

# SUBJECTIVE NORMS, BEHAVIORAL CONTROL PERCEPTION, PROFESSIONAL AND ORGANIZATIONAL COMMITMENT AS THE DETERMINANT OF WHISTLEBLOWING BEHAVIOR

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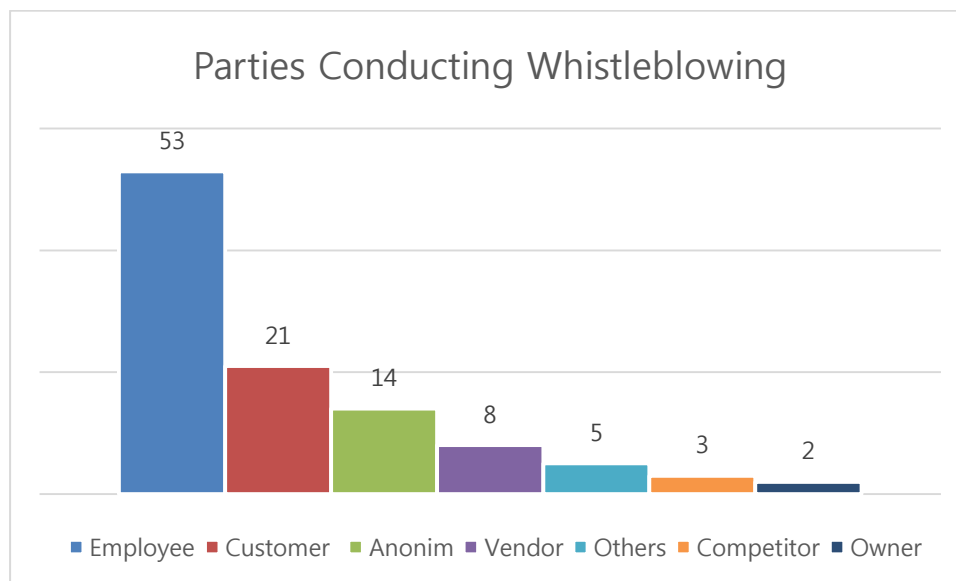
## ABSTRACT

*This research aims to examine the factors that influence the behavior of whistleblowing for public sector employees using six independent variables, namely intentions, attitudes, subjective norms, perceptions of behavioral control, professional commitment, and organizational commitment. The population in this study were all public sector employees who worked in the Finance Section of Semarang Regency totaling 138 people. The sample used in this study amounted to 59 respondents who were selected using the technique Convenience sampling. Data were analyzed using multiple linear regression analysis with analytical tools namely IBM SPSS 22. The results showed that subjective norms, perceived behavioral control and professional commitment positively affected whistleblowing intentions and perceived behavioral control positively affected whistleblowing behavior in the financial section, while attitudes negatively affected whistleblowing intentions and whistleblowing intentions did not positively influence the whistleblowing behavior.*

**Keywords:** Whistleblowing, Intention, Attitudes, Subjective Norms, Behavioral Control Perception, Professional Commitment, Organizational Commitment.

## INTRODUCTION

Fraud is increasingly prevalent in Indonesia in both the government and private sectors. Fraud can be interpreted as an action taken by someone with the aim of benefiting themselves or a certain group that can cause harm to those around, both in terms of material, good name, and so on. Association of Certified Fraud Examiners (ACFE) through Report to the Nation on Occupational Fraud and Abuse 2018 describes fraud in the form of a fraud tree that consists of three main branches, including corruption, misuse of assets and fraud in financial reporting. National Policy Committee Governance or KNKG (2008) states that whistleblowing is a reporting of violations against the law, unethical acts or other actions that only benefit oneself or a certain group that result in harm to others. Whistleblowing reporting can be done by employee of the organization, whether active or not, regarding an offense, illegal or immoral act to parties inside or outside the organization (Kreshastuti, 2014). Reporting suspected fraud is usually submitted by a whistleblower. Whistleblowers can be defined as people who know about suspected fraud and report it. In becoming a whistleblower, witnesses must meet two criteria. First, whistleblowers submit or disclose reports to the competent authorities or the public mass media. Second, a whistleblower is an 'insider', that is, a person who reveals the alleged crime that occurred at the place he worked (Samendawai et al., 2011). One of the parties that has the potential to become a whistleblower is an employee (Annisa, 2018). The statement was also supported by survey data presented by ACFE regarding parties who normally become whistleblowers Figure 1.



