

The Effect of Attitude Toward the Behavior, Subjective Norm and Perceived Behavioral Control on Whistleblowing Intention

Ketut Kartika Diah Utami^{1*} Ni Putu Sri Harta Mimba² Ni Ketut Rasmini² A.A.G.P. Widanaputra²
1. Post Graduate Student of Udayana University, Bali, Indonesia
2. Post Graduate Program of Udayana University, Bali, Indonesia

Abstract

The purpose of this study is to examine the influencing factors of whistleblowing intention among Government Internal Control Staffs in Inspektorat Provinsi Bali, by using three factors that affect intention based on theory planned of behavior such as attitude toward the behavior, subjective norm and perceived behavioral control. The population of this study are The Government Internal Control Staffs in Inspektorat Provinsi Bali, which using purposive sampling method to specify the sample. Total 57 questionnaires distributed to Inspektorat Provinsi Bali, 54 questionnaires were back and 49 questionnaires were filled out completely by respondent, that used as the sample for this research. The questionnaires distributed directly to Inspektorat Provinsi Bali's Office. The data were analyzed by using multiple linear regressions. The analysis shows that subjective norm and perceived behavioral control have positive effect on whistleblowing intention among Government Internal Control Staffs. While no effect on the attitude toward the behavior to whistleblowing intention among Government Internal Control Staffs.

Keywords: Theory Planned Of Behavior, Whistleblowing

1. Introduction

The issue of whistleblowing has received widespread attention globally in the past few decades. Some of the most famous whistleblowing cases in the world are Enron, Worldcom and Tyco. These cases of accounting manipulation are one of the main reasons for the emergence of public doubt on auditors. In the Enron case, some of Enron's internal auditors failed to report the unethical mechanisms that occurred within their company because they feared that it would jeopardize their careers and threaten their safety, even though it endangered the company, investors and the company's value. Sheron Watskin, who is vice president of Enron, became a whistleblower by reporting the manipulation of massive financial reports that occurred at Enron to Director Kenneth Lay. The impact of the Enron case and other cases of accounting scandals prompted the capital market regulator in the United States to issue a Sarbanes Oxley Act Of 2002 (SOX) regulation. Through SOX, public companies are required to implement procedures to deal with complaints (whistleblowers). Companies are encouraged to develop a whistleblowing policy and use these policies as part of the internal control system (Brennan & Kelly, 2007). Whistleblowing has become an important monitoring mechanism after many corporate scandals involving companies in the accounting field (Alleyne, 2013).

The importance of whistleblowing to detect and uncover wrongdoing that occurs within an organization has been recognized by many regulators around the world (Putri, 2015). Whistleblowing is a disclosure carried out by members of an organization whether members are still active in the organization or former members about illegal, immoral or illegal practices under the control of their superiors, to people or organizations who have the power to take action (Near & Miceli, 1985). This is because, employees tend to be the first witness to the occurrence of violations in the workplace (Miethe & Rothschild, 1994 in Zakaria, 2016).

Being a whistleblower is not easy, it requires confidence and courage to blow the whistle. A person who comes from an internal organization will generally face a dilemma in deciding whether to "blow the whistle" or let it remain hidden (Aliyah, 2015). Some people view whistleblowers as traitors who violate the norms of organizational loyalty, some view whistleblowers as heroic protectors of values that are considered more important than loyalty to the organization (Rothschild and Miethe, 1999 in Aliyah, 2015).

Although interest in whistleblowing continues to increase, few know that why some employees who find violations report it and some do not (Ponnu, 2008). Many studies have been conducted to try to understand important variables in the whistleblowing decision-making process. Miceli and Near (1988) stated that there is no general and comprehensive theory which explains why some employees wish to report illegal and unethical behavior in their company while others do not. In order for the implementation of a legal and ethical system to protect a successful whistleblower, it is important to have a comprehensive theoretical concept that provides a systematic explanation of the intentions to do whistleblowing.

