

The Impact Of Perceived Behavioral Control, Gender, Attitude, And Subjective Norm On Whistleblowing Intention

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Abstract. Purpose of this study is to ascertain the impact of Whistleblowing Intentions (Y) on Perceived Behavioral Control (X1), Gender (X2), Attitudes (X3), and Subjective Norms (X4). Auditors employed by Public Accounting Firms (KAP) in East and South Jakarta make up the sample population. Purposive sampling was employed to select 202 respondents as the samples. The methods for data processing and analysis employed in the SmartPLS program version 4.0.93 for structural modeling and the evaluation of measurement models. The study's findings indicate that the variables of perceived behavioral control, attitudes, and subjective norms all significantly and positively affect the intention to report misconduct. Nonetheless, the varying outcomes based on gender did not significantly impact the intention to report whistleblowers. Gender, Perceived Behavioral Control, Subjective Norms, and Attitudes have all simultaneously impacted the importance of whistleblowing intents. This study's Adjusted R-Square is 32.20%; the remaining portion is determined by factors not included in the analysis, such as religious beliefs, professional expertise, organizational dedication, moral competency, realization, and supervisor support. It is therefore advised to do more research to expand the sample size and include additional independent variables in order to acquire precise results mjkj that accurately represent actual situations.

Keywords: Perceived Behavioral Control, Gender, Attitude, Subjective Norm, Whistleblowing Intention.

1 Introduction

Fraud is now a major worldwide concern. The most frequent type of fraud, according to the ACFE's 2018 Report to the Nations, is asset misappropriation. Since external auditors have long been at the forefront of corporate governance, the prevalence of fraud around the world raises concerns about their ability to prevent firms from engaging in fraudulent activity and to safeguard the public interest.

Corruption is one of the most prevalent frauds that causes the largest losses in Indonesia, according to the Certified Fraud Investigators Association (ACFE). Both the number of cases and the costs incurred by state finances indicate that corruption is only growing annually. The findings of the survey indicate that fraud The biggest enemy Indonesia faces is corruption.

According to 167 respondents, or 69.9%, the most damaging type of fraud in Indonesia is corruption. Moreover, fifty respondents (20.9%) reported having suffered losses as a result of misusing company and governmental resources. However, 22 respondents (9.2%) said that they had lost money as a result of financial report fraud.

The worst financial fraud in Indonesian history, with losses totaling IDR 106 trillion (USD 7 billion) from 23,000 consumers, is the case of the Indosurya Savings and Loans Cooperative. After its chairman, Henry Surya, was found not guilty of breaking criminal law but rather civil law, and the court acquitted him, controversy broke out.

From 2014 to 2019, Wanaartha Life neglected to pay PT Asuransi Adisarana Wanaartha (WAL). KAP The aforementioned Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners were unable to uncover any evidence of financial report manipulation, particularly when it came to the failure to disclose a rise in the manufacturing of insurance products akin to high-risk savings plans, which was overseen by the board of commissioners, directors, and shareholders. Give the impression that WAL's health and financial situation still correspond to the relevant health level. As a result, policyholders keep purchasing WAL products despite the risk involved, as they offer relatively large profits.

The Corruption Eradication Commission has successfully unearthed the purported corruption case of the BTS 4G Bakti project, which is overseen by the Ministry of Communication and Information (Kominfo). The Corruption Eradication Committee (KPK) also named Anang Ahmad Latief as the Main Director of Bakti Kemenkominfo following the accused' arrests. Up to IDR 10 trillion is wasted on corruption in the nation. Johnny G. Plate, the Minister of Communication and Information, has been designated as a suspect by the Attorney General's Office in the purported corruption case involving 4G BTS towers. Wednesday, May 17, 2023. As a trusted associate of the former suspect, Windi Purnama (WP) is the new suspect.

Although the general public may not be familiar with whistleblower intents, in the business sector, they are no longer unusual. The goal behind whistleblowing is to reveal or report suspected wrongdoing by an individual, team, company, or coworkers (Nisar et al, 2019). Whistleblowing efforts are thought to be highly effective, transparent, efficient, and responsible behaviors that might motivate staff members to expose instances of fraud within a company. Fraud in organizations must be discovered quickly in order to win the public's trust, particularly by posing as a whistleblower. According to Government Regulation No. 71 of 2000, a whistleblower is a person who notifies commissions or law enforcement about the committing of corrupt crimes.

