

Attitude, Subjective Norm, and Whistleblowing Intention on Higher Education

Sukirman*

Accounting Department, Faculty of Economics, Universitas Negeri Semarang, Indonesia

Retnoningrum Hidayah

Accounting Department, Faculty of Economics, Universitas Negeri Semarang, Indonesia

Dhini Suryandari

Accounting Department, Faculty of Economics, Universitas Negeri Semarang, Indonesia

Ima Nur Khayati

Internal Control Unit, Universitas Negeri Semarang, Indonesia

Fakhruddin

Pascasarjana, Universitas Negeri Semarang, Indonesia

Haryono

Pascasarjana, Universitas Negeri Semarang, Indonesia

Heri Yanto

Accounting Department, Faculty of Economics, Universitas Negeri Semarang, Indonesia

Abstract

This study aims to obtain empirical evidence of the influence of subject norms and attitudes on whistleblowing intentions. The population of this study is employees of accounting and finance department of Universitas Negeri Semarang. The research sample applied convenience sampling technique. The analysis used was PLS SEM analysis. The results of the study indicate that the attitudes and subjective norms of employees have a significant influence on whistleblowing intentions. The results of the study reinforce the theory of planned behavior that attitudes and subjective norms influence one's intention to act. This study gives a major contribution to the organization. Management of employees emotional is extremely needed to drive their attitudes and subjective norms to be a good whistleblower. For further research, it should involve a moderating variable such as organizational support to obtain more comprehensive research results.

Keywords: Subjective norm; Attitude; Whistleblowing intention.



CC BY: [Creative Commons Attribution License 4.0](https://creativecommons.org/licenses/by/4.0/)

1. Introduction

Misuse or fraud is not a strange thing to our lives. There is a lot of fraud everywhere ranging from small, medium, large offices to government institution. Fraud can be categorized into three types namely corruption, asset embezzlement and abuse of authority ([Association of Certified Fraud Examiners, 2016](#)). Indonesia is a developing country with an area of 1,910,931,32 km² and a population of 237,641, 326 in 2010 ([BPS, 2010](#)). Such a large area with a high population is able to disclose the potential for high fraud. According to the Anti-Corruption Clearing House ([Anti-Corruption Clearing House, 2016](#)), there were 688 cases of corruption including the highest ranking of corruption occurred in the ministry / institution sector which reached 185 cases. Next rank is district / city government institution and provincial governments with 62 cases. The fourth rank is the House of Representatives (DPR) and the Regional People's Representative Assembly (DPRD) with 37 cases. The fifth place is State-Owned Enterprises (BUMN) / Regionally-Owned Enterprises (BUMD) with 27 cases. The last sixth corruption ranking is commission with 3 cases.

These conditions are certainly against the law and are capable of causing losses to the state finances. Accordingly, there is a need for precautionary measures and countermeasures related to fraud. There are several ways that can be done to minimize the level of fraud. One of which is by implementing a whistleblowing system. According to [Chen \(2019\)](#), the main purpose of whistleblowing is to prevent misuse and have a positive impact on organization, social, and others. Whistleblowing is a behaviour to give complaints related to the signals of misuse or fraud that occurs. There are several things that affect a person's intention to take an action, namely beliefs, norms, and others. Behavior beliefs will produce a like or dislike attitude toward behavior; normative beliefs produce social pressure or subjective norm, and control beliefs give perceived behavioral control. If the three components of attitude, subjective norm and perceived control interact, it can determine a person's behaviour in addressing something ([Azwar, 2015](#)).

Furthermore, based on the previous research related to whistleblowing intentions including [Kamarunzaman et al. \(2012\)](#) and [Kamarunzaman et al. \(2014\)](#) state that the trigger factors for whistleblowing are attitudes, subjective norms and organizational support. Furthermore, [Saragih \(2014\)](#) stated that individually attitude, subjective norm, and perceived behavioral control variables show a significant relationship with intention. [Sulistomo \(2012\)](#), also revealed that attitudes, subjective norm, and perceived behavioral control have a significant influence on whistleblowing intentions.