Intention is the main factor that influences a person to take action. Intention to do whistleblowing must exist before the occurrence of whistleblowing (Winardi, 2013). Intention is a strong desire to do something that comes from within each individual. In the big Indonesian dictionary, intention means the will or desire to do something. Intention is an individual plan or resolution to carry out behavior that is in accordance with the attitude toward their behavior (Feldman, 1995). Intention will manifest in actual behavior, if the individual has a good opportunity

and the right time to realize it. In addition, the intention will be able to predict behavior if measured correctly.

Much research has been conducted on the intention to conduct whistleblowing which explains several factors that influence whistleblowing intentions. The theory of Planned of Behavior (Ajzen, 1991) seems very suitable to explain about the intention to do whistleblowing, in this case the action taken is based on a very complex psychological process (Gundlach et al, 2003). Theory of Planned of Behavior, states that the intention to perform an action is a function of three factors: attitude toward the behavior toward, subjective norm and perceived behavioral control. Attitude toward the behavior is defined as the degree of an individual's positive or negative assessment of a behavior. Attitude toward the behavior toward behavior is determined by a combination of individual beliefs about the positive and or negative consequences of doing a behavior (behavioral beliefs) with the subjective value of individuals towards each consequence of that behavior (outcome evaluation). Subjective norm is an individual's perception of social pressure to do or not to conduct a behavior. Subjective norms are determined by a combination of individual beliefs about agreement and or disagreement of a person or group that is important for the individual towards normative beliefs with the individual's motivation to comply with the reference (motivation to comply). Perceived behavioral control is an individual's perception of the ease or difficulty of doing a behavior. Perceived behavioral control is determined by a combination of individual beliefs about the supporting and / or inhibiting factors for doing a behavior (control beliefs), with the strength of the individual's feelings for each of the supporting or inhibiting factors (perceived power control).

2. Literature Review

Attitude toward the behavior is a function of behavioral beliefs and outcome evaluations (Ajzen, 2005). An APIP Inspectorate is more likely to be a whistleblower if they believe that whistleblowing will bring positive and important results. For example, whistleblowing will prevent organizations from serious losses and help eradicate corruption. This means that the more positive the attitude toward the behavior of a person towards a certain behavior, the more likely the person is to build the intention to do the behavior (Ajzen, 2005). After building confidence about the advantages and disadvantages that will be obtained from certain behaviors, someone will make his own evaluation of the results to be obtained. Positive results supported by a positive evaluation of the results will direct a person's intention to display certain behaviors. Park & Blenkinsopp (2009) found that attitude toward the behavior had a positive effect on the intention of police officers in Korea to conduct whistleblowing. Empirically, there is a positive relationship between attitude variables toward the behavior with the intention of doing whistleblowing.

Park & Blenkinsopp (2009) found that subjective norms have a positive effect on the intention to do whistleblowing. Other previous studies from Ellis & Arielli (1999), Ponnu (2008) and Richardson (2012) also found a positive influence between the subjective norm and the intention to conduct whistleblowing. Subjective norm is a person's perception of accessible referents (for example family, friends, co-workers and the community) to display or not display certain behaviors (Ajzen, 2005). Subjective norm is a function of normative belief and motivation to comply. Normative belief is a person's belief in whether people around him will agree or disagree on certain behaviors. Motivation to comply will form social pressure to display or not display certain behaviors. More specifically it can be said if someone believes that most referents think that a behavior must be displayed, it will cause social pressure to display the behavior. In contrast, when a person believes that a behavior must be avoided, it will form social pressure not to display the behavior.

Alleyne (2013) found that perceived behavioral control influences the intention to conduct whistleblowing of external auditors. Alleyne (2013) defines perceived behavioral control as a perception of the level of difficulty that will be obtained in displaying certain behaviors. Perceived behavioral control is a function of two elements namely control belief and perceived power (Park & Blenkinsopp, 2009). Another study by Ponnu (2008) also found that perceived behavioral control influences the intention to whistleblowing Bank executives in Malaysia. Park & Blenkinsopp (2009) found that perceived behavioral control had a positive effect on the intention to conduct whistleblowing among police officers in Korea. The greater the perceived behavioral control, the whistleblower will have the ability to deal with any difficulties in reporting fraud.

