



Maksimum: Media Akuntansi Universitas Muhammadiyah Semarang, Vol 13 (No.1) 2023, 97-102

<https://jurnal.unimus.ac.id/index.php/MAX>

Nationally Accredited based on the Decree of the Minister of Research, Technology and Higher Education, Number 1429/E5.3/HM.01.01/2022



The Impact of Commitment, Attitude, Subjective Norm and Perception of Behavioral Control on Intention to do Whistleblowing

Arifia Yasmin¹, Asrofi Langgeng Noermansyah²

¹Department of Accounting, Harapan Bersama Polytechnic, Tegal, Indonesia

Info Article

History Article:

Submitted : January 19, 2023

Revised : July 15, 2023

Accepted : August 18, 2023

Keywords:

Subjective Norms; Perceived

Behavior Control;

Whistleblowing.

Abstract

In institutions, the role of the whistleblower is often used to reduce the number of internal fraud that occurs, for example in goods procurement activities, asset embezzlement activities and other fraudulent activities. This research was to determine the consequence of commitment, attitude, subjective norms and perceived behavioral control on the intention to do whistle blowing in Harapan Bersama Polytechnic. This research is to make all of the information such as goods procurement to be more transparent. This research uses primary data sources obtained from distributing questionnaires to respondents, namely all employees of Harapan Bersama Polytechnic. The outcomes of this research are that there is an control of attitude variable on an intention to do the Whistle Blowing. For variable commitment, subjective norms and views of behavioral control have no effect on the aim to do the Whistle Blowing.

JEL Classification: D53,D63, G40

How to Cite: Yasmin. A. & Noermansyah, A. L. (2023). The Impact of Commitment, Attitude, Subjective Norm and Perception of Behavioral Control on Intention to do Whistleblowing. *Maksimum: Media Akuntansi Universitas Muhammadiyah Semarang*, 13(1), 97-102.

DOI: 10.26714/MKI.13.1.2023.97-102

Copyright © 2023 Authors. This is an open-access article distributed under the terms of the Creative Commons Attribution-ShareAlike 4.0 International License (<http://creativecommons.org/licenses/by-sa/4.0/>)

Introduction

Fraud is challenging to detect because individuals who commit fraud tend to cover up their crimes. Fraud is an act that is difficult to predict, and auditors have limited experience in detecting fraud. The increasing complexity of organizational operations and limited information within an organization means that organizational capacity still needs to be continuously optimized through social control mechanisms and applying a whistleblowing structure (Alao, 2016; Uwuigbe et al., 2019). Research on whistleblowing has been carried out a lot, and most of them try to describe what factors influence individuals to do whistleblowing. The motivation of whistleblowers is to do something right for the organization in which they work. Whistleblowers already know the risks they may receive, such as the consequences for their careers, personal lives, and social life (Ibrani et al., 2019).

In institutions, the role of the whistleblower is often used to reduce internal fraud, for example, in goods procurement activities, asset embezzlement activities and other fraudulent activities. With whistleblowers in institutions, the environment in institutions will be much healthier. This will also be an added value for the institution so that it can be reckoned with the externals. In Indonesia, the former Head of the Criminal Investigation Unit for the Indonesian Police, Susno Duaji, who reported fraud in brokering cases within his institution, was instead made a suspect for defamation and disciplinary violations as a member of the Indonesian National Police. Prior research associated with whistleblowing intentions has shown several elements of whistleblowing intentions. Applying the Model of Planned Behavior explains that a single performance arises because of the purpose underlying this behaviour, which is formed by three main factors: attitudes to performance, subjective norms, and perceptions of control over behaviour. This was investigated by Agustin et al. (2023), which uses a theoretical framework (Ajzen, 1991).

There has yet to be a Whistle-blowing system implemented in Harapan Bersama Polytechnic. Even though institutions can use the whistle-blowing system as a means of joint control. The purpose of the blowing system is to make all of the information, such as goods procurement, more transparent (Hutapea & Hapsari, 2021). The control exercised can be in the form of control over employees or PHB assets. Internal auditors are also involved in applying good governance at PHB. In-house auditors must be dedicated to their competence in dealing with any conflict linked to disclosing assessment findings that could damagingly impact their organisation's profits, position or sustainability. Yendrawati (2019) states that an excellent level of ethical concern will raise a person's understanding to weigh every event, problem and conflict.

