

FACTORS AFFECTING THE INTENTION OF WHISTLEBLOWING BEHAVIOR

Yustiana Djaelani¹⁾

Email: yustianadj@gmail.com

Universitas Khairun, Ternate, Indonesia

Fitriani Sardju²⁾

Email: fitry.lithven@gmail.com

Universitas Khairun, Ternate, Indonesia

(Diterima: 22-12-2021; direvisi: 23-12-2021; dipublikasikan: 24-12-2021)



©2021 –Bongaya Journal for Research in Accounting STIEM Bongaya. Ini adalah artikel dengan akses terbuka dibawah licensi CC BY-NC-4.0 (<https://creativecommons.org/licenses/by-nc/4.0/>).

Abstract: *The purpose of this study was to analyze the influence of attitudes, subjective norms, behavioral control and religiosity on the intentions of tax accounting students in carrying out whistleblowing actions. This research is a quantitative research. The respondents are tax accounting students. The sample in this study uses primary data. The data collected was processed using the SPSS version 2.1 program. The statistical method used to test the hypothesis is multiple linear regression analysis. The results of this research are subjective norms, behavioral control and religiosity affect the intention of tax accounting students in doing whistleblowing. And attitude has no effect on the intention of tax accounting students in doing whistleblowing.*

Keywords: *Attitudes, subjective norms, behavioral control, religiosity and intentions of tax accounting students in carrying out whistleblowing actions*

INTRODUCTION

It is believed that the effort to reduce fraud or fraud is through the implementation of a reporting system. Fraudulent disclosure (reporting) is a term that has emerged since the Sarbanes-Oxley Act (SOX) of 2002 in the United States. It can encourage company employees to report violations that have occurred without worrying about the party being reported. The Indonesian National Governance Policy Committee (KNKG) issued guidelines on the Indonesian reporting system and violation or disclosure of fraud (reporting system) on November 10, 2008 (Handika & Sudaryanti, 2017).

Reporting is the most effective way to prevent fraud in an organization or company. This is based on the results of a survey conducted by the Indonesian Fraud Investigation in 2019. The survey showed that reporting media (reports) ranked first in fraud detection, accounting for 38.9%, followed by internal audit, accounting for 23.4% (Indonesia Fraud Investigation, 2019).). The whistleblower (whistleblower) is protected by the company and Indonesian laws. The regulations on the protection of whistleblowers in Indonesia are stipulated in the Republic of Indonesia Law No. 31 of 2014 on the Protection of Witnesses and Victims (Republic of Indonesia Law No. 31, 2014).

LITERATURE REVIEW

1. *Theory of Planned Behavior*

Netemeyer & Ryn, (1991), Planned Behavior Theory (TPB) is a development of Rational Action Theory (TRA) previously proposed by Fishbein and Ajzen. In the rational behavior theory (TRA), it is explained that a person's behavior intention is formed by two main factors, namely subjective norms

and attitudes to behavior, while another factor is added to the planned behavior theory, namely the perceptual control of behavior. The theory is based on the assumption that humans are rational people and they consider the impact of their actions before deciding to perform the actions they will do (Sangadji, 2019).

a. Behavior attitude

Jennings & Seaman, (1990) defines attitude as the degree of a person's feeling (feeling) towards accepting or rejecting an object or behavior, and is measured by a procedure that places the individual on a bipolar evaluation scale, such as good or no Okay, agree or decline, etc. Therefore, a person's attitude towards disclosing fraud (reporting) will show how the reporting is good or bad for someone.

b. Subjective norms

When a person gets a good response from someone he thinks is important in his life and can accept what he is going to do, some of his actions will be executed. Therefore, normative beliefs produce an awareness of the social environment or subjective normative pressure.

c. Behavior control perception

Under certain circumstances, an individual's behavior cannot be controlled under his control, but the reverse may also happen. Personal behavior can be controlled because it is caused by internal and external factors. Skills, willingness, information and other factors from within the individual are internal factors. The environment around the individual becomes an external factor that affects the individual's behavior. How an individual understands his behavior is the result of his exercise of control is the perception of behavior control.

