



Whistleblowing Intention and Organizational Ethical Culture: Analysis of Perceived Behavioral Control in Indonesia

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Abstract

Purpose: This study aims to find empirical evidence and clarity on the phenomenon of the direct and indirect effect of perceived behavioral control on fraud prevention through whistleblowing intention. This study also aims to understand the influence of organizational ethical culture moderating between whistleblowing intention and fraud prevention. **Research design, data, methodology:** The samples of this research are 236 respondents consisting of the Head of the Finance Subdivision and Head of the Reporting Planning Subdivision and the finance staff who were determined using the purposive sampling method. The data obtained were analyzed using the Structural Equation Modeling technique. **Results:** The study results show that perceived behavioral control positively and significantly affects whistleblowing intention. In addition, perceived behavioral control does not affect fraud prevention mediated by whistleblowing intention.

Furthermore, organizational ethical culture moderates whistleblowing intention and has a positive and significant effect on fraud prevention. **Conclusions:** This study concludes that the phenomenon of scandal that often occurs on a television is not a habit that must be followed. It requires an active role from the community as a form of concern for whistleblowing. Further researchers can add other construct variables, such as good corporate governance to assess the performance improvement of the organizational layers, both internally and externally

Keywords: Perceived Behavioral Control, Fraud Prevention, Whistleblowing Intention, Organizational Ethical Culture, Social Learning Theory.

JEL Classification Code: G30, M41, N40

1. Introduction^a

Fraud is one of the main problems faced by many countries, which cause material loss and public distrust toward the governance. Unfortunately, fraud cases that have been occurred are much more than those which can be detected and prevented (Abdullahi & Mansor, 2018; Bach, VlahoviÄš, & Pivar, 2020; Rorwana, Tengeh, & Musikavanhu, 2015). Fraud prevention can be done

internally and externally (Petraşcu & Tleanu, 2014; Roszkowska, 2020). Corruption scandals occur when an individual's cognitive processes are unconsciously damaged, and he cannot maintain his view of himself as a moral responsibility (Robinson, Stephanie A, Lachman, 2018) Whistleblowers have successfully disclosed several corruption cases in Indonesia. The corruption eradication commission (KPK) is not able to prevent fraud. KPK uncovers corruption cases by implementing whistleblowing.

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In addition to disclosures by the KPK, the findings of the Supreme Audit Agency (BPK) are known from the Audit Results Report (LHP) data on the performance of financial reports in government agencies. The LHP shows a violation of the financial statements that are detrimental to the state's finances. The work findings of the State Audit Board in Semester II of 2019 showed that there are as many as 5,480 problems amounted to Rp. 7,602,641.05 trillion, consisting of 1,725 cases of non-compliance with laws and regulations as much as Rp. 6,250,814.76 trillion.

Meanwhile, there are also the Internal Control System (SPI) problems, which are 971 cases, and the problem of ineffectiveness, which is 2,784 cases, reached Rp. 1,351,826.29 trillion. Furthermore, the problem of non-compliance with laws and regulations, including losses in 709 cases, reached the amount of Rp. 1,288,733.16 trillion with the potential loss of 263 cases reached Rp. 1,868,310.35 trillion and a shortfall in receipt of the 298 cases as much as Rp. 3,093,771.25 trillion. The ineffectiveness, inefficiency, and ineffectiveness of 2,714 cases reached Rp. 945,499.21 billion. The findings from the results of the BPK examination have decreased by around 25.27% of cases from the previous year, 2018. The case resulted in the judgment not being given a proper predicate without further exceptions. The case also impacts the crisis of public trust, which makes the local governments make immediate improvements. Thus, it is necessary to emphasize the prevention of fraud through the supervisory functions in the organization using disclosure of the violations (whistleblowing). For that reason, the government needs to support employees to become whistleblowers and establish protection of rights for whistleblowers and strict penalties for perpetrators of violations.

