



PROACTIVE PERSONALITY, WHISTLE BLOWING SYSTEM (WBS), AND BUMN EMPLOYEE INTENTIONS IN REPORTING VIOLATIONS

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ABSTRAK

Penelitian ini bertujuan untuk mendorong keadilan bersuara pegawai BUMN. Penelitian ini menguji pengaruh kepribadian proaktif dan Whistle Blowing System (WBS) terhadap niat pegawai BUMN untuk melakukan whistleblowing. Pendekatan kuantitatif dengan metode survei menggunakan kuesioner dipilih untuk mengumpulkan data. Responden dalam penelitian ini adalah pegawai BUMN di Provinsi DIY. Teknik analisis data adalah regresi berganda. Regresi berganda digunakan untuk menguji pengaruh variabel independen (kepribadian proaktif dan WBS) terhadap variabel dependen (niat whistle blowing). Hasil penelitian ini menunjukkan bahwa kepribadian proaktif dan WBS berpengaruh positif dan signifikan terhadap niat whistle blowing.

Kata kunci: kepribadian proaktif, whistle blowing system, niat pegawai BUMN

ABSTRACT

This study aims to encourage the justice of voice BUMN's employees. This research examines the effect of proactive personality and Whistle Blowing System (WBS) towards the BUMN's employees intention to do whistleblowing. The quantitative approach with survey method using a questionnaire is chosen to gather the data. The respondents in this study are BUMN's employees in DIY Province. The technique to analyze data is multiple regression. The multiple regression is used to examine the effect of independent variables (proactive personality and WBS) towards the dependent variable (whistle blowing intention). The result of this study indicates that the proactive personality and WBS have a positive and significant effect on whistle blowing intention.

Keywords: proactive personality, whistle blowing system, whistle blowing intention.



INTRODUCTION

In recent years, the public has been surprised by the many cases of fraud that have occurred in various state-owned companies in Indonesia. State-Owned Enterprises (BUMN) should be an example and provide a good role model for the community and other companies in Indonesia, but in reality, these state-owned companies have cost the state finances trillions of rupiah. Various cases of fraud that occurred, among others, at PT Garuda Indonesia Tbk. (GIAA), PT Asuransi Jiwasraya, PT Krakatau Steel Tbk., PT Pertamina, etc. Areas of corruption that often occur within SOEs are the sale of assets at a price lower than the actual price or the engineering of investment activities that cause the state's rights to be reduced. Meanwhile in the mining sector, the type of corruption that generally occurs is the bribery of authorized officials. The bribery resulted in the issuance of mining permits that were not in accordance with applicable regulations, resulting in lower state revenues than they should have been. In the public service sector, a lot of corruption is related to bribery and extortion (Kurniawan, 2015: 18-19).

Since the beginning of the 2020 pandemic, PT Garuda Indonesia Tbk (GIAA) finances have slumped due to a 67.79 percent decline in revenue due to the drastically reduced number of passengers compared to the same period in the previous year. In addition, PT GIAA, as the largest airline in Indonesia, must bear a large operating burden. Britain's *Serious Fraud Office* (SFO) with the assistance of the KPK suspected that there was a bribery practice for the purchase of planes by PT GIAA to the Canadian company Bombardier. The President Director of Garuda is considered to have received bribes worth Rp. 49.3 billion and money laundering to the value of Rp. 87.464 billion. The total loss suffered by the state amounted to Rp. 15 trillion. (KOMPAS.Com., 7 November 2020).

Meanwhile, PT Jiwasraya Tbk took *window dressing* on the financial statements. The government-owned insurance company is proven to have beautified its financial statements through investment engineering which caused state losses of Rp. 16.81 trillion. The state losses consist of losses due to mutual fund investments of Rp. 12.16 trillion and losses due to investment of shares of Rp. 4.65 trillion. Even the confiscated assets from PT Jiwasraya Tbk. This exceeds the state loss, which is Rp. 18.4 trillion. (KOMPAS.Com., July 2, 2020).