It is impossible to divorce the valiant acts of whistleblowers from the moral conundrums they face on the job [1]. Because of this perception of whistleblowers, prospective whistleblowers find it difficult to adopt a whistleblowing stance in the event of financial malfeasance. One may argue that the function of a whistleblower is evident, and that this has a significant impact on an agency's future success. On the other hand, instances of dishonesty or fraud in the field are still reported by non-agency or non-worker parties.

2 Literature Review

2.1 Theory of Planned Behavior

Icek Ajzen devised the Theory of Reasoned Action (TRA) in 1988, and it was later refined into the Theory of Planned Behavior (TPB). The Theory of Planned Behavior, which was put forth by Ajzen (1991), has mostly been utilized in the literature to forecast and explain human behavior. According to the TPB, intentions have a significant impact on actual behavior, and the strength of an individual's intention determines how likely they are to carry out an action. Behavioral intention, according to Ajzen (1991), is an individual's assessment of the possibility that he will choose a particular behavioral alternative.

The planned behavior theory This connects actions to beliefs. This idea clarifies how conduct and interest in behavior can develop. One way to characterize interest in conduct is as a sign of someone's readiness to engage in the behavior, or it might be taken for granted that interest comes before action. According to [2], an individual's observable response towards a certain objective can be perceived as action.

2.2 Whistleblowing Intention

The act of an employee declaring publicly (openly) or privately (closely) that their company or organization is involved in a corruption case or other unlawful and immoral activities that could have an impact on the company or organization as a whole is known as whistleblowing. The goal of whistleblowing is to alert people or groups that are likely to take corrective action about unlawful activities carried out by members of an organization that their boss controls.

According to [3], whistleblowing in this context refers to the act of employees disclosing information that they believe is connected to breaking laws, regulations, practical guidelines, or professional statements and involves improper procedures, corruption, abuse of authority, or poses a risk to public safety. Whistleblowing is the act of reporting an individual, group, or business that engages in unlawful activity that is harmful to the interests of the public as well as the business. [4] assert that the decision-making process that may lead to whistleblowing acts is influenced by each person's level of sensitivity and rationality when it comes to ethical problems.

2.3 Perceived Behavioral Control

How easy or difficult it is to participate in fraud prevention behavior is determined by perceived behavioral control, which includes an individual's judgment of the opportunity component of fraud. Subjective attitudes and behavioral norms that are more appealing are associated with higher levels of perceived behavioral control and a stronger will to engage in the considered conduct. This cognitive behavioral control anticipates potential problems and reflects prior experiences. The conduct displayed will vary from the intended behavior when perceived behavioral control varies. Cognitive behavioral control plays a central role in the notion of planned behavior. The theory of planned conduct and the theory of reasoned action genuinely diverge beyond the concept of behavioral control.

2.4 Gender

Gender is defined by the World Health Organization (WHO) as the socially created traits, attitudes, and activities that are considered suitable for men and women in society. According to the Women's Studies Encyclopedia, gender is a cultural construct that shapes the roles, behaviors, and mental and emotional traits that distinguish men and women as individuals who grow and change in society. It is evident that men and women view the world differently in terms of morality, ideology, culture, and social interactions. Gender is described by Webster's New World Dictionary as the discernible behavioral and ethical distinctions between men and women. According to [5], gender is a concept that is utilized to define disparities between men and women in terms of socio-cultural effects.

2.5 Attitude

According to Ajzen (1991) defined attitude as the degree to which a person has a positive or negative assessment of a particular conduct. An attitude toward an activity is one that is anticipated to yield favorable outcomes in contrast to actions that yield unfavorable outcomes. Positive attitudes are those with which people will choose to conduct themselves in daily situations. Beliefs on the effects of a behavior shape a person's attitude toward that behavior. A person has a good attitude when they act in a way that results in positive things happening to them, and vice versa[6].

2.6 Subjective Norms

Social pressure to engage in or refrain from engaging in a particular conduct is known as subjective norms. Decision-makers can be influenced by friends, family, coworkers, and other close associates. It is also considered that subjective norms are a product of the beliefs that an individual adheres to or rejects when exhibiting a behavior. Normative views are another name for beliefs that are part of subjective norms. If someone believes that important people believe they should, they will plan to display a particular conduct.