3. Hypothesis

H1: Attitude toward the behavior has a positive effect on the intention of APIP Bali Provincial Inspectorate to conduct Whistleblowing

H2: Subjective norm has a positive effect on the intention of APIP Inspectorate of Bali Province to conduct Whistleblowing

H3: Perceived behavioral control has a positive effect on the intention of APIP Inspectorate of Bali Province to do Whistleblowing

4. Research Method

The population in this study is APIP Inspectorate of Bali Province. The sample is considered a representative of

the population whose results represent the overall symptoms observed. The sampling method in this study used purposive sampling with the APIP Inspectorate criteria of Bali Province which directly carried out the task of guiding and supervising the Regional Apparatus under the Bali Provincial Government (APIP under the Bali Province Regional Assistant Inspectorate) and APIP which had worked for at least 1 year.

Multiple linear regression analysis technique is used to examine the effect of two or more independent variables on the dependent variable (Indriantoro & Supomo, 2012: 211). In this study multiple linear regression analysis was used to determine the effect of attitude independent variables toward the behavior, subjective norm and perceived behavioral control on behavior in the intention of conducting a whistleblowing APIP Inspectorate of the Bali Province.

5. Result and Discussion

The results of multiple regression analysis are shown in table 1:

Table 1
MRA Testing Result

Variabel	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
(constant)	6,057	2,226		2,721	0,009
<i>Attitude toward the behavior</i>	0,052	0,077	0,076	0,680	0,500
<i>Subjective Norm</i>	0,270	0,111	0,421	2,431	0,019
<i>Perceived Behavioral Control</i>	0,314	0,130	0,398	2,412	0,020
F	38,221				
Sig F	0,000				
R Square	0,718				
Adjusted R Square	0,699				

Primary Data, 2018

The feasibility test of the model was carried out by F test, if the F test results showed a significance value of $\leq 5\%$ then the model used in this study was deemed fit (fit) based on the F statistical test. the significance level of 0,000 is smaller than $\alpha = 0.05$ ($\alpha = 5\%$), which means that the model used in this study is fit (fit) so that the hypothesis testing can be continued. Regression analysis results show that the value of adjusted R2 (coefficient of determination) is 0.699. Adjusted R2 results mean that the value of 0.699 or (69.9%) the dependent variable is influenced by the independent variable, while the remaining 31.1% is influenced or explained by other variables not included in the research model.

Testing the first hypothesis is done to find out the effect of attitude toward the behavior on the intention of APIP Inspectorate of Bali Province to do whistleblowing. Hypothesis testing is carried out by linear regression analysis test. The results of hypothesis testing show a significance value (Sig.t) of 0.500. Based on the results of testing the first hypothesis, attitude toward the behavior has no effect on the intention of APIP Inspectorate of Bali Province to do whistleblowing because the significance value is greater than $\alpha = (0.05)$ so H1 is rejected. This means that attitude toward the behavior does not affect the intention of APIP Inspectorate of Bali Province to do whistleblowing.

The second hypothesis testing was conducted to determine the influence of subjective norms on the intention of APIP Inspectorate of Bali Province to conduct whistleblowing. The results of hypothesis testing show a significance value (Sig.t) of 0.019 smaller than $\alpha = (0.05)$ so that H2 is accepted. This means that the subjective norm has a positive effect on the intention of APIP Inspectorate of Bali Province to do whistleblowing, the higher the subjective norm level, the stronger the intention of APIP Inspectorate of Bali Province to do whistleblowing.

The third hypo-hypothesis test was conducted to determine the effect of perceived behavioral control on the intention of APIP Inspectorate of Bali Province to conduct whistleblowing. The results of hypothesis testing show a significance value (Sig.t) of 0.020 smaller than $\alpha = (0.05)$ so that H3 is accepted. This means that perceived behavioral control has a positive effect on the intention of APIP Inspectorate of Bali Province to conduct whistleblowing, the higher the level of perceived behavioral control, the stronger the intention of APIP Inspectorate of Bali Province to do whistleblowing.