The issue of bribery of high-ranking company officials by big businessmen also occurred at PT Krakatau Steel. The bribe given to the former Director of Production and Technology of PT Krakatau Steel was intended to get the official concerned to approve the

procurement and installation of two *Spare Bucket Wheel Stacker* and *Harbos Stockyard* worth Rp13 billion (CNN Indonesia, 14 August 2019). The fraud case at PT Pertamina is no less horrendous. The corruption issue involved former directors who were proven to have ignored investment procedures in the participating funds of Australia's *Basker Manta Gummy* (BMG) block, which caused huge state losses (Liputan 6, 10 March 2020).

The cases of fraud that have occurred, in addition to causing losses, large country, also encourages the government and society to think and act on how to deal with it. Especially the encouragement to dare to reveal what is really going on in the internal environment of the organization. Based on a survey from *the Institute of Business Ethics* in 2007 it was found that one in four employees who are aware of fraud, less than half are brave enough to act to report it. More than 50% of the employees chose to remain silent and do nothing. The employees were silent and did nothing because they were afraid and felt threatened. If he reports fraud that he knows, he is likely to get retaliation that will endanger himself and his family, or his colleagues, even the worst possibility is termination of employment and expulsion from the company.

This research was made using the *Universal Apostolic Preferences* (UAP) scheme. The Universal Apostolic Preference is the fruit of the discretion exercised by all Jesuits and associates over the course of two years. The new choices resulting from the results of the discretion are confirmation from Pope Francis in a special face-to-face with General Arturo Sosa. This preference that opens insight, becomes a point of reference, and awakens the imagination of the entire union is expected to unite all Jesuits and their partners in mission (uap.jesuits.id). As the only Jesuit university (university) in Indonesia, Sanata Dharma University responds to this mission through tangible works in the Tri Dharma of Higher Education, one of which is research works.

Associated with the theme of *Universal Apostolic Preferences* (UAP), which explores four main areas, namely showing the way to God, walking with the isolated, exploring with young people, and caring for the earth as a common home, this research focuses more on choices. the second is to walk with the excluded. Walking with the excluded means not only walking with the poor and destitute who have been exiled from the world, but also walking with those whose dignity is persecuted, threatened, and need justice to speak up and act.

This study underscores the efforts to overcome the injustice and fear of BUMN employees to report violations they know, even though they must face the worst possibility that can happen to themselves and their careers. Two things that are the focus of this research in



order to encourage BUMN employees to dare to act to report violations they know are the proactive personality of the employees and the existence of a *whistle blowing system*.

One of the factors from within the individual that is important and influences the intention to report violations is the proactive personality. Individuals with a proactive personality will be motivated to prevent violations in the organization and tend to have an interest in changing and improving conditions in the organization, including if they know of violations, whether committed by colleagues or superiors.

In addition to individual internal factors, external factors from individuals that are important to discuss regarding violation reporting is the violation reporting system. The government as the manager of state-owned companies has made various efforts to prevent or reduce fraud that occurs in state-owned companies. Efforts made by the Government include issuing regulations that state-owned companies in Indonesia must provide adequate *whistleblowing system* facilities so that employees who know of violations or various forms of fraud committed by superiors or co-workers can report it. This is supported by the issuance of the Violation Reporting System (SPP) guidelines by the National Committee on *Governance Policy* (KNKG) in 2008.

Based on the two reasons above, the researcher wants to conduct a study to investigate whether an individual's proactive personality and the presence of WBS will increase the intention of BUMN employees in reporting violations. This study was conducted on employees of several state-owned companies in DIY. This research is expected to be useful for several parties, namely for the Government, especially BUMN managers, this research is expected to support government programs in anticipating violations in the BUMN internal environment. For academics, this research is expected to be able to expand the scope of research related to employee intentions in reporting violations, especially those influenced by the individual's proactive personality and the *Whistle Blowing System* (WBS). For the Society of Jesus and colleagues, this research is expected to be one of the choices of areas to be explored, namely walking with the excluded, especially those who feel afraid and threatened to report violations they know within the organization to obtain procedural justice.

LITERATURE REVIEW

A study that connects proactive personality and *whistle-blowing* accountants has been conducted in Iran by Namazi and Ebrahimi (2017). The results of the study found that proactive personality has a positive and significant effect on the intention to do *whistleblowing*. Miceli et

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al (2012) also conducted research on predicting employee reactions to organizational violations by linking demoralizing, fairness, proactive personality and *whistle-blowing variables*. The findings of Miceli et al. (2012: 944) shows that there is a relationship between proactive personality and *whistleblowing*. These findings support the proposition of proactive personality theorists (Crant, 1995).