To simplify research within the theoretical thinking framework explained above, it can be structured and described as follows:

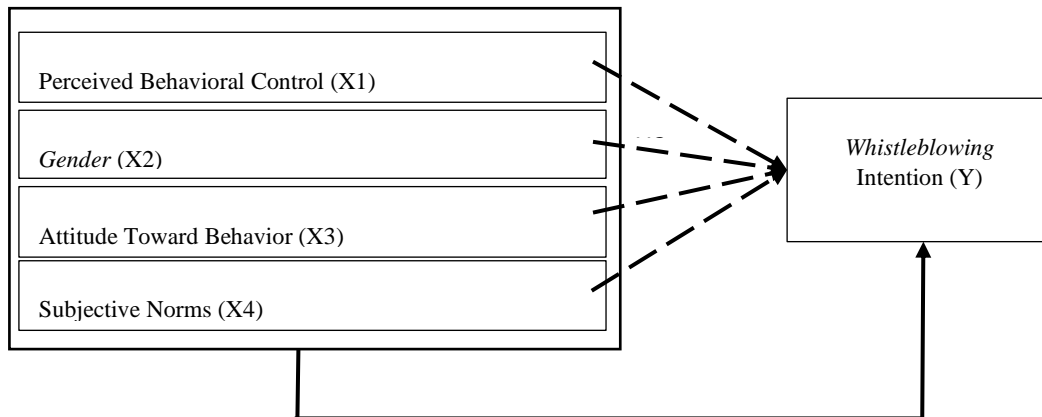


Figure 1. Research Model

From the description above, a hypothesis can be obtained, as follows:

- H1 : Partially the impact of perceived behavioral control on the *whistleblowing* intention.
- H2 : Partially the impact of *gender* on the *whistleblowing* intention.
- H3 : Partially the impact of attitude on the *whistleblowing* intention.
- H4 : Partially the impact of subjective norms on the *whistleblowing* intention.
- H5 : Simultaneously the influence of perceived behavioral control, attitudes, *gender* , and subjective norms on the *whistleblowing* intention

3 Research Methods

This study is descriptive in character and employs a quantitative methodology. A quantitative approach is positivist-based research that examines a particular population or sample using statistical data analysis, data collection instruments, and random sampling. As part of the survey methodology used in this study, questionnaires were given to respondents in accordance with the study's objectives.

The study's independent variable is the impact of gender, attitudes, subjective norms, and perceived behavioral control. The intention to whistleblower is the dependent variable in this study. Purposive sampling was the method of sampling employed in this study. All auditors employed by Public Accounting Firms (KAP) in East and South Jakarta are the study's population; these data were gathered via the OJK via its official website, ojk.go.id. Researchers' minimum findings from their computations with the G*Power 3.1.9.7 program. Thus, 129 responders are the minimal sample size needed to carry out research.

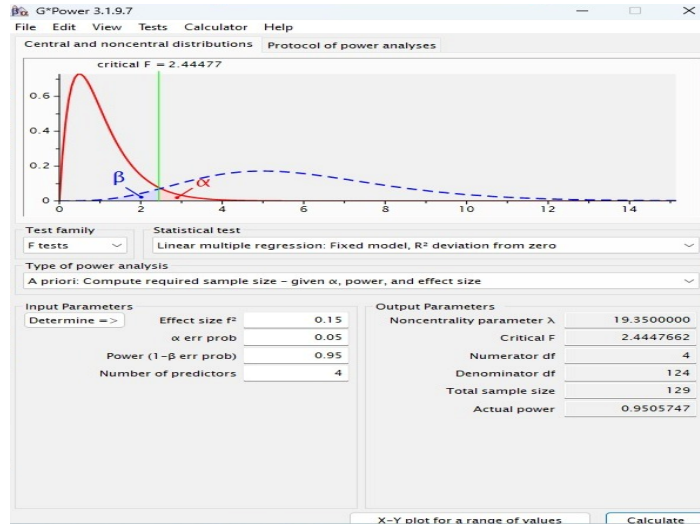


Figure 2. Minimum Sample Calculation

The data collected in this research was then processed using *Smart PLS 4.0.93* by adopting the SEM-PLS method so that we could find out whether there was a correlation between variables. PLS analysis is a development of path analysis *and* multiple regression. The path analysis model for all latent variables in PLS is carried out through two PLS sub models, namely the measurement *model* or *outer models* and structural models (*structural models*) or *inner models*.

4 Results

The *structural equation model* can be seen in Figure 3.