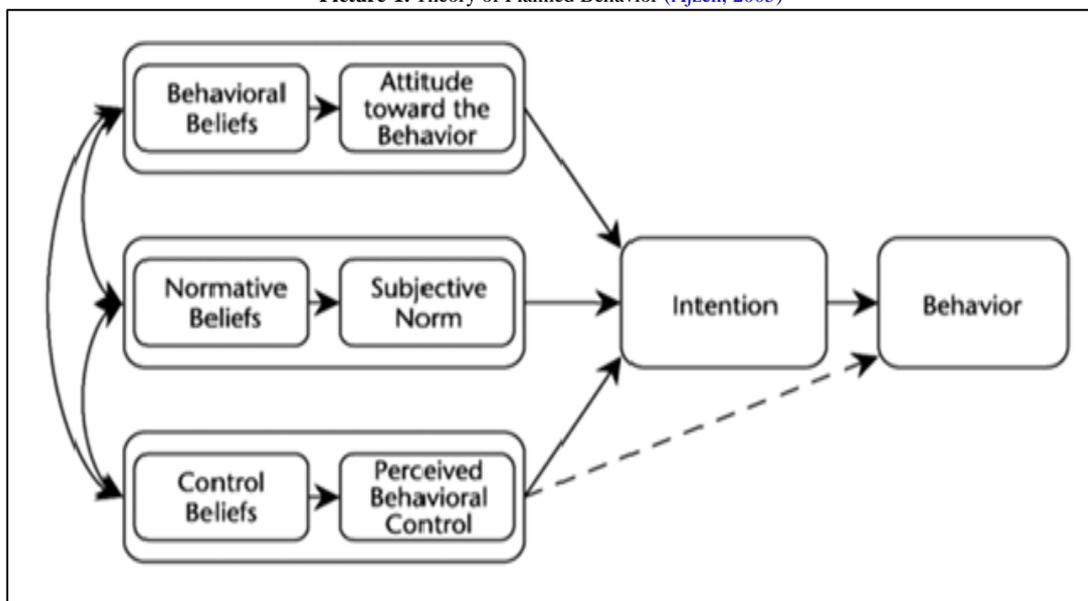
However, the results of the study conducted by [Putra \(2014\)](#) show different results that attitudes and perceived behavioral control do not influence on intention. Likewise with [Alfani \(2016\)](#) who stated that subjective norm does not have an influence on the perception of whistleblowing intentions. Furthermore, [Suryono \(2014\)](#) emphasized that attitudes do not have an influence on employees intentions to conduct whistleblowing intentions. Thus, it can be concluded that there are still inconsistencies in the results of the research related to whistleblowing intentions. Therefore, this study examines the intention of whistleblowing by applying the theory of planned behavior.

2. Conceptual Framework

2.1. Whistleblowing

Whistleblowing is a way to support good corporate governance. The corporate governance is a very important thing on institution. [Hidayah et al. \(2019\)](#), argue that the determinant factor of corporate performance are corporate governance and risk management. Hence, a research related to whistleblowing is very important. Whistleblowing is a behaviour to complaints signals of fraud. The intention of whistleblowing based on theory of planned behaviour. It is a psychological theory that has been examined in predicting actions that an individual will take ([Park and John, 2009](#)). This theory explains that there are three factors that determine one's intention to do a behavior including attitude (attitude toward behavior), subjective norm and perceived behavioral control.

Picture-1. Theory of Planned Behavior ([Ajzen, 2005](#))



According to [Ajzen \(2005\)](#) in the theory of planned behavior explained that human actions are directed by three kinds of beliefs among them:

1. *Behavior beliefs* is a possibility of behaviour.
2. *Normative beliefs* is a normative expectations of others and motivation for those expectations. This belief is called subjective norm.
3. *Control beliefs* is the existence of factors that will facilitate or hinder the performance of the behaviour and perceived strength of these factors. This belief is referred to as perceived behavioral control (PBC).

2.2. Hypothesis

This research is able to provide empirical evidence related to whistleblowing intentions. The first hypothesis is the attitude influences on whistleblowing intentions. This is in accordance with [Jogiyanto \(2007\)](#) who stated that attitude is one's positive or negative feeling if he/she has to perform the behaviour to be determined [Jogiyanto \(2007\)](#). Furthermore, [Ajzen \(2005\)](#) stated that if someone believes in a behavior, he/she will be able to produce a positive attitude towards behavior. According to the studies conducted by [Saragih \(2014\)](#) and [Sulistomo \(2012\)](#) revealed that attitudes influence on intention. This can be interpreted that the more a person has a positive attitude towards whistleblowing behavior, he/she will have the intention to do a whistleblowing.

The second hypothesis is subjective norm influences on whistleblowing intentions. This is in line with the results of the study conducted by [Azwar \(2015\)](#) state that subjective norms in individuals are formed because of beliefs about what behaviour is expected by others and motivation to act in accordance with these normative

expectations. The greater the social pressure from the respondent's environment to report violations, the greater intention to report violations, and conversely.

3. Method

The population of this study was the employees of Semarang State University who work in the finance and accounting department. The number of population was 123 employees. This study applied convenience sampling that is distributing questionnaires to the entire population amounted to 123 respondents and receiving back the distributed questionnaires. Based on the collected questionnaire, there were 116 returned questionnaires and 19 incomplete questionnaires so that the total questionnaire that fulfilled to be processed was 97 questionnaires.

The variables in this study consisted of two variables. First, the dependent variable was whistleblowing intention. Whistleblowing intention is an encouragement for someone to report misuse or fraud that occurs. Second, the independent variables were attitudes and subjective norm. The measurement of the dependent and independent variables used the Likert scale 1 to 5. Afterwards, the research data were analyzed using SEM PLS.

4. Result and Discussion

Based on the outer model test, it shows that the results of loading factor on each item of attitude, subjective norm and whistleblowing intentions variables are more than 0.5, while the values of AVE and communalities are also above the cut-off of 0.5. Therefore, all of the items meet the criteria for convergent validity. Furthermore, in terms of the discriminant validity criteria, it shows that the cross loading factor values on the items of attitude, subjective norm, and whistleblowing intentions respectively meet the criteria for discriminant validity.