Another study related to the effect of proactive behavior and the existence of a violation reporting system on the intention to do *whistle blowing* was also conducted by Yuliana (2019). The research was conducted on employees at PT Standing Matahari Logistik. The results of this study indicate that proactive behavior and the existence of a violation reporting system affect the intention to do *whistle blowing*.

The difference between this research and previous research lies in the scope of the research, which is not carried out in private companies, but in state-owned companies which are obliged to facilitate organizational members to report violations through the WBS. This research will also be conducted in several state-owned companies in DIY. So it's not limited to just one company. If Yuliana's research (2019) is about the proactive behavior of employees, this study examines the proactive personality of employees.

Theory Framework

Expectancy theory predicts that *whistleblowers* or whistleblowers have the potential to report an action if they feel that the action or report will produce what they want (Vroom 1964) in the study of Taylor and Curtis (2013). In the context of this study, individuals with a proactive personality will act to prevent violations in the hope that they will obtain positive changes in the organization, namely reducing the number of losses that will be suffered by the organization compared to if they just stay silent and do nothing.

Another theory that underlies this research is the theory of justice, especially procedural justice. In the context of this study, employees' perceptions of procedural fairness are positively related and will increase reporting of violations. Organizations with high procedural fairness will encourage employees to dare to report violations they know. Those who are treated fairly procedurally will feel comfortable and get protection from the organization against various threats of retaliation that may be faced if they report violations committed by other parties in the organization.

Consistent with the Structural Model, empirical theory and research, generally indicate that organizational justice promotes prosocial behavior, and in particular channel justice promotes accountants' *whistle-blowing intentions*. Procedural fairness is reflected in fair



processes, such as consistency, being free from bias, confident in the accuracy of information, and running well (Seifert et al., 2010). *The whistle-blowing* channel can be perceived as more procedural if the investigation is carried out carefully and in a timely manner, focusing on facts rather than favoritism, and protecting the rights of all parties (Miceli, et al. 2012).

Employee Intention in Reporting Violations

Intentions or often referred to as behavioral intentions are impulses from within the individual that arise before an action is taken. Individuals who have the intention to report violations will tend to take action to report violations. Intention to report a violation is influenced by many factors. The internal and inherent factor in the individual that will be discussed in this study is the proactive personality. Meanwhile, factors outside the individual that are considered very significant in influencing individual intentions to report violations are the existence of procedural justice within the organization which is manifested by the existence of a whistleblowing system or *Whistle Blowing System* (WBS).

Proactive Personality

Individuals with a proactive personality according to Bateman and Crant (1993: 439) are relatively not limited to the strength of the situation and the impact of environmental changes. Individuals with a proactive personality can recognize opportunities and act on them, show initiative, take action, and persevere until meaningful change occurs. On the other hand, individuals who are not proactive are unable to recognize opportunities to change a situation. Individuals who are less proactive tend to be passive and reactive. They prefer to adapt to the situation rather than change it.

There have been many studies on proactive personality. Among other things, the relationship between proactive personality and individual performance (Crant, 1995), with leadership (Bateman and Crant, 1993; Crant and Bateman, 2000); organizational innovation (Parker, 1998), *whistleblowing* (Namizi and Ebrahimi, 2017; Miceli et al., 2017).

Whistle Blowing System (WBS)

The *Whistle Blowing System* or abbreviated as **WBS** is a form of internal control designed by the organization to prevent fraud. The findings of a survey from *the Institute of Business Ethics* in 2007 stated that one in four employees who are aware of fraud, less than 50% are brave enough to act to report it. More than half of the employees chose to remain silent and do nothing. The facts on the ground have prompted the National Committee for *Governance Policy* (KNKG) to publish guidelines Sistem _ Reporting Violations (SPP) in 2008. KNKG designed the SPP so that employees can participate in reporting violations they know.



Violation Reporting System (SPP) or which is often called the *Whistle Blowing System* (WBS) is a reporting system provided by the organization to facilitate employees in reporting violations committed, be it by colleagues or superiors with confidentiality guaranteed by those who handle them. Broadly speaking, WBS is divided into two based on the party being reported, namely internal WBS, reporting to parties within the organization and external WBS, reporting to parties outside the organization.