The hypothesis in this study states that attitude toward the behavior has a positive effect on the intention of APIP Inspectorate of Bali Province to do whistleblowing. The results of this study do not support the hypothesis, where from the results of testing the hypothesis shows that attitude toward the behavior does not affect the intention of APIP Inspectorate of Bali Province to conduct whistleblowing. The results of this study do not support one of the results of research by Ponnu (2008), Park & Blenkinshopp (2009), Richardson (2012) and Alleyne (2013) which states that attitude toward the behavior affects the intention to do whistleblowing.

Attitude toward the behavior is a combination of individual beliefs on the consequences of certain behaviors

(behavioral beliefs) and their evaluation of these consequences (outcome evaluation). Attitude toward the behavior refers to the extent to which an individual assesses or evaluates the good and bad of a particular behavior. The results of this study indicate that attitude toward the behavior does not affect the intention of APIP Inspectorate of Bali Province to conduct whistleblowing. This is because whistleblowing is one of the risky actions, there are still many people who are afraid to become a whistleblower. Some examples of risks faced by a whistleblower are the threat of suspension, demotion and dismissal. Meanwhile in Indonesia legal protection for a whistleblower is still not optimal. The government still looks doubtful and half-hearted in handling whistleblowing cases so that many whistleblowers are criminalized.

6. Conclusion and Suggestion

Based on the results of data analysis and discussion that has been explained, it can be concluded that Attitude toward the behavior has no effect on the intention of APIP Inspectorate of Bali Province to do whistleblowing. This is because whistleblowing is one of the risky actions, there are still many people who are afraid to become a whistleblower. Whereas in Indonesia there is not yet legal protection for a whistleblower. In addition there are many criminal cases against whistleblowers .. Another factor that causes due to the absence of a special rewards system for an APIP Inspectorate who does whistleblowing.

Subjective norms have a positive effect on the intention of APIP Inspectorate of Bali Province to conduct whistleblowing. This shows that the higher the subjective norm level, the intention of APIP Inspectorate of Bali Province to do whistleblowing will increase. Perceived behavioral control has a positive effect on the intention of APIP Inspectorate of Bali Province to conduct whistleblowing. This shows that, the higher the level of perceived behavioral control of the APIP Inspectorate in Bali Province, the APIP intention to conduct whistleblowing will increase.

Based on the results of the study, it can be suggested to the Inspectorate of Bali Province in order to increase the intention to conduct whistleblowing of APIP in its environment, to pay more attention to the following matters, namely: 1) The importance of informing the existence of violations / fraud to the public. 2) The importance of whistleblowing to prevent things that endanger / harm the organization. 3) The importance of peer support in the whistleblowing process. 4) Whistleblowing will not hamper the reporting process. The four things above can be done by giving workshops or counseling to APIP in the Bali Province Inspectorate about the importance of whistleblowing in order to prevent irregularities and fraud, and reduce the chances of corruption in the Bali Provincial Government. In addition, the government and related institutions are expected to provide more optimal legal protection to whistleblowers.