The Impact of Commitment on Intention to do Whistleblowing

Whistleblowing is stated by fellows of an institute concerning damages for unlawful or dishonest movements to parties within the institute. In institutions, the role of the whistleblower is often used to reduce internal fraud, for example, in goods procurement activities, asset embezzlement activities and other fraudulent activities. With whistleblowers in institutions, the environment will also be much healthier. The research from Reniati (2020) indicates that the attitude variable towards whistleblowing positively influences individual intentions to do whistleblowing. The more positive the individual's attitude towards whistleblowing, the higher the individual's intention to do whistleblowing.

H1: Professional Commitment Impact on Intention to do Whistleblowing

The Impact of Attitude on the Intention to do Whistleblowing

Behaviour attitudes are well-defined by Jogiyanto (2010) as a person's positive or negative feelings if they have to do the behaviour to be determined. Positive attitudes lead to stopping illegal activities, protecting society and developing the moral environment, while undesirable attitudes lead to threats of retaliation (Kartika & Iramani, 2013; Proctor, 2022). Previous research on whistleblowing found that police officers' attitudes towards whistleblowing had a significant impact on the purpose of committing whistleblowing both inside and outside (Caroline et al., 2023; Evia et al., 2022; Huda et al., 2018).

H2: Attitude Impact on Intention to do Whistleblowing

The Impact of Subjective Norms on the Intention to Do Whistleblowing

Perception makes decisions about social influences to engage or not in certain behaviours, referred to as personal norms. The concept of Planned Behavior argues that when a decision-maker perceives that it is essential for others to approve or suggest a particular behaviour, the decision-maker is likelier to engage in that performance. [Górecki & Letki \(2021\)](#) found that public influence impacts health professionals' intentions to report associates. Likewise, [Gunawan & Putra \(2021\)](#) found that social power impacts the whistleblowing intention of military personnel and police officers.

H3: *Subjective Norms Impact on Intention to do Whistleblowing*

The Impact of Perceived Control On Intention to do Whistleblowing

Perceived behavioural control is an individual's view of trouble in carrying out specific behaviours ([Saleem & Alzoubi, 2018](#)). Previous studies have shown that perceived behavioural control influences whistleblowing intention ([Anisa et al., 2022](#); [Górecki & Letki, 2021](#); [Mabula & Ping, 2018](#)). [Sharif et al. \(2020\)](#) found that perceived behavioural control has an affirmative result on a person's intention to do whistleblowing.

H4: *Perceived Control Impact on Intention to do Whistleblowing*

Method

This research uses a quantitative method research. The data used by a questionnaire given and filled in by the respondent and data regarding the general description of the respondent. The population in this research were all employees at the Harapan Bersama Polytechnic, with 306 employees. The sampling technique used was the purposive sampling method. In this study, the criteria applied were Permanent Employees at the Harapan Bersama Polytechnic and those not currently holding Structural positions (Not Directors, Deputy Directors, Heads of Sections and Heads of Study Programs). Respondents who were successfully obtained for this study were 65 people. Those respondents filled out the questionnaire via google form in two weeks. The data were processed for statistical testing using the SPSS program.

Result and Discussion

This research was conducted on employees of the Harapan Bersama Polytechnic, with 65 questionnaires obtained. The 65 questionnaires filled by respondents can be grouped based on gender, age, education and length of work.

Table 1. Respondent Demographics

Information	Total	%
Samples	65	100%
Gender		
Man	40	61.5%
Woman	25	38.5%
Age		
20-30	28	43.1%
31-40	30	46.2%
41-50	5	7.7%
>51	2	3.1%
Length of work		
>1 year	3	4.6%
1-5 years	25	38.5%
5-10 years	20	30.8%
>10 years	17	26.2%
Education		
SMA/SMK	16	24.6%

D3	14	21.5%
S1	19	29.2%
S2	14	21.5%
Another	2	3.1%

Source: Processed data, 2023

Regression Result

Data analysis calculations used manual statistical analysis and data processing with SPSS.