An effective and transparent WBS can encourage employees to participate in reporting violations to the authorities in charge of handling them. An effective WBS will also provide protection to the whistleblower against acts of retaliation and provide follow-up information after the whistleblower reports the violation. The facilities provided in the WBS can be in the form of reporting channels in the form of telephone, email, *hotline*, or an independent ombudsman.

The effectiveness of the implementation of WBS according to the KNKG (2008) depends on: the condition of the employee who knows the violation has the intention to report it; the company's attitude towards the retaliation that may be experienced by the whistleblower; the possibility of providing access to reporting violations to external parties, if not followed up by management.

The benefits obtained from the implementation of WBS include (KNKG, 2008): availability of ways of delivering information to parties who can handle it; reluctance to commit violations because there is an effective WBS; the availability of an early detection mechanism within the company; there is an opportunity to deal with the problem of violations internally before it spreads to the public; reduce the risk due to violations within the organization; reduce costs to address potential violations; enhance the company's reputation.

Acts categorized as violations according to KNKG (2008) are corruption, fraud, dishonesty, unlawful acts (including theft, use of violence against employees and leaders, extortion, drug use, harassment, other criminal acts); violation of tax provisions or other laws and regulations (environment, *mark-up*, *under invoice*, employment, etc.); violation of the company's ethical guidelines or violation of the norms of decency in general; actions that endanger occupational safety and health, or endanger the security of the company; actions that may cause financial or non-financial losses to the company or harm the interests of the company; violation of the company's standard operating procedures (SOP), particularly related to the procurement of goods and services, provision of benefits and remuneration. In addition,

the company can add or reduce the list of actions that can be reported to make it easier for company employees to detect actions that can be reported.

A good WBS will provide facilities and protection in the form of (KNKG, 2008): Reporting channel facilities (phone, letter, email) or an independent, free and confidential ombudsman; Protection of the confidentiality of the reporter's identity. This protection is provided if the reporter provides identity and information that can be used to contact the reporter. Although it is allowed, anonymous reporting, i.e., without identity, is not recommended. Anonymous reporting makes it difficult for communication to follow up on reporting. Protection against retaliation from the reported party or the company. Protection from pressure, postponement of promotion, dismissal, lawsuits, property, to physical actions. This protection is not only for the complainant but can also be extended to the family members of the complainant; Information on follow-up implementation, in the form of when, and how and to which institution the follow-up is submitted. This information is conveyed confidentially to the whistleblower who is fully identified.

The above protection is not provided to a reporter who is proven to have made a false report and/or slander. Whistleblowers who make false and/or slanderous reports may be subject to sanctions in accordance with the applicable laws and regulations.

Proactive Personality and Employee Intention in Reporting Violations

Existence of a relationship between proactive personality and *whistle-blowing intentions* has been proven in the studies of Namizi and Ebrahim (2017) and Miceli et al. (2012). Both studies show that the relationship between proactive personality and *whistleblowing* is positive and significant. This means that the higher the proactive personality value, the greater the employee's intention to report violations.

Whistle Blowing System (WBS) and Employee Intentions in Reporting Violations

In the world of practice, it is often found that employees who know about a violation have chosen to remain silent and do not dare to report it because of the high risk that the whistleblower may face. These risks include threats of retaliation that can lead to termination of employment. The existence of the WBS is expected to be able to reduce and even mitigate the risks that may be faced by the reporter. An effective WBS will provide adequate protection to the whistleblower regarding the information to be submitted and will follow up on the report with assurance of safety and prevention of retaliation.

Therefore, the existence of WBS is expected to increase the employee's intention to report violations they know. Employees no longer need to be afraid and anxious about getting

threats or retaliation from the reported party because the confidentiality of the reporter is guaranteed by the team that handles WBS.

The empirical findings proposed by Miceli, et al. (2012) show that in the United States companies that provide formal internal channels to disclose violations allow employees to report fraud or wrongdoing they know (Moberly, 2006; Seifert et al., 2010: 709). Likewise in other countries, the implementation of internal channels can encourage *whistle-blowing policies* (Lewis and Kender, 2007).

Research Hypothesis

In this study, there are two tentative assumptions predicted by the researcher, namely:

H1: Proactive personality influences employee intentions in reporting violations.