2. Whistleblowing

Whistleblowing is a term that has emerged since the Sarbanes-Oxley Act (SOX) of 2002 in the United States. It can encourage company employees to report violations that have occurred without worrying about the party being reported. In Indonesia, the National Governance Policy Committee (KNKG) issued the "Guidelines for Reporting and Violation Systems" on November 10, 2008 (Handika & Sudaryanti, 2017). (Elias and Kreshastuti, 2014) stated that whistleblowing can be Occurs internally (internally) and externally (externally). When an employee learns that another employee has committed fraud and then reports the fraud to his superiors, an internal whistleblowing occurs. When employees discover fraud in the company and notify the public, an external whistleblowing occurs because fraud can harm the community.

3. Attitude

Park and Blenkinsopp (2009) define attitude as an individual's assessment of his degree of agreement or disagreement with a certain behavior/action. According to the planned behavior theory (TPB), attitude is one of the variables that affect a person's behavioral interest. According to the concept of behavior (Notoadmodjo, 2003), behavior is one or more activities of related individuals, which can be directly or indirectly observed. Human behavior itself is a human activity (Ninda Juniantika Rahman, 2018).

4. Subjective norms

Jogiyanto (2007:42), subjective norms are a person's views or opinions on the beliefs of others, and these opinions or opinions will affect whether they intend to perform the behavior under consideration. If a person's behavior can be accepted by people he considers important in his life and can accept what he is going to do, then he will perform a certain behavior (Handika & Sudaryanti, 2017).

5. Behavior control

Ghufon (2010) pointed out that behavior control is a personal skill that is sensitive to reading self and environmental conditions. In addition, according to the situation and conditions to control and manage behavioral factors to control the ability of behavior, the tendency to attract attention, change behavior to adapt to others, and the desire to please others. From this statement, it can be said that the perception of behavior control is people's perception of the difficulty of showing interest attitudes. Therefore, when someone thinks that the behavior is easy to perform or do, there will be an intention to perform the behavior because of the things that support the behavior (Simanihuruk, 2020).

6. Religious belief

Glock, C. Y., & Stark (1970) explained that religious belief is a commitment related to a person's religion and beliefs, which can be observed through the activities or behaviors of an individual's beliefs. Basically, a person's control of his behavior is affected by internal and external factors. Internal factors, such as skills, willingness, and information; and external factors such as culture, politics, and religion. Therefore, one cannot fully control one's own behavior (Fenti, 2021).

HYPOTHESIS DEVELOPMENT

H1 = The influence of attitude on behavior intention to take action whistleblowing

H2 = The influence of subjective norms on the behavior of the intention to take whistleblowing actions

H3 = Behavioral control perceptions of the intention to take whistleblowing actions

H4 = Religiosity to the intention to take whistleblowing actions

METHOD

Methods of collecting data

The data collection in this study was conducted by questionnaire survey method. The data was collected by distributing questionnaires to accounting students majoring in taxation in the School of Economics and Business.

Data type and source

The type of data used in this study is quantitative data, and the main data comes from accounting students majoring in taxation.

Population and sample

The population used in this study are tax accounting students from the School of Economics and Business of Karen University, and as many as 80 accounting students majoring in taxation (source: Karen University Accounting Research Projects Bureau). The basis for selecting samples using saturation sampling is a sampling technique that uses all members of the population as samples (Sugiyono, 2014).

The raw data method was used in this study. Because it uses all the elements of the whole. The data used in this study are first-hand data, and the first-hand data is the source of research data directly obtained from a sample of 80 people in the School of Economics and Business.

Data analysis method

After the data is collected, it needs to be analyzed. All data of the questionnaire distribution results are scored and analyzed by statistical tests. The test method is multiple regression analysis. This study chooses multiple regression analysis because multiple regression techniques can directly draw conclusions that affect each independent variable. Partially or together (Algifari, 2015: 85).