There is several other studies conducted on different research samples, namely accountants, auditors, and company managers, showed positive and negative perception results regarding determining fraud prevention and whistleblowing intention (Joseph et al., 2021; Kabuye, Nkundabanyanga, Opiso, & Nakabuye, 2017; Siggelkow, Trockel, & Dieterle, 2018; Yazdanpanah & Forouzani, 2015). Previously, Dinc et al. (2018) showed that accountants with higher affective organizational commitment are more likely to correlate to whistleblow negatively. Research using the Theory Planned Behavior variable also found that behavioral control negatively moderates the relationship between attitudes towards behavior and intentions to convey fraud, but subjective norms do not. Ghozali et al. (2019) also argue that perceptions of behavioral control have a negative and significant influence on managers' intentions for fraudulent financial reporting actions.

The corruption occurrence cases phenomenon is an indicator of the problem related to the common understanding of the

whistleblowing intention of the civil servants at the Regional Financial and Asset Management Agency in Southern Sumatra. Other issues are closely related to the lack of self-motivation or initiative, lack of self-potential development, lack of responsibility for social integration and duties/positions, and lack of improvement in the quality of employees (Gao & Brink, 2017; Lombardo, 2015; Nkundabanyanga, Opiso, Balunywa, & Nkote, 2015; Saidon & Said, 2020). Therefore, an organization needs to learn from models of relevant personality and behavioral factors to successfully build a healthy organizational ethical culture in the long term. Moreover, it is mostly on social capital, which means institutions need to build reputation, fairness, and honesty and do right and wrong. Based on these facts, it is necessary to bridge the gap in knowledge between positive and negative perceptions regarding whistleblower practices and prevent fraud in the real world. This study fills the hole in the increasing demands of users of financial statements. The results of this study are also expected to be used as consideration for civil servants in carrying out their profession by evaluating performance and making decisions. The formulation of the problem under study is as follows: (1) Does the perceived behavior control affect the whistleblowing intention? (2) Does the perceived behavior control affect fraud prevention through whistleblowing intention?

2. Literature Review

2.1. Theory of Planned Behavior

Previously, Ajzen (1980) elaborated the Theory of Planned Behavior (TPB) by enriching constructs that were not yet contained in the Theory Reasoned Action (TRA). In addition to the two constructs, namely attitudes and subjective norms. Perceived behavioral control forms the ability of individual perceptions to display certain behaviors. Ajzen (1991) defines that control or supervision over behavior is a determining factor for the intention to perform, which is very important for someone who has had previous experience to be shown to be new or even unfamiliar behavior. Control over behavior will provide lower predictive control in the TPB model.

Social learning theory was proposed by Miller and Dollard (1941) who observed individual behavior patterns. Furthermore, the theory of social learning was developed by Albert Bandura by adding the proposition of more aggressive behavior (Bandura, Ross, & Ross, 1963). Bandura (1997) put forward the concept of adding perceived behavior control which is one of the elements of developing the theory of planned behavior originating from Self Efficacy Theory (SET). Thus, individuals must be sensitive

about information obtained by paying attention to events in the organization.

2.2. Whistleblowing Intention

The individual self-component refers to the desire to report fraudulent activities (Brown, Hays, & Stuebs, 2016). In other words, whistleblowing intention is an intention of someone's courage to reveal fraudulent information, such as cases of corruption that occur in a bureaucracy. Someone will use anonym reporting if they report (Kumar & Santoro, 2017). Whistleblowing intentions can help individuals think and dare to take a stand on cheating disclosure plans whether such disclosures will have good or bad effects on the individual himself, co-workers, and institutions. Whistleblowing intention can help individuals think and dare to take a stand regarding fraudulent disclosure plans whether the disclosure will have a good or bad influence on the individual himself, colleagues, and institutions.

2.3. Fraud Prevention

According to Association Certified Fraud Examiners (2016), fraud prevention is a system of rules that, in the aggregate, minimizes the possibility of fraud occurring while maximizing the likelihood of detecting fraudulent activity that may occur.

Thus, fraud prevention is activity regarding policies, procedures, and controls to stop fraud, which benefits the bureaucracy. In addition, it can help ensure the stability of the performance of the bureaucracy in the long term.