H2: The Whistle Blowing System (WBS) influences employee intentions in reporting violations.

RESEARCH METHOD

This research is quantitative research with survey method. BUMN employees were selected as respondents in this study. The selection of respondents was carried out with the consideration that there are WBS in all state-owned companies. This research was conducted in several state-owned companies in DIY. The list of state-owned companies in DIY that is used as the place of this research is PT Pertamina, RRI, PT JAI, PT Taspen, and DAMRI.

The instrument used in this study refers to Crant's (1995) research to measure proactive personality which consists of 17 question items. While the instrument for measuring WBS refers to the KNKG (2008) regarding effective WBS which consists of 7 question items, and Intentions in Reporting Violations refers to the study of Park and Blenkinsopp (2009: 17), particularly regarding internal *whistleblowing intentions*, which consist of 4 items. question.

The data in this study is primary data, namely data obtained directly from respondents' answers to questionnaires distributed to BUMN employees in DIY. Data was collected by distributing questionnaires to BUMN employees in DIY.

The data in this study were analyzed using multiple regression. Multiple regression analysis was used to examine the effect of more than one independent variable, namely proactive personality, and the *Whistle Blowing System* (WBS) on one dependent variable, namely the employee's intention to report violations.

RESULT AND DISCUSSION

Data Description

The DIY BUMN companies that were sampled in this study were Pertamina, RRI, PT Jasa Asuransi Indonesia, PT Taspen, and DAMRI. Below are the number of questionnaires distributed and the questionnaires that can be processed from each of these companies.

Table 1. Questionnaire Details

Company	Questionnaire distributed	Incomplete questionnaire	Processable questionnaire
PT Pertamina	10	0	10
RRI	17	8	9
PT JAI	14	1	13
PT Taspen	24	2	22
DAMRI	14	0	14
Total questionnaires that can be processed			68

Table 2 presents the details of the characteristics of the respondent's data in each company.

Table 2. Demographic Characteristics of Respondents

Demographic Characteristics of Respondents	Category	Amount	Percentage
Gender	Man	36	53
	Woman	32	47
	Total	68	100
Age	20-29 years old	27	39.7
	30-39 years old	23	33.8
	40-49 years old	8	11.8
	>= 50 years	10	14.7
	Total	68	100
Education	SMA/SMK	8	11.76
	Diploma	15	22.06
	S1	42	61.76
	S2	3	4.42
	Total	68	100
Position	Public Relations Spv.	1	1.47
	Head of HR	1	1.47
	Administrative staff	6	8.82
	Accounting manager	1	1.47
	Customer service	1	1.47

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Demographic Characteristics of Respondents	Category	Amount	Percentage
	Supervisor	1	1.47
	Office manager	1	1.47
	Technician	1	1.47
	Accounting Staff	1	1.47
	HR staff	5	7.35
	Section Chief	2	2.94
	Driver	1	1.47
	Cashier	1	1.47
	Secretariat	1	1.47
	Cleaning service	1	1.47
	Head of finance unit	1	1.47
	Technique	4	5.9
	Underwriter	2	2.94
	Marketing	3	4.4
	Staff	7	10.3
	Human Capital Staff	1	1.47
	Business Staff	1	1.47
	mechanic	1	1.47
	Services and benefits	11	16.18
	Head of Benefit Service	1	1.47
	Total	68	100
Length of work	< 1 year – 9 years	48	70.6
	10 -19 years old	10	14.7
	20 – 29 years	8	11.8
	30 years or more	2	2.9
	Total	68	100

Data analysis

Research Instrument Testing

Instrument testing in this study was conducted by testing the validity and reliability of the instrument.

Validity Test

Testing the validity of research instruments is carried out to ascertain whether the research instrument can measure what it is supposed to measure. Validity testing in this study was measured by comparing between r count and r table. Table 3 below is the result of validity testing.