Table 3. Regression Equation

Variable	Beta	t-Statistic	Sig	R-Square
Commitment	0.053	0.816	0.418	0.645
Attitude	0.570	3.411	0.001	
Subjective Norms	0.209	16.83	0.098	
Perceived Behavioral Control	0.206	16.13	0.112	

DISCUSSION

The Impact of Commitment on Intention to Do Whistleblowing

The first hypothesis (H1) shows that the Commitment Variable does not impact the intent to do Whistleblowing. This is shown by implication value larger than 0.05, namely 0.418. The influence of an individual's commitment to the intention to whistleblowing depends on the individual. So whistleblowers who want to do whistleblowing must have self-assurance that whistleblowing will carry optimistic concerns for entities who do that (Ademola et al., 2019; Murdijaningsih et al., 2022; Wilevy dan Augustina Kurniasih, 2021).

The Impact of Attitude on the Intention to Do Whistleblowing

The outcomes of the second hypothesis (H2) show that the attitude variable impacts the intention to do whistleblowing, evidenced by a significance value of less than 0.05, namely 0.001. These results positively influence attitudes towards employees' intentions or intentions to take whistleblowing actions. Individuals generally perform good behaviour if they believe it can provide benefits. The more positive a person's attitude, the more positive the person's purpose is to achieve good behaviour. Attitudes of influence with whistleblowing intentions are also supported by research (de Chernatony, 1999; Jensen & Meckling, 1976; Kartika & Iramani, 2013; Suun, 2021; Wati et al., 2020; Ye & Kulathunga, 2019).

The Impact of Subjective Norms on the Intention to Do Whistleblowing

The subjective norm variable has no outcome on the purpose of whistle-blowing, evidenced by a significance value greater than 0.05, namely 0.098. Subjective norms are conditions in which the environment around a single accepts or does not take a performance. When this research results that subjective norms do not affect an employee's intention to take whistle-blowing actions, it means that there is no support from the surrounding environment that makes employees take whistle-blowing actions. In other words, when the people he serves as role models do not think that whistleblowing is the right thing, it is highly likely that employees will not do it either. The results of this study are in line with (Dechow et al., 1996; Lind et al., 2020; Purnama & Kusumawardhani, 2020; Yazar Soyadi et al., 2019).

The Impact of Perceived Behavioral Control on Intention to Do Whistleblowing

The perceived variable of behavioural control has no result on the intention to do whistle-blowing by a significance value greater than 0.05, namely 0.112. According to Ariyanto (2020), When an organization has created and developed effective procedures for whistleblowing reporting internally, it means that the

organization is trying to prevent whistleblowing reporting from occurring externally. Perceptions of actual behaviour control are grounded on control beliefs or control factors, significance factors that inhibit or support persons to whistleblowing.

Conclusion and Recommendation

Individuals will perform a behaviour if they believe it can provide benefits (a positive thing). In Politeknik Harapan Bersama, there is no support from the surrounding environment that makes employees take whistleblowing actions. This may be due to other factors being considered, such as cultural and environmental factors in PHB and the control factor for each respondent, which is also different. There is no protection for Whistleblowers and no socialization regarding this provision. This affects individuals to report things they feel are inappropriate regarding the rules. Advanced research is advised to escalate samples so that it can generalize the results of the study using respondents to test the effect of other cultural elements of whistleblowing meanings and additional variables that have not been used and are significantly on suspected of influencing whistleblowing behaviour.