2.4. Perceived Behavioral Control

Previously, Ajzen (Ajzen, 1991) explains that perceived behavior control is an individual's degree of difficulty performing a particular behavior. Some individuals will find it too difficult to report fraud, and conversely, others will find it relatively easy to report fraud. Perceived behavior control and monitoring significantly mediate the relationship between the type of organization and whistleblowing intention (Reni & Anggraini, 2016; Said, Jamaliah, Alam, Md. Mahmudul, Karim, 2018). Perceived behavior control can limit fraudulent behavior if it receives adverse influences. Perceived behavioral control can modify fraudulent behavior if it is deemed to be receiving adverse effects.

2.5. Organizational Ethical Culture

Organizational culture is the dominant value disseminated within the organization (Robbins, 2018). The deepest level of culture is the basic assumptions ascribed to

members of the organization when adapting to the environment (Stadt, 2015; Varoutsas & Scapens, 2018). A solid ethical culture encourages adaption and change to improve organizational performance. Organizations also seek to overcome the complexity of the duality of trust and control in organizational activities (Jagd, 2010; Oyemomi, Liu, Neaga, Chen, & Nakpodia, 2019; Varoutsas & Scapens, 2018; Verburg et al., 2018). In other words, the ethical principles, equality, and trust. The organization's ethical culture plays a role in advancing the organization's ability to face changes and solve various problems based on values and adherence to implicit rules in the work environment.

2.6. Hypothesis

The intention of whistleblowing is not intended to worsen the situation but to protect and prevent fraud effectively. Every individual does not need to be afraid because this act is very noble and must be fostered in any institution. So far, previous research has concentrated more on post-fraud events. The component used is perceived behavioral control that is more likely to explore the roots (liked and disliked experiences) rather than looking for the shoots as root initiation is considered more valuable than justifying the results. Perceived behavior control focuses on minimizing the completion of targets so that cheating behavior does not occur. Behavioral control is perceived as focusing on reducing target completion so that fraudulent conduct does not happen. Thus, the results show that perceived behavioral control positively and significantly affects whistleblowing intentions.

H1: Perceived behavioral control has a positive and significant effect on whistleblowing intention.

Previous research by Park et al. (2014) found that TPB can be used to explain a person's motivation to become a whistleblower to influence fraud prevention. Whistleblowing intention can prevent things that can harm the organization, prevent corruption, increase public trust, and increase moral satisfaction. Behavior control can determine a person's perception of the ease or difficulty of being a whistleblower. Individuals who have good behavioral control are able to respond to increase self-impulse power and work performance and improve interpersonal relationships that occur in their environment. Individuals who have good behavioral control are able to respond to increase self-impulse power and work performance and improve interpersonal relationships that occur in their environment.

H2: perceived behavioral control has a positive and significant effect on fraud prevention with whistleblowing intention.

Organizational ethical culture encourages all levels of the organization to behave ethically to report fraud and

violations (Bekiaris & Papachristou, 2017). Research by Irawanto and Novianti (2020) contributes to showing whistleblowing plays an essential role in improving human resource and organizational behavioral have a positive effect on ethical culture in organization. Ethical values set the standard for good or bad for an individual's decision-making intention. Whistleblowing intention to influence organizational culture has been proven by Brody (2000). Ethical culture limits individual interests that are sometimes not in line with implicit values and rules to guide fraud prevention. Ethical culture provides boundaries for various personal interests that are sometimes not in line with implicit values and regulations so that they are expected to show fraud prevention.

H3: Organizational ethical culture moderates whistleblowing intention and positively and significantly influences fraud prevention.

3. Research Methods and Materials

3.1. Population and Sample

The population of this study was all Heads of Finance Subdivision and Head of Reporting Planning Subdivision and financial staff at the Regional Asset Financial Management Agency in Indonesia. The locations are South Sumatra, Lampung Bengkulu, Jambi, and the Bangka Belitung Islands, totaling 593 respondents.