Source: Report to the Nation on Occupational Fraud and Abuse 2018 (www.acfe.com); data processed.

**Figure 1**  
**THE RESULTS OF A SURVEY OF PARTIES DOING WHISTLEBLOWING**

Figure 1 explains that employees have the greatest potential in whistleblowing by 53%, customers can also potentially do whistleblowing by 21%, by anonymous with a percentage of 14.0%, vendors with a percentage of 8%, other parties with a percentage of cases 5%, competitors with a percentage of cases 3%, and owners with a percentage of cases 2%. Association of Certified Fraud Examiners through Report to the Nation on Occupational Fraud and Abuse 2018 illustrates fraud in the form of a fraud tree consisting of three main branches, including: (1) corruption (2) misuse of assets (3) fraudulent financial reporting.

Fraud that often occurs in Indonesia is corruption, this statement is supported by the Corruption Perception Index (IPK) in 2018 published by Transparency International in January 2018 where Indonesia ranks 89th out of 180 countries measured by 38 in the vulnerable 0 means very corrupt to 100 means very clean (Institute For Criminal Justice Reform, 2017). For that, being a whistleblower is not easy, it takes courage in investigating this fraud. There is a need for research that examines the concept of planned behavior theory which states that the behavior or action taken by someone arises because of the desire or intention that drives it. Intention is a determinant of a person's decision to realize or not realize an act of behavior (Zulaikha et al., 2020; Sulistomo & Prastiwi, 2012). This research also uses prosocial organizational behavior theory or social behavior theory that stated by Brief & Motowidlo (1986). This theory is the behavior of an organization member to his organization with the aim of improving welfare, both to individual, group and organization (Brief and Motowidlo, 1986). This social behavior can be interpreted as behavior carried out with the aim of having a positive impact on oneself and organizational groups without expecting rewards or taking profits.

## LITERATURE REVIEW AND HYPOTHESES

Previous literature used prosocial organizational behavior theory as a theory that support whistleblowing because Brief & Motowidlo (1986) condend that whistleblowing is a form of prosocial organizational behavior, and is also supported by Dozier & Miceli (1985)

and Samendawai et al. (2011) stating that whistleblowing can be seen as prosocial behavior. Related research whistle blowing has done a lot, but still shows inconsistent results. Many factors on whistleblowing behavior used by previous researchers, but in this study only took a few variables, namely attitude, subjective norm, perceived behavioral control, professional commitment and organizational commitment. Attitude is an assessment of an individual on how agree or disagree the individual is to a certain behavior or action (Park & Blenkinsopp, 2009). This attitude is determined by beliefs about the consequences of a behavior or commonly called behavioral beliefs (Ajzen, 2005). The higher the attitude towards whistleblowing, the intention to do whistleblowing will be higher. This is in line with the results of the study Parianti et al., (2016), Ponnu et al. (2008), and Winardi (2013) which show that attitude has a positive effect on whistleblowing intentions:

*H1: Attitude has a positive impact on intention to influence whistleblowing.*

Subjective norm are a person perception of how people who are important to him will think of the behavior that will be carried out by the person concerned, which is determined by normative beliefs (Ajzen, 2005). Subjective norms refer to perceived social pressure perceived to do or not do behavior (Bagustianto & Nurkholis, 2017). The higher the subjective norm of whistleblowing, the intention to do whistleblowing will be higher. This is in line with research conducted by Annisa (2018), Zakaria et al. (2016), Parianti, et al (2016) which show that subjective norm positive impact on whistleblowing intentions.

*H2: Subjective norms has positive impact on intention to influence whistleblowing.*

Perception of behavioral control is an individual perceptions of the ease or difficulty of realizing a certain behavior (Ajzen, 2005). Behavioral control perceptions are determined by control beliefs about the existence of factors that will facilitate or hinder the performance of behaviors and the perceived strength of these factors. The higher the perception of behavioral control on whistleblowing, the intention to do whistleblowing will be higher. This is in line with the research conducted Sukirman et al., (2020) and Winardi (2013) which shows that perception of behavioral control positive effect on whistleblowing intentions.

*H3: Behavioral control perception has a positive effect on intention to influence whistleblowing*

Professional commitment as a relative strength of the involvement of individuals in a profession including the acceptance and confidence of individuals in the values of the profession, as well as the desire to maintain membership of the profession (Aranya & Barracks, 1981). Professional commitment has a whistleblowing intention relationship, where organizational members who are more committed to their profession will tend to do whistleblowing. A high level of professional commitment should be able to encourage members of the organization to behave in accordance with their duties, namely working for the common good (Nugraha, 2017). This is in line with research conducted by Putra and Wirasedana (2017), Urumsah et al., (2018) and Setiawan (2018) which shows that professional commitment positive impact on whistleblowing intentions.