Table 3. Proactive Personality Variable Validity Test Results

No	r count	r table	Sig.	Information
1	0.729	0.2387	0.000	Valid
2	0.724	0.2387	0.000	Valid
3	0.402	0.2387	0.001	Valid
4	0.702	0.2387	0.000	Valid
5	0.568	0.2387	0.000	Valid
6	0.567	0.2387	0.000	Valid
7	0.651	0.2387	0.000	Valid
8	0.640	0.2387	0.000	Valid
9	0.769	0.2387	0.000	Valid
10	0.695	0.2387	0.000	Valid
11	0.788	0.2387	0.000	Valid
12	0.626	0.2387	0.000	Valid
13	0.736	0.2387	0.000	Valid
14	0.455	0.2387	0.000	Valid
15	0.722	0.2387	0.000	Valid
16	0.737	0.2387	0.000	Valid
17	0.673	0.2387	0.000	Valid

Source: processed data, 2021

Table 4. WBS Variable Validity Test Results

No	R count	R table	Sig.	Information
1	0.777	0.2387	0.000	Valid
2	0.707	0.2387	0.000	Valid
3	0.692	0.2387	0.000	Valid
4	0.831	0.2387	0.000	Valid
5	0.699	0.2387	0.000	Valid
6	0.787	0.2387	0.000	Valid
7	0.811	0.2387	0.000	Valid
8	0.780	0.2387	0.000	Valid
9	0.818	0.2387	0.000	Valid

Source: processed data, 2021

Table 5. Intention Validity Test in Reporting Violations

No	R count	R table	Sig.	Information
1	0.884	0.2387	0.000	Valid
2	0.858	0.2387	0.000	Valid
3	0.873	0.2387	0.000	Valid
4	0.850	0.2387	0.000	Valid

Source: processed data, 2021

The results of the validity test in Table 3, Table 4, and Table 5 show that all the questions used to measure the independent and dependent variables in this study are all valid.

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Instrument Reliability Test.

Testing the reliability of the instrument was carried out to see the consistency of the answers of the respondents.

Table 6 Instrument Reliability Test

Variable	Cronbach's Alpha	Information
Intentions in Reporting Violations	0.884	Reliable
Employee Proactive Personality	0.910	Reliable
Whistle Blowing System	0.909	Reliable

Source: processed data, 2021

Referring to Table 6, the results of reliability testing for all variables in this study, both the dependent variable (Intention to Report Violations) and the independent variable (Proactive Personality of Employees and WBS) are reliable. The reliability value is said to be reliable if Cronbach's Alpha is greater than 0.06.

Classic Assumption Test

Classical assumption testing is done if the research uses multiple regression analysis. This study requires a classical assumption test because the variables in this study consist of two independent variables and one dependent variable. Classical assumption tests were carried out including normality test, multicollinearity test, and heteroscedasticity test. The autocorrelation test was not carried out because the data used in this study was not in the form of *time series* data but was *cross sectional data*.

Normality test

Normality testing is carried out with the aim of knowing whether the data used in the study is normally distributed

Table 7. Normality Test Results

Unstandardized Residual	
N	68
asympt. Sig. (2-tailed)	0.200 ^{c,d}

Source: processed data, 2021

Table 7 shows that $\text{sig} (0.200) > 0.05$ so it can be concluded that the residual value is normally distributed

Multicollinearity Test

Multicollinearity testing was conducted to determine whether there was a correlation between the independent variables. A good regression model shows no correlation between the independent variables.

Table 8. Multicollinearity Test Results

Independent Variable	Tolerance	VIF
Proactive Personality	0.691	1,446
Whistle Blowing System	0.691	1,446

Source: processed data, 2021

Table 8 shows that the variables of Proactive Personality and *Whistle Blowing System* have a value of Tolerance ($0.691 > 0.1$) and VIF ($1.446 < 10$), so it can be concluded that there are no symptoms of multicollinearity.

Heteroscedasticity Test

Heteroscedasticity testing was conducted to determine whether in the linear regression model there was an inequality of residual variance from one observation to another. The results of these tests are expected to occur similarity of variance between observations or homoscedasticity.

Table 9. Heteroscedasticity Test Results

Independent Variable	Value Significance
Proactive Personality	0.404
Whistle Blowing System	0.405

Source: processed data, 2021

Table 9 shows that the significance value is > 0.05 , then the regression model does not experience heteroscedasticity problem.

