

Conference Paper

Professional Commitment and Machiavellian Personality on Whistleblowing Intentions

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ABSTRACT

This study was conducted to find out how the response of an individual when there is fraud in their environment. The research method used is a literature review; a search will be carried out regarding what responses are carried out when fraud occurs and if there is any intention to disclose the fraud (whistleblowing intentions). Then, find out what factors influence Whistleblowing Intentions. Using the Google Scholars search engine, the keywords used are "professional commitment on fraud", "whistleblowing intention", and "machiavellian". Based on these keywords, this study will be reviewed about five articles. The research results show that an individual aware of fraud will not quickly or voluntarily disclose the fraud. Several factors influence individuals to voluntarily disclose fraud, one of which is the existence of a high professional commitment to their work. In addition, other factors exist in humans, known as Machiavellian traits. Individuals who have Machiavellian traits will instinctively prioritize their interests so that if the disclosure of fraud provides benefits for them, they will not hesitate to disclose it and vice versa. In further research, it may be possible to find out what other factors can influence a person not to hesitate to disclose fraud (whistleblowing) in the surrounding environment.

Keywords: Machiavellian personality professional commitment, whistleblowing intentions

Introduction

Fraud is one of the biggest problems in the world. Organizations will face various challenges to achieve their objective including fraud. Fraud becomes a global challenge that harms organizations' reputations. According to the survey of ACFE Indonesia (2020), corruption became the most conducting fraud in Indonesia. ACFE breaks down fraud into three fields, such as corruption, asset misappropriation, and financial statement fraud (Shonhadji & Maulidi, 2021). Many organizations find it difficult to detect fraud. Even though organizations have implemented fraud regulation, the lack common of understanding of corruption makes it difficult to be combated (Bierstaker, 2009).

Whistleblowing is defined as an employee disclosing information that is thought to contain a breach of law, regulation, practical guidelines, or professional pronouncements, or that is connected to procedural mistake, corruption, abuse of authority, or workplace safety (Yahya & Damayanti, 2021). Whistleblowing can be applied to help the disclosure of fraud. Whistleblowing is likely motivated by ethical decision-making prompted by employees' sensitivity to ethical issues and problems (Valentine & Godkin, 2019). As the development of employee awareness about ethical concerns, it will lead to a sense of moral duty.

Professional commitment is related to an individual who understands what to do, what is the plan, and make a decision (Badrulhuda et al., 2021). Professional commitment related to personal

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interest. Professional commitment is vital for workers which determines their lifelong learning and their future profession (Ilyas, 2022). A professional commitment can lead individual to aware of intentional or unintentional fraud. If an individual does not like the job, it can lead to fraud because of job dissatisfaction. Then, loving the profession is an important factor to determine professional commitment (Can, 2021).

Machiavellian personality is a manipulative, ruthless, conniving, and dishonest behavior that could have a significantly different impact on employees than ethical leadership (Stradovnik & Stare, 2018). Machiavellian character has a central role in the decision as a whistleblower (Dammak et al., 2022). Someone who tends machiavellian will break the regulation if facing moral problems.

Based on the explanations above, it is critical to read the article regarding whistleblower intentions because many variables are not clearly stated. Internal and external organizations can be whistleblowers. Then, it is critical to recognize the professional commitment and Machiavellian personality as factors influencing whistleblowing intentions.

Material and Methods

A literature review is used in this study. The terms utilized in the Google Scholars search engine include "professional commitment to fraud", "whistleblowing intention", and "machiavellian". This research will examine five papers based on these keywords.

Results and Discussion

If a study is conducted to investigate the occurrence of fraud, the research will generally focus on professional commitment and whether or not the parties who are aware of the fraud disclose the existing fraud (whistleblowing intention). Professional commitment is a measure of an individual's dedication to the career that he or she owns. (Syafudin et al., 2020). If an individual has a professional commitment, then according to research conducted by (Syafudin et al., 2020) that the higher the professional commitment they have, the more they will be in line with their intention to disclose existing fraud (whistleblowing intention).

One of the decision-making behaviors that affects ethics and morality is the whistleblowing purpose (Valentine & Godkin, 2019). As a result, in addition to professional devotion, machiavellian nature is also engaged. Individuals who have a high Machiavellian trait are more likely to make decisions based on the benefits they will receive. This is because a Machiavellian individual believes that personal interest is a natural rule for a human being (Yahya & Damayanti, 2021). So, the greater the profit to be obtained, the more likely it is that the individual who knows of the fraud will disclose the fraud. (Syafudin et al., 2020; Yahya & Damayanti, 2021).

Machiavellian nature does not mean that it always has a positive relationship with whistleblowing intention. Machiavellian traits are classified as high Machiavellian and low Machiavellian. Humans or individuals who have low Machiavellian traits have the characteristics of being more honest, more caring, and more open to other people's problems, making them more likely to do whistleblowing (Yahya & Damayanti, 2021). When an individual has a high Machiavellian nature, of course, he will act the opposite, namely low concern so that when he finds out about fraud, the desire to take whistleblowing is also lower (Yahya & Damayanti, 2021).