*H4: Professional commitment has positive impact on intention to influence whistleblowing*

Organizational commitment as an loyalty that is owned by an employee of the organization by way of maintaining organizational values and organizational goals and their desire to survive in an organization (Hatmoko, 2006). Organizational commitment is the strength of the employee according to how his involvement in the organization, a strong

belief in the values that exist in the organization where he works, and willing employees to provide good jobs on behalf of the organization (Porter et al., 1974). Organizational commitment and whistleblowing intentions have a positive relationship, where the greater the organizational commitment to a person, the greater the person's intention to whistleblowing. The research in line with research conducted by Husniati (2017) and Setiawan (2018) shows that organizational commitment positive effect on whistleblowing intentions.

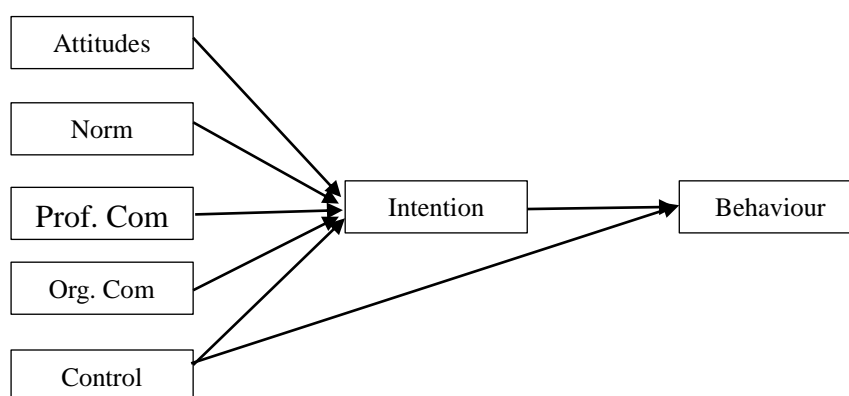
**H5:** *Organizational commitment has positive impact on intention to influence whistleblowing*

Theory of planned behavior is a development of the Theory of reasoned action, by adding the construct of perception of control over behavior. This construct is added to emphasize that a person intention to behave is also influenced by the perception of an individual's control of his behavior. Perception of the ability to control behavior is the perception or ability of individuals regarding to control a behavior, one of which is behavior r whistle blowing. Behavioral control perception and whistleblowing behavior have a positive relationship, which is getting higher perception of behavioral control someone to whistleblowing, the higher the chance for someone to do whistleblowing behavior.

**H6:** *Behavioral control perception has positive impact on whistleblowing behavior*

The main purpose of the theory of planned behavior is to estimate and provide an explanation of individual behavior (Ajzen, 1991). According to this theory, what determines an individual's behavior is done or not done is the intention to do or not do. Since whistleblower behavior is rarely done, researchers often only examine whistleblower motivation rather than the actual whistleblower behavior (Viswesvaran, 2005). According to Ajzen (1991), intention plays an important role in determining human action. The stronger the intention to carry out the behavior, the more likely the intention is actualized in the form of behavior. Intention and whistleblowing behavior have a positive relationship, which is getting higher intention someone to whistleblowing, the higher the chance for someone to do whistleblowing behavior in Figure 2.

**H7:** *Intention has a positive impact on whistleblowing behavior*



**Figure 2**  
**RESEARCH FRAMEWORK**

## RESEARCH METHODOLOGY

This research is an associative research, in which research is carried out with the aim

to determine the effect of two or more variables with a quantitative approach. The research data uses primary data in the form of distributing questionnaires to the public sector employees of Semarang regency's finance section. The sampling technique in this study uses convenience sampling which is a way of taking sampling as a collection of information from members of the population that is easily obtained and able to distinguish that information.

In this study the dependent variable used is whistleblowing behavior, the independent variables used are attitudes, subjective norms, perceived behavioral control, professional commitment, organizational commitment and intention. The definitions and measurements of each variable are shown in Table 1.

