not. The work environment and family shape a person's character, influencing their interest or not to report. The work environment forces the leader to encourage employees to comply with the rules firmly and must be able to set an excellent example for subordinates. In addition, the family environment can also shape a person's character to refuse to report fraud.

Researchers realize some limitations in this study. First, the findings of this study were limited to a small number of participants in a single business entity. Second, the imperfection inherent in the interview process. Third, informants may need more comfort in answering research questions because the topic raised is an issue that is quite sensitive to constraints, resulting in constraints on the answers given. The following future research can conduct studies at different sites with interview question designs that can avoid inconvenience for informants. In addition, it is interesting to the extent the analysis by looking at how *weton*, together with other factors such as subjective norms, and organizational culture, can determine whether or not employees are interested in reporting fraud.

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