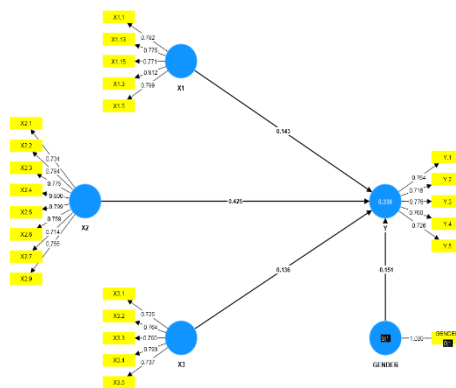


Figure 3. Structural Equation Models

There are two ways to measure reliability in PLS-SEM, namely *Cronbach's Alpha* and *Composite Reliability*.

Table 1
Composite Reliability and Cronbach's Alpha Test Results

Variable	Composite reliability	Cronbach's alpha
Perceived Behavioral Control (X1)	0.870	0.813
Gender (X2)	1,000	1,000
Attitude (X3)	0.919	0,900
Subjective Norms (X4)	0.891	0.848
Whistleblowing Intention (Y)	0.865	0.805

Source: Primary Data, 2023 Processed by *SmartPLS* 4.0.9.3

R-Square adjust (R^2) using PLS-SEM by *SmartPLS* software.

Table 2
R-Square Test Results (R^2)

Variable	R-square adjusted
Intention to <i>Whistleblowing</i> (Y)	0.322

Source: Primary Data, 2023 Processed by *SmartPLS* 4.0.9.3

R-Square adjust (R^2) for the variable intention to *whistleblowing* (Y) has a value of 0.322 or 32.2%. This value identifies that the variable *whistleblowing* intention (Y) can be explained by subjective norms (X1), attitudes (X2), perceived behavioral control (X3), and *gender* (X4) amounting to 32.2%. Meanwhile, the remaining 67.8% was influenced by other variables that could not be carried out in this research. So it can be said that the influence of exogenous variables on variables falls into the medium category.

Table 3
Hypothesis Test Results

Variable	Original sample	Standard deviation	T statistics	P values	Hypothesis Results
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Perceived Behavioral Control (X1) -> Whistleblowing Intention (Y)	0.136	0.061	2,223	0.027	H1 is accepted
Gender (X2) -> Whistleblowing Intention (Y)	-0.151	0.121	1.249	0.213	H2 is rejected
Attitude (X3) -> Whistleblowing Intention (Y)	0.425	0.064	6,656	0.000	H3 is accepted
Subjective Norms (X4) -> Whistleblowing Intention (Y)	0,143	0.063	2,263	0.025	H4 is accepted

Source: Primary Data, 2023 Processed by *SmartPLS* 4.0.9.3

4.1 The Influence of Perceived Behavioral Control on Whistleblowing Intention

The findings of the hypothesis test indicate that there is a positive regression coefficient, or route, between perceived behavioral control and the intention to whistleblower, with a significant value of 0.136 and a t-statistic value of 2.223. This value surpasses the 1.96 t-table. The coefficient appears to have a substantial positive effect at a significance level of 0.027, as indicated by the significance of $0.027 < 0.05$. This leads one to the conclusion that H0 is rejected and H1 is accepted, demonstrating that the variable perceived behavioral control has a positive and significant influence on the intention to whistleblower.

The results of this study are supported by studies [7], [8] that demonstrate the substantial influence of perceived behavioral control aspects on the intention to whistleblower. On the other hand, [9] observed that the intention to whistleblower was negatively and marginally impacted by the variable perceived behavioral control.

4.2 The Influence of Gender on Whistleblowing Intention

After testing for significance, the relationship between gender and The Whistleblowing Intention was found to be negative, with a significant value of -0.151 and a t-statistic value of 1.249 for the regression coefficient or path. The 1.96 t-table is not met by this value. Given that the significance is $0.249 > 0.05$, this suggests that the coefficient has no meaningful influence at a significance level of 0.213. The conclusion is that H0 is accepted and H2 is denied since the

gender variable does not substantially and negatively affect the intention to whistleblower. The results of [5], [7] support the conclusions of this investigation. Results show that there is no appreciable negative influence of the gender variable on the intention to whistleblower.