References

- Ademola, S. A., Musa, A. S., & Innocent, I. O. (2019). Moderating Effect of Risk Perception on Financial Knowledge, Literacy and Investment Decision. *American International Journal of Economics and Finance Research*, 1(1), 34–44. <https://doi.org/10.46545/aijefr.v1i1.60>
- Agustin, R., Nurcahyono, N., Sinarasri, A., & Sukesti, F. (2023). Financial Ratio and Stock Returns in Indonesia Equity Markets : A Signaling Theory Approach. *International Conference on Business, Accounting, Banking, and Economics*, 277–292. <https://doi.org/10.2991/978-94-6463-154-8>
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.
- Alao, A. A. (2016). Analysis of Fraud in Banks : Evidence From Nigeria. *International Journal of Innovative Finance and Economics Research*, 4(2), 16–25.
- Anisa, O. N., Agung, R. E. W., & Nurcahyono, N. (2022). Faktor-Faktor yang Mempengaruhi Harga Saham: Berdasarkan Signaling Theory. *Jurnal Akuntansi Indonesia*, 11(2), 85–95.
- Ariyanto, D. (2020). Influence of justice, culture and love of money towards ethical perception on tax evasion with gender as moderating variable. *Journal of Money Laundering Control*, 23(1), 245–266. <https://doi.org/10.1108/JMLC-06-2019-0047>
- Caroline, H. I., Minarso, B., & Nurcahyono, N. (2023). *Determinan Opini Audit Going Concern : Studi Kasus Perusahaan Sektor Industri Barang Konsumsi*. 7(1). <https://doi.org/10.18196/rabin.v7i1.17082>
- de Chernatony, L. (1999). Brand Management Through Narrowing the Gap Between Brand Identity and Brand Reputation. *Journal of Marketing Management*, 15(1–3), 157–179. <https://doi.org/10.1362/026725799784870432>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1996). Causes and consequences of earnings manipulation: An analysis of firms subject to enforcement actions by the SEC. *Contemporary Accounting Research*, 13(1), 1–36.
- Evia, Z., Santoso, R. E. Wi., & Nurcahyono, N. (2022). Pengalaman Kerja, Independensi, Integritas, Kompetensi dan Pengaruhnya terhadap Kualitas Audit. *Jurnal Akuntansi Dan Governance*, 2(2), 141. <https://doi.org/10.24853/jago.2.2.141-149>
- Górecki, M. A., & Letki, N. (2021). Social Norms Moderate the Effect of Tax System on Tax Evasion: Evidence from a Large-Scale Survey Experiment. *Journal of Business Ethics*, 172(4), 727–746. <https://doi.org/10.1007/s10551-020-04502-8>
- Gunawan, B., & Putra, H. C. (2021). Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange and Malaysia Stock Exchange Period 2017-2018. *International Conference on Sustainable Innovation 2020-Accounting and Management*, 176(ICoSIAMS 2020), 113–120.
- Huda, N., Hulmansyah, H., & Rini, N. (2018). Faktor Yang Mempengaruhi Perilaku Konsumsi Produk Halal Pada Kalangan Mahasiswa Muslim. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 2(2), 247–270.