Using the Slovin formula, it can be determined that the sample of respondents from the Head of the Finance Subdivision and the Head of the Reporting Planning Subdivision and the financial staff totaling 236 respondents.

The sampling method is based on the purposive sampling method. The reason for selecting the sample criteria is the availability of primary data needed, the time and experience to adapt, which is at least more than one year, and the assessment of performance and conditions of the work environment. The primary data of this research was obtained directly from the respondents through the data collection method in the form of a questionnaire. The questionnaires were distributed online using the google forms device. The questionnaires were sent online to all respondents via email and WhatsApp.

3.2. Model Specifications

The specifications of the model, is as follows.

$$Y1 = \beta0 + \beta1X1i + \epsilon1 \text{-----} \quad (1)$$

$$Y2 = \beta0 + \beta2X1i + \epsilon2 \text{-----} \quad (2)$$

$$Y2 = \alpha0 + \alpha1X1 (\alpha2Y1) + \epsilon3 \text{-----} \quad (3)$$

$$\lambda \text{interaksi} = (\lambda X1 + \lambda X2) (\lambda Zm + \lambda Zm) \text{---} \quad (4)$$

Description:

X1	=	Perceived behavioral control (exogenous latent variable)
Y1	=	Whistleblowing intention (mediating variable)
Y2	=	Fraud Prevention (endogenous latent variable)
Zm	=	Organizational Ethical Culture (moderating variable)
β0, β1, β2	=	Path coefficient
ε0, ε1, ε3	=	Epsilon

3.3. Variable Measurement

3.3.1. Exogenous Latent Variable

The perceived behavioral control variable was measured using four statements: (1). Individual perceptions of the need to report fraud (whistleblowing), (2). Individual perceptions of other people's opinions regarding whistleblowing, (3). Individual perceptions of the level of control regarding whistleblowing, (4). Individual perceptions of positive beliefs about whistleblowing. The measurement indicators were adopted from (Brown et al., 2016). The reason is that the researcher believes that the essence of perceived behavioral control indicators can control and minimize fraudulent behavior. This variable was measured using a Likert scale of 1-7 points (7= strongly agree-1= strongly disagree).

3.3.2. Endogenous Latent Variable

The fraud prevention indicators used are: (1). Compliance with applicable laws, (2). Limitation of position function and knowledge, (3). The amount of responsibility, (4). Compatibility of obtaining (rights) salary or income with duties (obligations), (5). Refusal of gratification, (6). They are manipulating action. The measurement indicators were adopted from Petraşcu & Tîeanu (2014). The reason is that researchers believe that the essence of fraud prevention indicators can reveal hidden fraud and unethical behavior in the government work environment. The fraud prevention variable indicator is measured using a Likert scale of 1-7 points (7= strongly agree -1= strongly disagree).

3.3.3. Mediation Variable

The variable of whistleblowing intention was measured using six statement items: (1). Individual intention to report fraud, (2). Individual desire to report the fraud occurred, (3)—personal willingness to report fraud, (4). Actions to

report fraud (whistleblowing), (5). Whistleblowing can form a positive character (6). Individual responsibility for whistleblowing actions for the institution. The measurement indicators were adopted from Brown et al. (Brown et al., 2016). The reason is that researchers believe that the essence of whistleblowing intention indicators in individuals should provide courage and opportunities for employees to be clean from fraudulent behavior. This variable was measured using a Likert scale point 1-7 (7= strongly agree- 1= strongly disagree).

3.4. Analysis Techniques

The data analysis used in this study is Structural Equation Modeling (SEM) from the AMOS statistical package version 24. In accordance with the multidimensional and tiered model being developed in this study, the data analysis tool used is the Structural Equation Model (SEM).