References

- Ajzen, I. (1985). From Intention To Actions: A Theory Of Planned Behavior. In J. Kuhl & J. Beckman (Ed), *Action Control-From Cognition To Behavior*. 11-39. Available at: <https://www.researchgate.net>
- Ajzen, I. (1991). The Theory Of Planned Behavior. *Organizational Behavior And Human Decision Processes*, 50(2), 179-211.
- Ajzen, I. (2005). *Attitudes, Personality and Behavior*, 2nd ed., Maidenhead, Open University Press. Available at: <https://psicoexperimental.files.wordpress.com/>.
- Aliyah, S. (2015). Analisis Faktor-Faktor Yang Mempengaruhi Minat Pegawai Dalam Melakukan Tindakan Whistle-Blowing. *Jurnal Dinamika Ekonomi dan Bisnis*, Vol. 12 No.2: 173:189
- Alleyne, P., Hudaib, M., Pike, R. (2013). Towards A Conceptual Model Of Whistle-Blowing Intentions Among External Auditors. *The British Accounting Review*, 45 : 10-23.
- Bagustianto, R. (2012). Faktor-faktor Yang Mempengaruhi Niat Pegawai Negeri Sipil (PNS) Untuk Melakukan Tindakan Whistleblowing (Studi Pada PNS BPK RI). *Jurnal Ekonomi dan Keuangan*. ISSN 1411-0393.
- Brennan, Niamh., Kelly, John. (2007). A Study Of Whistleblowing Among Trainee Auditors. *British Accounting Review*, 39 (1): 61-87.
- Ellis, S., Arieli, S. (1999). *Predicting Intention to Report Administrative and Disciplinary Infractions: Applying Reasoned Action Model*. *Human Relations*, 52(7):947-967.
- Furqon. (2009). *Statistiska Terapan untuk Penelitian*. Bandung: ALFABETA
- Ghozali, Imam. (2016). Aplikasi Analisis Multivariete. *Edisi ke-8*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gundlach, M.J., Douglas, S.C., Martinko, M.J. (2003). The Decision To Blow The Whistle: A Social Information Processing Framework. *Academy Of Management Review*, 28: 107-123.
- Muhammad, Rusli. (2015). Pengaturan dan Urgensi Whistleblower dan Justice Colaborator dalam Sistem Peradilan Pidana. *Jurnal Hukum IUS QUIA IUSTUM*. 203-222.
- Near, J.P., Micelli, M.P. (1985). Organizational Dissidence: The Case Of Whistleblowing. *Journal Of Business Ethics*, 4(1), 1-16.
- Near, J.P., Micelli, M.P. (1988). Individual And Situational Correlates Of Whistle-Blowing. *Personnel Psychology*,

41(2) : 267-281.

- Park, H., Blenkinsopp, J. (2009). Whistleblowing As Planned Behavior - A Survey Of South Korean Police Officer. *Journal Of Business Ethics*, 85(4): 545-556.
- Park, H., Levine, T. (1999). The Theory Of Reasoned Action and Self Control: Evidence From Three Cultures. *Communications Monographs*, 66: 199-218.
- Peraturan Gubernur Bali Nomor 74 Tahun 2016 tanggal 20 Desember 2016 tentang Kedudukan, Susunan Organisasi, Tugas dan Fungsi, Serta Tata Kerja Inspektorat Provinsi Bali.
- Ponnu, C.H., Naidu, K., Zamri, W. (2008). Determinants Of Whistleblowing. *International Review Of Business Research Papers*, Vol.4 No.1: 276-298.
- Putri, C.M. (2015) . Pengaruh Jalur Pelaporan dan Tingkat Religiusitas terhadap Niat Seseorang Melakukan Whistleblowing. *Jurnal Akuntansi dan Investasi*, Vol.17 No.1: 22-52.
- Richardson, B.K., Wang, Z., Hall, C.A. (2012). Blowing The Whistle Againsts Greek Hazing: The Theory of Reasoned Action as a Framework for Reporting Intentions. *Communication Studies*, Vol.6, No.2: 172-193.
- Sekar Arum, M.A.N. (2015). Peran Badan Pemeriksa Keuangan Dalam Pemeriksaan Terhadap Pengelolaan Keuangan Negara Oleh Pemerintah Daerah (Studi Kasus Pemeriksaan BPK Perwakilan DIY Terhadap Pemerintah Kabupaten Sleman), *E-Jurnal Universitas Atmajaya*.
- Sugiyono, (2007). *Metode Penelitian Bisnis*. Bandung : Alfabeta
- Winardi, R.D. (2013). The Influence Of Individual And Situational Factors On Lower-Level Civil Servants' Whistle-Blowing Intention In Indonesia. *Jurnal Of Indonesian Economy and Business*, Vol. 28. No. 3: 361-376.
- Yohanes, E., Paton, A., Alaydrus, A. (2016). Peran Aparat Pengawas Intern Pemerintah (APIP) Dalam Penyelenggaraan Pemerintahan Daerah di Kabupaten Bulungan. *eJournal Administrative Reform*, Vol.4 No.1:65-78.
- Zakaria, M., Abd Razak, S.N.A., Yusoff, M.S.A. (2016). The Theory Of Planned Behavior as a Framework for Whistle-Blowing Intentions. *Review Of European Studies*, Vol. 8. No. 3.