No	Variable	Variable Definition	Measurement
1	Whistleblowing Behavior	Unlawful disclosure of fraud. (KNKG, 2008)	Likert 1-5
2	Whistleblowing intention	Intention is an indication of how strong a person's belief will try a behavior, and how much effort will be used to conduct the behavior (Ajzen, 2005)	Likert 1-5
3	Attitude	Attitude is an assessment of individuals both positive and negative in carrying out an act of behavior (Ajzen, 1991).	Likert 1-5
4	Subjective Norms	Subjective norm are a person perception of how people who are important to him will think of the behavior that will be carried out by the person concerned (Ajzen, 1991).	Thurstone 1-5
5	Behavioral Control Perception	Behavioral control perception is the perception of ease or difficulty in performing a behavior (Ajzen, 2002).	Likert 1-5
6	Professional Commitment	Professional commitment is an individual's loyalty to his profession as perceived by the individual (Setiawan, 2018).	Likert 1-5
7	Organizational Commitment	Organizational commitment is the extent to which an employee in an organization defends his organization and its desire to maintain its membership in the organization (Robbins & Judge., 2007)	Likert 1-5

Data collection techniques in this study were carried out by distributing questionnaires to a predetermined sample. Data analysis technique in this research used descriptive statistical analysis and inferential statistical analysis. Hypothesis testing uses multiple regression analysis with partial test. Classical assumption testing is done before testing the hypothesis with the aim of giving good results meeting the BLUE (Best Linear Unlimited Estimate) criteria. This study uses a model with the following formula:

$$Iw = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e_1$$

In equation model 1 is used to determine the effect of the relationship of S, NS, PKP, KP, KO on IW

$$PW = \alpha + \beta_1X_3 + \beta_2IW + e_2$$

In the equation 2 model is used to determine the effect of the relationship of PKP, IW to PW.

## RESULTS AND DISCUSSION

Descriptive statistical analysis of respondents was conducted to determine the background of respondents who filled out the questionnaire. Research respondents consisted of the respondent's age, years of service, gender and last education. The conclusions obtained are that the respondents in this study were mostly men whose ages ranged from 41 to 50 years with tenure of 11-20 years with a bachelor's education, according to the researchers respondents were less varied in the range that had been categorized due to the limitations of researchers in sampling and from these data the researchers concluded that the respondents in this study were public sector employees who had just worked and started their careers so the results obtained were less varied considering the new employees were less brave in disclosing such fraud Table 2.

Category		Total			Percentage (%)		
		M	F	Total	M	F	Total
<b>Age</b>	21-30	1	2	3	4,8	6.9	6
	31-40	8	11	19	38.1	37.9	38
	41-50	12	8	20	57.1	27.6	40
	> 50	3	5	8	14.3	17.2	16
	Total	21	29	50	42	58	100
<b>Working Period (years)</b>	1-10	6	11	17	28.6	37.9	34
	11-20	9	10	19	42.9	34.5	38
	21-30	7	4	11	33.3	13.8	22
	> 30	1	2	3	4,8	6.9	6
	Total	21	29	50	42	58	100
<b>Last education</b>	Higher school	1	6	7	4,8	20.7	14
	Diploma 3	2	2	4	9.5	6.9	8
	Diploma 4	-	-	0	0	0	0
	Undergraduate	15	17	32	71.4	58.6	64
	master	2	5	7	9.5	17.2	16
	Total	21	29	50	42	58	100

The results showed that the attitude had a negative impact on the intention to do whistleblowing. This is contrary to the theory of planned behavior which states that attitudes have a positive effect on intention. This provides evidence that empirically, a person's attitude does not always have a significant positive effect on one's intention to do whistleblowing. Beliefs and evaluations carried out by respondents cause respondents to have an attitude towards whistleblowing that is less so that it does not encourage respondents' interest to do whistleblowing. Respondents are deemed to lack confidence that whistleblowing is an act that has positive consequences for example to prevent losses in the organization, control corruption, improve public services and take action that is right or moral. This is in line with the research conducted Suryono & Chariri (2016), Rustiarini & Sunarsih (2017) and that shows that attitude has no effect of whistleblowing intentions.

Furthermore, the results showed that subjective norms had a positive influence on the intention to do whistleblowing. This provides evidence that empirically, the assessment of one's subjective norms has a significantly positive effect on one's intention to do whistleblowing. Theory of planned behavior proposed as a grand theory in this study was able to explain the relationship between respondents' subjective norms with the intention to do whistleblowing. Theory of planned behavior revealed by Ajzen (1985) suggests that a person's intention is determined by three factors, one of which is subjective norms. This

research proves that the respondents' subjective norms of whistleblowing can be used as a one-time factor to predict respondents' intention to do whistleblowing. This is in line with the research conducted by Sukirman et al., (2020), Zakaria et al., (2016), Parianti, et al (2016) which show that subjective norm positive effect on whistleblowing intentions.