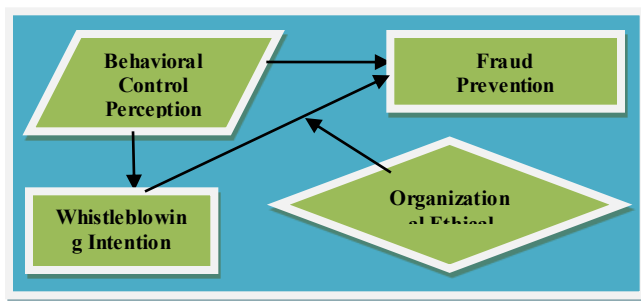


Figure 1: Framework

4. Results and Discussion

4.1. Respondent Statistical Analysis

Two hundred thirty-six respondents filled out the questionnaire for each variable. The profiles of respondents are known based on gender, age, education level, and work experience at the Regional Financial and Asset Management Agency in Indonesia.

The profiles of respondents are presented in Table 1. Below:

Table 1: Respondent Profile

Criteria	Description	Percentage
Gender	Male	55.51
	Female	44.49
Age	<30 years old	53.59
	30 and less than 40 years old	50.42
	40 and less than 50 years old	21.61

Criteria	Description	Percentage
Level of Education	50 and less than 58 years old	22.03
	D3	12.8
	D4	5.5
	Bachelor	55.1
	Master	26.7
Work Experience	Less than 5 years	6.36
	5 and less than 10 years	20.76
	10 and less than 15 years	39.41
	More than 15 years	33.47

Note: primary data processed (2021)

Table 1. presents information on the profile of respondents at the Regional Financial and Asset Management Agency in Indonesia regarding gender that the respondents who participate the most are male respondents as many as 131 respondents (55.51%) compared to female respondents with fewer as many as 105 respondents (44.49%). We can also say the data that it is expected in an agency, where generally male employees are more likely to control themselves and be quick to make decisions on a violation than female employees.

In addition to gender, based on Table 1, the profile of respondents from the age of civil servants at the Regional Financial and Asset Management Agency in Indonesia can be seen. The aim is to determine the proportion of civil servants' period with the most age range from 30 to 40 years as many as 119 people (50.42%). The minimum age of civil servants is under 30 years of age as many as 14 people (5.93%). The data shows that the civil servants are assumed to have had maturity in thinking, understanding, and carrying out responsibilities for government duties and public services.

Furthermore, based on the data from Table 1, the profile of respondents according to the educational background of civil servants at the Regional Financial and Asset Management Agency in Indonesia reveals that the highest percentage is bachelor's degree, and the lowest rate is D4 degree. The data shows that the education level of the civil servants has fulfilled the process of developing knowledge and competence. Besides that, it also increases the concept of self-behavior, nature, ethics, encouragement, and skills as the basis of the elements that form the readiness and ability to carry out tasks/ positions with quality standards.

In addition, the data of respondents' profiles according to the respondents' work experience, as shown in Table 1, displays that most of the civil servants have ten years (39.41%) of work experience. The data indicates that individual who has worked longer can be more active and enthusiastic in carrying out their duties. The information also reveals that those with more ample work experience can

also identify gaps in deviations within the agency compared to the few respondents who have less than 15 years of experience (6.36%).

4.2. Validity and Reliability of Test

Validity testing is carried out to determine the correlation (Corrected Item-Total Correlation) of each item of the question in the questionnaire, which should be greater than the r table (value of r count > r table is considered valid) that has been carried out. The correlation between the scores of the items in the questionnaire (perceived behavioral control, whistleblowing intention, fraud prevention and organizational ethical culture) shows valid results. Meanwhile, the purpose of reliability testing is to determine the coefficient of Cronbach Alpha with a minimum value above 0.6 (> 0.6 is considered reliable).

Table 2: Validity of Test Result

Variable (Construct)	Corrected Item Total Correlation	Description
Perceived behavioral control (P)	0.727	Valid
	0.676	
	0.787	
	0.662	
Whistleblowing Intention (W)	0.796	Valid
	0.853	
	0.883	
	0.877	
	0.846	
Fraud Prevention (C)	0.897	Valid
	0.920	
	0.927	
	0.905	
	0.833	
	0.830	
Organizational Ethical Culture (B)	0.870	Valid
	0.908	
	0.832	
	0.865	
	0.876	
	0.817	

Note: primary data processed (2021)

Based on Table 2. above, all variables have Corrected Item Total Correlation > 0.6. So it can be concluded that these indicators are valid. The indicators of each construct variable can be used as a tool to measure the perceived influence of behavioral control on fraud prevention mediated by whistleblowing intention with organizational ethical culture as moderating. Furthermore, it was found that all variables were declared reliable because they had a Cronbach Alpha value above 0.7.