Hypothesis Testing

Coefficient of Determination Test

The coefficient of determination test is carried out to determine the value of R^2 and *Adjusted* R^2

Table 10. Results of the Coefficient of Determination

Model	R	R ²	Adjusted R ²
1	0.754 ^a	0.568	0.555

Source: processed data, 2021

Referring to Table 10, it is known that the R² value is 0.568. This shows that the suitability of the relationship between the independent variable (Proactive Personality and WBS) and the dependent variable (Intention to Whistleblowing) is 0.568 or 56.8%. This means that the two independent variables can explain the dependent variable by 56.8%. The remaining 43.2% can be explained by other independent variables (which are not studied).

F Uji test

The F test was conducted to determine the effect of the independent variable on the dependent variable simultaneously by comparing the values in the calculated F and the F table. F table = k; nk = 2; 66 = 3.14

Table 11. F Test Results

Independent Variable	F Table	F Count	Value Significance
Proactive Personality Whistle Blowing System	3.14	42,728	0.000 ^b

Source: processed data, 2021

The results of the F test in Table 11 show that all independent variables simultaneously have a positive and significant effect on the dependent variable. This is indicated by the calculated F value of 42.728 which is much larger than the F table value of 3.14. The significance value is also much smaller than the alpha value that has been set in this study of 0.05.

t test

The t-test was conducted to see the effect of each independent variable on the dependent variable. T table value: ($\alpha/2$; nk-1 = 0.05/2; 68-2-1 = 1.99714 (t count > t table).

Table 12. t -Test Results

Independent Variable	Unstandardized Coefficients B	t Count	t Table	Value Significance
Proactive Personality	0.082	2,894	1.99714	0.005
Whistle Blowing System	0.286	5,693	1.99714	0.000

Source: processed data, 2021

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Based on the data presented in Table 12, it can be seen that the Proactive Personality Variable has a positive and significant effect on the Variable Intention to Report Violations. It can be seen from the t count is greater than t table and the significance value is 0.005 which is smaller than 0.05. Table 12 also presents data that the *Whistle Blowing System* variable has a positive and significant effect on the Variable Intention to Report Violations. It can be seen from the t count is greater than t table and the significance value is 0.000, which is smaller than 0.05.

Discussion

The Influence of Proactive Personality on Employee Intentions in Reporting Violations

Based on the results of the t -test in Table 12, it was found that proactive personality has a positive and significant influence on employee intentions in reporting violations. The findings in this study are similar to those in the studies of Namizi and Ebrahim (2017) and Miceli et al. (2012). This means that the higher the proactive personality value, the greater the employee's intention to report violations.

The Influence of the Whistle Blowing System (WBS) on Employee Intentions in Reporting Violations

The results of the t -test in Table 12 show that the presence of WBS has a positive and significant effect on employee intentions in reporting violations. The findings in this study support the empirical results stated by Miceli, et al. (2012) that in the United States companies that provide formal internal channels to disclose violations allow employees to report fraud or wrongdoing they know (Moberly, 2006; Seifert et al., 2010: 709). The implementation of internal channels can encourage *whistle-blowing policies* as stated by Lewis and Kender (2007), who conducted similar research in other countries.

The existence of the WBS is expected to be able to reduce and even mitigate the risks that may be faced by the complainant, such as retaliation or retaliation from the reported party. An effective WBS will provide adequate protection to the whistleblower regarding the information to be submitted and will follow up on the report with assurance of safety and prevention of retaliation.

CONCLUSION AND RECOMMENDATIONS

The results of this study provide evidence that First, proactive personality has a positive and significant effect on the intentions of BUMN employees in reporting violations.

The higher the proactive personality value, the greater the intention of BUMN employees to report violations. Second, the *Whistle Blowing System* has a positive and significant effect on the intentions of BUMN employees in reporting violations. The existence of WBS is able to increase the intention of employees in reporting violations they know. Employees no longer need to be afraid and anxious about getting threats or retaliation from the reported party because the confidentiality of the reporter is guaranteed by the team that handles WBS.

This research has several limitations. First, this research does not cover all state-owned enterprises in DIY, but only state-owned enterprises that provide permits. Second, this study focuses on two independent variables that are considered to have the most influence on employee intentions in reporting violations, namely proactive personality and the presence of WBS.

Suggestions for further research is that the scope of research related to the same topic can be expanded to BUMN agencies throughout Indonesia. Exploration and development of new relevant variables can further expand the scope of this research.

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