- <https://doi.org/10.24034/j25485024.y2018.v2.i2.3944>
- Hutapea, M. D., & Hapsari, A. N. S. (2021). Uncover Potential Fraud and its Mitigation Efforts in the Assistant Corps. *Asia Pacific Fraud Journal*, 6(1), 52–64.
- Ibrani, E. Y., Faisal, F., Handayani, Y. D., & Ntim, C. G. (2019). Determinant of non-GAAP earnings management practices and its impact on firm value Determinant of non-GAAP earnings management practices and its impact on firm value. *Cogent Business & Management*, 6(1). <https://doi.org/10.1080/23311975.2019.1666642>
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics* 3, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Jogiyanto, H. . (2010). *Teori Portofolio dan Analisis Investasi*. BPFE Yogyakarta.
- Kartika, N., & Iramani, R. (2013). Pengaruh Overconfidence, Experience, Emotion Terhadap Risk Perception Dan Risk Attitude Pada Investor Pasar Modal Di Surabaya. *Journal of Business and Banking*, 3(2), 177. <https://doi.org/10.14414/jbb.v3i2.235>
- Lind, T., Ahmed, A., Skagerlund, K., Strömbäck, C., Västfjäll, D., & Tinghög, G. (2020). Competence, Confidence, and Gender: The Role of Objective and Subjective Financial Knowledge in Household Finance. *Journal of Family and Economic Issues*, 41(4), 626–638. <https://doi.org/10.1007/s10834-020-09678-9>
- Mabula, J. B., & Ping, H. D. (2018). Use of technology and financial literacy on SMEs practices and performance in developing economies. *International Journal of Advanced Computer Science and Applications*, 9(6), 74–82. <https://doi.org/10.14569/IJACSA.2018.090611>
- Murdijaningsih, T., Bariyah, S., & Danuta, K. S. (2022). Determinant Analysis of Audit delay: Empirical Study on Companies in the Consumer cyclical Sector. *Procedia of Social Sciences and Humanities*, 3(c), 460–467. <https://doi.org/10.21070/pssh.v3i.139>
- Proctor, S. L. (2022). Rewarding recovery: the time is now for contingency management for opioid use disorder. *Annals of Medicine*, 54(1), 1178–1187. <https://doi.org/10.1080/07853890.2022.2068805>
- Purnama, I. A., & Kusumawardhani, I. (2020). Mitigating Budgetary Slack with Moral Imagination and Clawback Provisions: An Experimental Study. *Advances in Economics, Business and Management Research*, 144(Afbe 2019), 96–100. <https://doi.org/10.2991/aeblr.k.200606.015>
- Reniaty, R. S. W. M. A. (2020). Financial Performance and Corporate Social Responsibility on Return of Shares. *Jurnal Akuntansi*, 23(3), 409. <https://doi.org/10.24912/ja.v23i3.611>
- Saleem, E., & Alzoubi, S. (2018). Audit quality , debt financing , and earnings management : Evidence. *Journal of International Accounting, Auditing and Taxation*, 30(December 2017), 69–84. <https://doi.org/10.1016/j.intaccudtax.2017.12.001>
- Sharif, A., Aloui, C., & Yarovaia, L. (2020). COVID-19 pandemic, oil prices, stock market, geopolitical risk and policy uncertainty nexus in the US economy: Fresh evidence from the wavelet-based approach. *International Review of Financial Analysis*, 70(April), 101496. <https://doi.org/10.1016/j.irfa.2020.101496>
- Suun, M. (2021). Several factors affect the audit quality in South Sulawesi Inspectorate. *ATESTASI : Jurnal Ilmiah Akuntansi*, 4(1), 37–44. <https://doi.org/10.33096/atestasi.v4i1.675>
- Uwugbe, O. R., Olorunse, O., Uwugbe, U., Ozordi, E., Asiriwa, O., Asaolu, T., & O Erin. (2019). Corporate Governance and Financial Statement Fraud among Listed Firms in Nigeria Corporate Governance and Financial Statement Fraud among Listed Firms in Nigeria. *International Conference on Energy and Sustainable Environment*. <https://doi.org/10.1088/1755-1315/331/1/012055>
- Wati, L. N., Pirzada, K., Ramdany, & Momon. (2020). Determinants of Accounting Conservatism in Politically Connected Firms. *Journal of Security and Sustainability Issues*, 10(1), 189–201. [https://doi.org/10.9770/jssi.2020.10.1\(14\)](https://doi.org/10.9770/jssi.2020.10.1(14))
- Wiley dan Augustina Kurniasih, W. (2021). Financial Distress of Registered Banking in Indonesia STOCK Exchange: Review of the Good Corporate Governance Aspect and Banking Performance. *European Journal of Business and Management Research*, 6(2), 181–186. <https://doi.org/10.24018/ejbr.2021.6.2.832>
- Yazar Soyadi, Y. A., Ismail, K. N. I. K., Amran, N. A., & H. Mohammed, N. (2019). Audit Quality and Accounting Conservatism. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 5(2), 1–23. <https://doi.org/10.32602/jafas.2019.17>
- Ye, J., & Kulathunga, K. M. M. C. B. (2019). How does financial literacy promote sustainability in SMEs? A developing country perspective. *Sustainability (Switzerland)*, 11(10), 1–21. <https://doi.org/10.3390/su11102990>
- Yendrawati, R. (2019). The Influence of the Fraud Triangle and Islamic Ethics on Academic Fraudulent Behaviors. *Review of Integrative Business and Economics Research*, 8(4), 441–457.