Table 3: Validity of Test Result

Variable (Construct)	Cronbach Alpha	Description
Perceived behavioral control (P)	0.863	Reliable
Whistleblowing Intention (W)	0.955	Reliable
Fraud Prevention (C)	0.962	Reliable
Organizational Ethical Culture (B)	0.948	Reliable

Note: primary data processed (2021)

4.3. Analysis and Hypothesis Test

4.3.1. Analysis

The feasibility of the model can be seen from the value of the structural model, among others chi-square value of 103.734 below the chi-square table for degree of freedom 83 at a significant rate of 5% of 66.33 percent. The probability value of 0.061 is above 0.05. GFI of 0.974 above the standard value of ≥ 0.90; AGFI of 0.956, which is more significant than 0.90 (marginal); TLI of 0.992 above the standard value of ≥ 0.95; CFI of 0.994 above the standard value of ≥ 0.95 and finally RMSEA of 0.033 assuming ≤ 0.06 which indicates that the construct can be processed with a complete model.

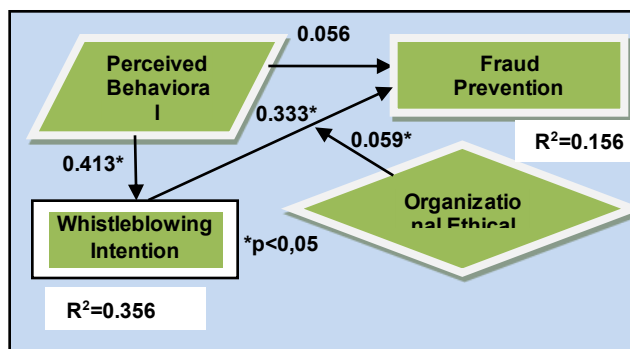


Figure 2: Structural Equation Model Result

Based on Figure 2, the result of testing the inner model, which relates between variables, shows the results of the conversion of structural models into a path diagram that has been adjusted after validating the indicator against its construct variable. The figure shows that behavioral control perception (P) had a slight 15.6% effect on fraud prevention, the behavioral control perception (P) variable had a 35.4% effect on the whistleblowing intention (W) variable. Behavioral control (P) perception variables affect fraud prevention through whistleblowing intentions. Whistleblowing intentions serve as partial mediation. At the same time, the Ethical Culture of Organizations can moderate the whistleblowing intention and fraud prevention.

4.3.2. Hypothesis Test

The results of hypothesis testing are presented in the following table.

Table 4: Hypothesis Testing

Path	Estimate	SE	CR	P-Value	Result
P→C	0.056	0.100	0.559	0.576	unsupported
P→W	0.413	0.062	6.702	0.000	Supported
W→C	0.333	0.113	2.940	0.003	supported
Moderation (W-C)(B-C)	0.265*0.225 = 0,059				supported

Note: primary data processed (2021)

Based on Table 4, the data shows that behavior control perception positively affects whistleblowing intentions (P = 0.00, P < 0.05). This means that this study's first hypothesis (H1) is accepted. The perception of the civil servants at the Regional Financial and Asset Management Agency in Southern Sumatra considers the intention to report the occurred violations is needed as a good behavior control. On another words, they can distinguish between right and wrong actions. Even though the internal and external response is sometimes inconsistent or supportive, it creates anxiety about possible occurred. In addition, perceived behavior control as a form of positive belief that whistleblowing is the right action to take. This result is consistent with research result of Park et al (Park, Heungsik, Blenkinsopp, Park, 2014) that behavior control can determine a person's perception of the ease or difficulty of being a whistleblower.