RESULT AND DISCUSSION

Result

Table 4.1 Hasil Uji Statistik Deskriptif

	N	Min.	Maks	Mean	Std Devesiasi
Attitude	60	11,00	20	14,93	2,73
Subjective norms	60	12,00	20	17,00	2,30
Behavior control	60	32	48	40,53	3,73
Religious belief	60	13	20	17,50	1,86
Intention	60	10	15	13,43	1,31
valid	60				

According to Table 4.1, the number of respondents (N) that can be described as valid and capable of further processing is 60 respondents. In terms of attitude variables, the smallest responder is 11, the largest responder is 20, the average is 14.93, and the standard deviation is 2.73. The minimum subjective normative variable is 12, the maximum is 20, the average is 17.00, and the standard deviation is 2.30. The minimum behavior control perception variable is 32, the minimum is 48, the average is 40.53, and the standard deviation is 3.73. The minimum value of the religious belief variable is 13, the maximum value is 20, the average value is 17.50, and the standard deviation is 1.86. The minimum value of the Intention variable is 10, the maximum value is 15, the average value is 13.43, and the standard deviation is 1.31.

Validity Test

**Table 4.2 Validity X1
Correlations**

X1.1	0.825
X1.2	0.807
X1.3	0.759
X1.4	0.699

Based on the data in Table 4.2 above, it can be seen that the correlation value between the structure index and the related structure is higher than the correlation value with other structures. The test results show that this variable has good discriminative validity.

Reliability Test

The test is done by looking at the composite reliability and Cronbach Alpha value. If the composite reliability value of a construct > 0.7 and Cronbach's alpha > 0.60, then the construct can be declared reliable.

Normality Test

Table 4.3 Normality Test 1-Sample-K-S

N	60
Asymp. Sig. (2-tailed)	0,200

According to the normality test results in Table 4.3, Kolmogorov Smirnov's significance value is 0.20 above 0.05. This shows that the regression model data satisfies the normality assumption. The data of normality test and statistical test can conclude that the regression models in this study are feasible because they satisfy the normality assumption.

Multicollinearity Test

Table 4.4 Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
X 1	0,95	1,04
X 2	0,28	3,47
X 3	0,53	1,85
X 4	0,30	3,23

The results of the multicollinearity test are shown in Table 4.4. From the output Collinearity Statistics (tolerance and VIF values), it can be seen that the Tolerance values of X1 (0.95), X2 (0.28), and X3 (0.53) X4 (0, 30) Greater than 0.10. At the same time, the values of VIF X1 (1.24), X2 (3.47),

X3 (1.85) and X4 (3.23) of all variables are less than 10. Therefore, it can be concluded that there is no multicollinearity in the regression model.

Heteroscedasticity Test

According to the results of the Glesjer test, the significance value of X1 is (0.39), X2 is (0.14), X3 is (0.95), and X4 is (0.80) greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity in the regression model in this study

Moderating Regression Analysis (MRA)

Tabel 4.5 Hypothesis Test

Variabel Penelitian	Koefisien Regresi	t _{hitung}	Sig
Konstanta	5.228	3.097	.003
X1	-.008	-.152	.880
X2	.422	4.611	.000
X3	.135	3.275	.002
X4	-.248	-2.269	.027

R = 0.772
R Square = 0.596
Adjusted R Square = 0.566
Sig = 0.000
N = 60

Sumber : Data Pengolahan SPSS (2020)

According to Table 4.8, pay attention to the numbers in the regression coefficient column, the regression equation can be arranged as follows:

$$Y = 5.228 - 0.008 + 0.422 + 0.135 - 0.248 + e$$

1. The obtained constant value is 5.228, that is, if the variables X1, X2, X3, and X4 are 0, the value of the Intention variable is 5.228.
2. The regression coefficient value of the attitude variable is in the negative direction, which is -0.008, and the significance value is 0.880. This shows that if the posture variable is reduced by 1 unit, the intention variable is reduced by -0.008 assuming that the other independent variables are considered constants.
3. The subjective norm variable has a positive regression coefficient value of 0.422 and a significance value of 0.000. This shows that if the subjective normative variable is increased by 1 unit, then assuming that the other independent variables are considered constants, the intent variable will increase by 0.422.
4. The regression coefficient value of the behavior control perception variable is 0.135 in the positive direction, and the significance value is 0.002. This shows that if the behavioral control perception variable increases by 1 unit, then assuming that other independent variables are considered constants, the intention variable will increase by 0.135.
5. The positive regression coefficient value of religious variables is -0.248, and the significance value is 0.027. This shows that if the religious belief variable increases by 1 unit, then assuming that the other independent variables are considered constants, the intention variable will decrease by -0.248.
6. The output result shows that the R2 value in the regression model is 0.566 or 56.6%. This means that the independent variable's ability to explain the variance of the dependent variable is 56.6%. At the same time, 0.434 or 43.4% is explained by other variables not examined in this study.
7. Simultaneous statistical test (F-Test) shows that the two independent variables of attitude, subjective norms, perceived behavior control and religious belief have a significance value of 0.000. Since the significance value is less than 0.05, it can be concluded that attitudes, subjective norms, perceived behavior control, religious beliefs and other variables simultaneously or jointly affect intentions
8. Some statistical tests (T-test) show that the significance values of subjective norms, perceived behavior control, and religious belief variables are 0.000, 0.002, and 0.027, respectively. Since the

significance value is less than 0.05, it can be concluded that subjective norms, perceived behavior control, and religious beliefs have an effect on intention. This means that H2, H3, and H4 are accepted. At the same time, the significance value of the posture variable is 0.880 because the significance value is greater than 0.05. It can therefore be concluded that attitude has no effect on intention. This means H1 is rejected.

Discussion

1. The influence of attitude on intention

The results show that attitude has no effect on intention, that is, there is a reverse weak relationship, so the level of attitude does not affect the intention of whistleblowing. If the individual has a good positive attitude, then this will encourage the person to report the intention, which means that the individual assumes that he has this intention, which can have a positive or beneficial influence on the individual or others.

The theory of planned behavior is related to human behavior. It considers common sense and information retrieval, and the consequences of its behavior lead to differences in the attitude of each student. This may be caused by a variety of factors, such as a person's emotional factors, personal experience, or environmental factors.

The results of this study support the research conducted by Perdana et al. (2018) and Handika & Sudaryanti (2017) pointed out that attitude does not significantly affect the reporting intention. However, contrary to the findings of Saud (2016); Dayawanthi (2017); Nurofik (2013); Parianti et al. (2016); Yoga (2017) pointed out that attitude has a positive effect on whistleblowing intentions.

2. The influence of subjective norms on intention

The results of this study prove that subjective norms have a significant positive impact on reporting intentions, that is, the higher the subjective norms, the higher the reporting intentions. Subjective norms are the conditions for the individual's surrounding environment to accept or not accept behavior. The results of this study show that subjective norms have a significant positive impact on students' willingness to report.

In other words, the higher the role model believes that reporting is the right thing, the more students will report it. These results are consistent with the planned behavior theory which aims to find out the causes of student behavior.

This research supports the research conducted by Damayanthi et al. (2017); Nurofik (2013); Parianti et al. (2016); Zakaria et al. (2016); Yoga etc. (2017); Handika & Sudaryanti (2017) and Perdana et al. (2018) pointed out that subjective norms have a positive impact on reporting intentions. Although this study contradicts Saeroji et al. (n.d.) It pointed out that subjective norms have no positive influence on reporting intentions.

3. The influence of perceptual behavior control on intention

The results of this study indicate that perceptual behavior control has an impact on intention. The perception of behavior control is how a person understands that the displayed behavior is the result of the self-control performed. The perception of behavior control is a function based on beliefs called control beliefs, that is, a person's belief in the existence or non-existence of control beliefs prohibits or supports someone to do something. In line with the theory of planned behavior related to human behavior, considering the consequences of common sense and information retrieval and their behaviors, each student's perception of behavior control is different, resulting in the intention of whistleblowing.

The results of this study are consistent with the study conducted by Damayanthi et al. (2017); Nurofik (2013); Parianti et al. (2016); Yoga etc. (2017); Saeroji et al. (n.d.) and Handika & Sudaryanti (2017). Although this research is inconsistent with previous research conducted by Saud (2016); Zakaria, Razak & Noor (2016); and Prime et al. (2018). The cognition of behavior control is actually based on control beliefs or control factors, that is, inhibitory factors or factors that support individual whistleblowing.