The five articles that were analyzed and used as material for review in this study are summarized in Table 1.

Other research conducted by Indra and Kusumastuti, (2022) stated that there is a connection between the machiavellian nature of the intent to do whistle-blowing. Individuals with Machiavellian tendencies will expose fraud. However, the disclosure of fraud is done not for the common good or the company's interests, but for their own. Another aspect that causes those who are aware of fraud do not hesitate to reveal their fraud is the individual's professional devotion (Indra & Kusumastuti, 2022). Fraud will certainly not hesitate to disclose the fraud (Putri & Suhartini, 2022).

Table 1. Articles review summary

No	Researcher	Title	Conclusion
1	(Valentine & Godkin, 2019)	Moral intensity, ethical decision-making, and whistleblowing intention	Stronger views of the gravity of the repercussions were associated with greater whistleblowing intentions, according to the findings. These findings have consequences for moral leadership management and organizational ethics/culture. Employees' incentive to disclose ethical problems can be entrenched in their feeling of "moral agency" and "voice," as well as in circumstances where ethical leadership and culture complement one another. Employees should be better protected from retribution and encouraged to engage in ethical decision-making and reporting when misconduct occurs.
2	(Syafurudin et al., 2020)	The Influence of Machiavellian Nature, Personal Cost, and Professional Commitment on Intention to Whistleblowing on Finance and Budgeting Managers of Regional Offices of the Ministry of Law and Human Rights in the Sumatra Region	This study aims to determine the effect of machivellian nature, personal cost, and professional commitment on the intention to do whistleblowing. The population in this study are financial and budget managers who work in the Regional Office of the Ministry of Law and Human Rights in the Sumatra Region. The results showed that Machiavellian nature had a positive effect on the intention to whistle-blowing, Personal cost had a positive effect on the intention to whistle-blowing, and Professional Commitment had a positive effect on the intention to whistle-blowing.
3	(Yahya & Damayanti, 2021)	Factors Affecting Whistleblowing Intention with Retaliation as a Moderating Variable	Variables that are unrelated Whistleblowing intention is affected by Machiavellian character, professional dedication is affected by whistleblowing intention, and the gravity of the violation is affected by whistleblowing intention. The effect of machiavellian character on whistleblowing purposes cannot be mitigated by retaliation. The influence of professional commitment on whistleblower intention cannot be mitigated by retaliation. The influence of the gravity of the violation on whistleblowing intention might be mitigated by retaliation. Ethics training and complete socialization on the effect and forms of fraud, the rewards of whistleblowing, and correct whistleblowing procedures can be used to enhance whistleblowing intention. Furthermore, increasing organizational commitment can increase whistleblowing intention, for example, by providing adequate compensation, reward, and punishment, as well as creating a

To be continued...

No	Researcher	Title	Conclusion
			conducive work environment, which is then expected to form an anti-corruption organizational culture.
4	(Indra & Kusumastuti, 2022)	Effect of Machiavellian Traits and Professional Commitment on Whistle-blowing Intentions	This study aims to determine the effect of Machiavellian traits and professional commitment on the intention to whistle-blowing. Respondents in this study 140 respondents who work as ASN and PTT in the Department of Youth and Sports Jambi Province. Based on the data that has been collected, a total of 118 questionnaires were returned. The results showed that Machiavellian nature had an effect on the intention to do whistleblowing (X1) or the first hypothesis was accepted. The results of this test illustrate that the higher the machiavellian nature possessed by the individual, the higher the individual's intention to do whistleblowing. Professional commitment has an effect on the intention to do whistleblowing (X2) or the second hypothesis is accepted. The results of this test illustrate that the higher the level of professional commitment possessed by an individual, the higher the individual's intention to do whistleblowing.
5	(Putri & Suhartini, 2022)	Retaliation as a Moderating Variable Between Professional Commitment and Machiavellian Nature of Whistleblowing Intention	Based on the results of the analysis and discussion, it can be concluded that the accounting students of UPN "Veteran" Jawa Timur have professional commitment and high machiavellian nature so that they can implement whistleblowing, and are supported by retaliation that can strengthen professional commitment and machiavellian nature. This research implies that the whistleblowing system can be optimized by conducting a seminar or socialization to better understand. The limitation of this study is the 37.9% R-Square results indicate that they have not been able to photograph the phenomenon as a whole.

Source: Research Data (2022)

Conclusion

Cheating is widespread and frequently impossible to avoid. One strategy to reduce the occurrence of fraud is to disclose fraud when it is known to occur in the surrounding environment. An individual who is aware of fraud will not readily or willingly expose the deception. Various variables drive people to voluntarily reveal fraud, one of which is a strong professional dedication to the work they do. Furthermore, there are other factors in humans known as Machiavellian traits. Individuals with Machiavellian traits will instinctively prioritize their interests, so if revealing fraud benefits them, they will not hesitate to do so. Further research may be able to determine what other factors influence a person's willingness to report fraud (whistleblowing) in the workplace.

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