Furthermore, Table 4 shows that the second hypothesis that perceived behavioral control has no positive and significant effect on fraud prevention mediated by whistleblowing intentions (P = 0.576, P < 0.1). Thus, H2 is rejected. The perceived civil servants' behavioral control at the Regional Financial and Asset Management Agency in Southern Sumatra leads employees to prevent fraud by increasing awareness of the intention to do whistleblowing. This is following the research of Ghozali et al. (Ghozali et al., 2019), behavior control perception has a negative and significant influence on employees intentions for fraudulent financial reporting actions.

Table 4 shows that the ethical culture of the organization moderates whistleblowing intentions and has a positive effect on fraud prevention (P = 0,059, P < 0,1), therefore H3 is accepted. This means that the leader as a leader and employees have followed the code of ethics as part of the norms or values applied by the organization. Self-awareness will uphold the values of honesty in the work layer to

prevent fraud. The organization's ethical culture has protected employees who report fraud by facilitating employees in the form of communication media, the right to ask questions, and reporting the occurrence of the violation (fraud). Thus, organizational ethical culture functions as a shaper and structure of the power of feeling that becomes a guideline to avoid negative behavior, such as corruption for the behavior of its employees.

The results of this study are empirically following research on the theory of planned behavior where employees intend to take action. The work environment motivates employees to take whistleblowing actions if the employee is aware of fraud. In addition, this research is also supported by social learning theory which explains that desires and behaviors are supported by an organizational ethical culture that adheres to a value system that allows an employee to take fraudulent reporting actions. Individuals with high organizational ethical culture tend to have higher whistleblowing intention when they see fraud and do anything according to applicable regulations. Thus, the findings of the influence of organizational ethical culture in moderating the effect of whistleblowing intention on fraud prevention indicate that cultural values are no longer developed traditionally. Instead, it is developed and strengthened primarily through value based and peer to peer relationships. The results of this study are supported by previous research (Brody, 2000; Khusnah, 2020; Shanikat, Al-Farah, & Tariq, 2014), organizational ethics culture, and tone of the top ethics are very important for fraud prevention.

One of the main objects of the discussion is to set forth a complete and plausible explanation or theory for what was found. No one knows the subject of your research as well as you do; on the other hand, the average reader has no time to re-read the discussion if they did not understand it the first time around. You do not want the reader to go through your paper several times to understand it -they simply will not. You have to be clear and logical in what you say and explain it in a way that makes sense the first time around. This is the most challenging part of writing a discussion.

5. Conclusions

This study concludes that perceived behavioral control positively and significantly affects whistleblowing intention. The perceived behavioral control does not positively affect fraud prevention mediated by whistleblowing intention. The whistleblowing intention act is as partial mediation. Organizational ethical culture moderates the effect of whistleblowing on fraud prevention. For conclusions, the study's main findings may be presented in a short conclusions section, which may stand alone.

We can use management leadership variables and

aggression behavior to measure affective responses and perceive expectations for the work environment for future research. Researchers can also add other construct variables, such as good corporate governance, to assess organizational layer performance, both internally and externally. It is best to review government policies in supervision and conduct service awareness training. Further research should also shed light on tasks or obligations, create a pleasant work environment, improve security controls, public design, and enhance the empowerment of support devices in corruption. The phenomenon of scandal that often occurs on television is not a habit that must be followed, so it requires an active role from the community as a form of concern for whistleblowing. The scope of research can be expanded by adding environmental conditions.

For further research, management leadership and aggressive behavior variables can measure affective responses and feel expectations for the work environment. Additional researchers can also add other construct variables, such as good corporate governance, to assess the performance improvement of organizational layers, both internally and externally. It is better to review government policies in supervision and conduct service awareness training. Further research should also explain the duties or obligations more clearly, create a pleasant work environment, improve security controls, public design, and increase the empowerment of supporting tools in corruption.

The phenomenon of scandal that often occurs on television is not a habit that must be followed, so that it requires an active role from the community as a form of concern for whistleblowing. The scope of the research can be expanded by adding working environment conditions in other countries, such as Malaysia, which has similar adaptations of individual behavior to almost the same work environment.

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