In examining the effect of perception of behavioral control on intention to do whistleblowing, the results showed that the perception of behavioral control had a positive effect on the intention to do whistleblowing. This provides evidence that empirically, judgment perception of behavioral control someone has a significant positive effect on one's intention to do whistleblowing. Behavioral control perception is determined by control beliefs about the existence of factors that will facilitate or hinder the performance of perceived behavior and control power. The results showed that respondents were considered to have confidence about the factors that facilitate them to do whistleblowing. This is in line with the research conducted by Sukirman et al., (2020) and Winardi (2013) which show that perception of behavioral control positive effect on whistleblowing intentions.

In the effect of professional commitment to the intention to do whistleblowing, the results showed that professional commitment had a positive influence on the intention to do whistleblowing. This provides evidence that empirically, professional commitment someone has a significant positive effect on one's intention to do whistleblowing. The results of this study are in appropriate with the theory of prosocial organizational behavior proposed by Brief and Motowidlo (1986), where professional commitment represents the concept of individual antecedent variables. In this case someone who has full commitment to the profession undertaken will feel responsible for the sustainability of his organization. Thus, they can be motivated to protect their profession by reporting violations. This is in line with research conducted by Putra and Wirasedana (2017), Urumsah et al., (2018) and Setiawan (2018) which shows that professional commitment positive effect on whistleblowing intentions.

The results also showed that organizational commitment did not influence the intention to conduct whistleblowing. This provides evidence that empirically, organizational commitment someone does not significantly influence the intention of someone to do whistleblowing. The results of this study have no significant effect on the prosocial organizational behavior theory proposed by Brief and Motowidlo (1986), where organizational commitment represents the concept of contextual antecedent variables. In this case someone who has full commitment to the organization will feel responsible for the sustainability of the organization. As such, they can be motivated to protect agencies or organizations by reporting violations. This is in line with research conducted by Setyawati, et al. (2015), and Urumsah, et al. (2018) which shows that organizational commitment effect on whistleblowing intentions.

In addition, the effect of perception of behavioral control on whistleblowing behavior, the results showed that the perception of behavioral control influences whistleblowing behavior. This provides evidence that empirically, perception of behavioral control someone has a significant positive effect on one's behavior to do whistleblowing. Respondents also have the perception that they are able to face obstacles that might arise when doing whistleblowing actions, such as the ignoring of reports of fraud by the organization, the absence of follow-up reports by the organization, the possibility of revenge by those who feel aggrieved, or other difficulties. Theory of planned behavior revealed by Ajzen (1985) suggests that a person's intentions are also determined by the perception of control of individual behavior towards what they do. This research proves that the perception of respondents' behavioral control can be used as a one-time factor to predict the behavior of respondents to do whistleblowing. The results of this study support the research Chang (1998) which shows that perception of behavior is a strong predictor of a person's behavior.

Lastly, in examining the effect of intention on whistleblowing behavior, the results showed that the intention no effect on whistleblowing behavior. This provides evidence that empirically, intention someone does not significantly influence someone's behavior to do whistleblowing. Theory of planned behavior proposed as a grand theory in this study was not able to explain the relationship between intention and individual behavior for whistleblowing. Theory of planned behavior expressed by Ajzen (1985) stated that the intention of the individual is the first step to detect whether someone will do the action or not. This research has not been able to prove that whistleblowing intention can make an individual take a whistleblowing action. The phenomenon that occurs proves that respondents have not dared to disclose fraud, respondents only have the intention to report fraud but do not have the courage to report the fraud. This is still related to some of the problems expressed in the gap phenomenon in the field, where whistleblowers have some worries when they have to count on fraud such as fear of not being seen as protecting the good name of the organization, being ostracized by coworkers, lack of protection, and so on.

## CONCLUSION

Based on the results of the research, it can be concluded that subjective norm, perceived behavioral control and professional commitment positively influence whistleblowing intention and perceived behavioral control has a positive effect on whistleblowing behavior in the their working place, while attitudes negatively influence whistleblowing intentions and whistleblowing intentions do not have a positive effect on whistleblowing behavior. Regarding the findings, the institution can practically provide socialization about the role of whistleblowing in disclosure of fraud and to socialize protection for reporters, so as to increase the courage of respondents in reporting fraud. This research has limitations in determining the research model, so that further research is expected to make the intention as an intervening variable.

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