4.3 The Influence of Attitude on Whistleblowing Intention

The results of the hypothesis test indicate that there is a positive regression coefficient, or route, for the relationship between attitudes and the intention to whistleblower, with a significant value of 0.424 and a t-statistic value of 6.656. This value is higher than the t-table of 1.96. The coefficient has a significant positive effect at a significance level of 0.000, as indicated by the significance of $0.000 < 0.05$. In light of the fact that attitude positively and significantly influences the intention to whistleblower, H0 is rejected and H3 is approved. [10], [7], [11], [9] all support the study's conclusions. It runs counter to [8] since it doesn't show how attitudes affect the intention to whistleblower. It does, however, show that attitudes play a big role in influencing the intention to whistleblower.

4.4 The Influence of Subjective Norms on Whistleblowing Intention

The hypothesis test results demonstrate a positive link (t-statistic value = 2.263, significant value = 0.143) between subjective norms and the intention to whistleblower. This value surpasses the 1.96 t-table. The coefficient appears to have a significant positive effect at a significance level of 0.025, as indicated by the significance of $0.025 < 0.05$. One could argue that H0 is rejected and H4 is accepted given that the subjective norm variable considerably and favorably influences the intention to whistleblower. The study's findings are corroborated by [10], [9]. It demonstrates how the Whistleblowing Intention is greatly impacted by subjective standards. Nevertheless, studies by [8] refute this.

The F test aims to determine whether the independent variables used in the regression model simultaneously influence the dependent variable. Calculation of test results uses the following formula:

$$F\text{-count} = \frac{R^2(n-k-1)}{k(1-R^2)}$$

$$F\text{-count} = \frac{0.322(202-4-1)}{4(1-0.322)}$$

$$F\text{-count} = \frac{0.322(197)}{4(0.678)}$$

$$F\text{-count} = \frac{63.434}{2,712}$$

$$F\text{-calculation} = 23,390 \text{ rounded to } 23\%$$

4.5 The Influence of Subjective Norms, Attitudes, Perceived Behavioral Control, and Gender on Whistleblowing Intention

The Whistleblowing Intention hypothesis test yielded the following results: an F-count of 23.390 and an F-table of 2.65 for subjective norms, attitudes, perceived behavioral control, and gender (F-count 23.390 > F-table 2.65). Thus, H₀ is disproved and H₅ is accepted, which indicates that among auditors employed by Public Accounting Firms (KAP) in East and South Jakarta, the variables subjective norms, attitudes, perceived behavioral control, and gender concurrently have a positive and significant effect on the Whistleblowing Intention.

5 Conclusion and Suggestions

5.1 Conclusion

The following conclusions can be drawn from the experiments conducted using the SEM-PLS approach and the program Smart PLS 4.0.9.3:

The subjective norm variable has a considerable and somewhat favorable impact on the intention to whistleblower. The subjective norm variable on the intention to whistleblower is positively and significantly influenced. This indicates that auditors are able to have the intention of whistleblowing since they have high subjective norms.

Partially positively and significantly, the attitude variable has an impact on the whistleblowing intention when it comes to the attitude variable. This indicates that auditors have a high standard of conduct, which enables them to have the intention of whistleblowing.

The variable perceived behavioral control has a strong and positive influence on the intention to whistleblower, albeit it only partially accounts for the influence. This indicates that auditors perceive themselves as having a high degree of behavioral control, which enables them to have the intention of whistleblowing.

The gender variable on the intention to whistleblower has a negligible and slightly negative influence. This indicates that the intention to whistleblower does not appear to be influenced by the gender of the auditor.

Subjective norms, attitudes, perceived behavioral control, and gender all have a favorable and significant impact on the intention to whistleblower when they are all present at the same time.

5.2 Suggestions

Based on the results of the research conducted, the researcher realizes that there are still shortcomings in this research, therefore it is hoped that this can provide implications for future researchers so that they can produce higher quality research, here are some suggestions that can be expected, namely:

1. Expanding the scope of the research sample area by taking samples in the DKI Jakarta area and outside the city of Jakarta.

2. Auditors who work at Public Accounting Firms (KAP) can socialize the importance of knowledge about *whistleblowing intentions* to users, creators and directors in order to increase efforts to prevent fraud in financial reports.
3. Future research can be expected to add other variables, in order to find out other variables that can strengthen or weaken the independent variable.
4. It is advised that future studies employ alternative research techniques, such as direct interviews or additional supporting tools, to obtain more reliable and accurate responses from respondents.

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