If an individual believes that he or she does not have a good opportunity to expose the wrongdoing and encounters significant obstacles in whistleblowing, then the individual's perception of the control exercised during the reporting will be lower.

4. The influence of religion on intention

The results of this study show that religious beliefs have an impact on the willingness to whistleblowing. In other words, if someone has a high commitment to religious beliefs or religious beliefs, then he will have a greater willingness to be honest, including reporting. This research is inconsistent with previous research, namely, Nur Iksan & Sukardi (2020) The influence of religious beliefs, attitudes, subjective norms, and behavioral control on the intention to purchase halal cosmetics, Ahmed Daran University School of Economics and Business, Yogyakarta . In this study, it is explained that the religious belief variable has no effect on intention.

According to Keller (2007), religious belief is the basic basis for forming moral standards or reflecting the evaluation of someone's moral behavior, because someone's religious belief reflects the degree of an individual's belief in their God or God, as well as the belief of the majority of people . Existing religion teaches to always do good deeds and stay away from shameful behavior.

Research conducted by (Bernatt, 1996) shows that a person's religious beliefs influence the decision to report wrongdoing, so religious beliefs can be used to measure whether it is possible for someone to report a good level of religious beliefs, and vice versa even if they believe in their God , It's also possible that someone will report a violation. very good.

Therefore, it can be seen from the above description that religiousness is a measure of a person's behavior when making a decision to reflect the degree of his belief in his God.

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

This research examines several factors that affect students' intention to whistleblowing behavior by examining variables such as attitudes, subjective norms, behavior control perceptions, and religious beliefs about intentions. This study obtained 60 questionnaire data from 80 questionnaires distributed to students of the School of Economics and Business of Karen University. The test results support the second, third, and fourth hypotheses that subjective norms, perceptions of behavior control, and religious beliefs will affect whistleblowing intentions. At the same time, the result of testing the first hypothesis is that attitude has no effect on whistleblowing.

B. Suggestions

The main data used in this study is the result of the questionnaire filled out by the respondent. The data collected is not large enough because it was only tested in the Karen University School of Economics and Business. Further research is expected to expand and expand the research sample so that it can be presented outside of financial institutions, not just the economics and business department. Add other variables, such as professional commitment, gender, and length of service to view whistleblowing.

REFERENCES

- Handika, M. F. D., & Sudaryanti, D. (2017). Analisis Faktor-Faktor yang Mempengaruhi Niat Mahasiswa Melakukan Tindakan Whistleblowing (Studi Pada Mahasiswa Akuntansi STIE Malang). *Jurnal Ilmiah Bisnis dan Ekonomi Asia*, 11(1), 56–63.
- Jennings, D. F., & Seaman, S. L. (1990). Aggressiveness Of Response To New Business Opportunities Following Deregulation: An Empirical Study Of Established Financial Firms. *Journal of Business Venturing*, 5(3), 177–189. [https://doi.org/10.1016/0883-9026\(90\)90031-N](https://doi.org/10.1016/0883-9026(90)90031-N)
- Jogiyanto. 2007. Sistem Informasi Keperilakuan. Percetakan Andi Offset. Yogyakarta.
- Netemeyer, R., & Ryn, M. Van. (1991). *The Theory of Planned Behavior*.
- Notoatmodjo, Soekidjo. 2003. Metodologi Penelitian Kesehatan. Jakarta: Rineka Cipta
- Park, H. dan J. Blenkinsopp. 2009. *Whistle-blowing as planned behavior – a survey of South Korean police officers*. *Journal of Business Ethics*, 85(4), 545–556.
- Sangadji Justika, 2019., “Faktor-Faktor yang Memengaruhi Niat Mahasiswa Akuntansi Melakukan Tindakan Whistleblowing”., Proposal., Fakultas Ekonomi dan Bisnis Universitas Khairun Ternate.
- Undang-undang No 31 Tahun 2014 tentang Perlindungan Saksi dan Korban, <https://www.bphn.go.id/data/documents/14uu031.pdf>