Table-1. Loading Factor of Attitude Variable

Items	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
SKP1	0.872627	0.558303	0.558303	0.878760	0.903716
SKP2	0.770786				
SKP3	0.736389				
SKP4	0.765801				
SKP5	0.714768				
SKP6	0.828288				
SKP7	0.861021				
SKP8	0.209299				

Source: PLS Processed Data, 2019

The value of loading factor on each item of attitude variable is more than 0.5, while the values of AVE and communalities are also above the cut-off of 0.5, which is 0.558303. However, in the SKP 8, the value of loading factor is less than 0.5 so it does not meet the criteria for convergent validity. Therefore, it needs to be eliminated. After elimination, it becomes as follows:

Table-2. Loading Factor of Attitude Variable after being Eliminated

Items	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
SKP1	0.873410	0.632136	0.632136	0.903694	0.922869
SKP2	0.770803				
SKP3	0.734481				
SKP4	0.765547				
SKP5	0.714555				
SKP6	0.829442				
SKP7	0.862487				

Source: PLS Processed Data, 2019

After the elimination in the SKP8, the values of AVE and communalities become to increase above the cut off value of 0.5 to 0.516207 and the value of loading factor is also above 0.5. Therefore, all of the items meet the criteria of convergent validity. The values of cronbach's alpha and composite reliability are also above 0.7, so it can be concluded that the items of attitude variable in the table are reliable. For the discriminant validity test can be seen in the following cross loading table.

Table-3. Cross Loading Factor of Attitude Variable

	Attitude	Intention of Whistleblowing	Subjective Norms
SKP1	0.873410	0.263434	0.095888
SKP2	0.770803	0.146579	0.197775
SKP3	0.734481	0.363268	0.031386
SKP4	0.765547	0.220505	0.087235
SKP5	0.714555	0.224416	0.161303
SKP6	0.829442	0.231370	0.120483
SKP7	0.862487	0.301327	0.138247

Source: PLS Processed Data, 2019

From the cross loading values, the loading factor on the SKP items or attitude manifest variable towards attitude latent variable are all greater than the values of loading factor on the variables other than attitude. Therefore, it can be concluded that the items of attitude variable in this study meet the criteria of discriminant validity.

Table-4. Loading Factor of Subjective Norm Variable

Items	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
NS1	0.625743	0.558136	0.558136	0.807112	0.861496
NS2	0.849573				
NS3	0.770200				
NS4	0.716702				
NS5	0.666592				

Source: PLS Processed Data, 2019

The value of loading factor on each item of the subjective norm variable is more than 0.5, while the values of AVE and communalities are also above the cut-off of 0.5, which is 0.558136. Therefore, it can be concluded that all of the items in the subjective norm variable meet the criteria of convergent validity. In addition, the values of cronbach's alpha or composite reliability are above the cut off value of 0.7, which is equal to 0.807112 and 0.861496. For the discriminant validity test can be seen in the following cross loading table.

Table-5. Cross Loading Factor of Subjective Norm

	Attitude	Intention of Whistleblowing	Subjective Norm
NS1	0.042619	0.105222	0.733340
NS2	0.306200	0.189528	0.694971
NS3	0.172423	0.119388	0.599285
NS4	0.047049	0.305224	0.856270
NS5	0.018384	0.245799	0.823144

Source: PLS Processed Data, 2019

From the cross loading values, the loading factor in the NS items / subjective norm manifest variable towards the attitude latent variable are all greater than the values of loading factor on the variables other than subjective norm. Consequently, it can be concluded that the items of subjective norm variable in this study starting from NS 1 to NS 5 meet the criteria of discriminant validity.

Table-6. Loading Factor of Whistleblowing Intention Variable

Items	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
IWB1	0.770339	0.494378	0.494378	0.668842	0.798101
IWB2	0.869013				
IWB3	0.907114				
IWB4	0.543452				
IWB5	0.071343				

Source: PLS Processed Data, 2019

The results of loading factor value on each item of the whistleblowing intention variable indicate that IWB5 items less than 0.5. Besides that, the AVE (Average Variance Extracted) and communalities values show less than the cut-off value, so it is needed to eliminate variable. Hence, the elimination is carried out until it reaches the values of AVE and communalities above 0.5. From the process of elimination, IWB5 items are eliminated so that the AVE and communalities values change as follows.

Table-7. Loading Factor of Whistleblowing Intention Variable after being Eliminated

Items	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
IWB1	0.777710	0.619170	0.619170	0.783626	0.862852
IWB2	0.876761				
IWB3	0.900185				
IWB4	0.541113				

Source: PLS Processed Data, 2019

After the elimination, the AVE and communalities values become to increase above the cut off value of 0.5 to 0.619170 and the loading factor value is also above 0.5, therefore all of the items meet the criteria of convergent validity. The values of cronbach's alpha and composite reliability are also above 0.7, so it can be concluded that the attitude variable items in the table are reliable. For the discriminant validity test can be seen in the following cross loading table.

Table-8. Cross Loading Factor of Whistleblowing Intention

	Attitude	Intention of Whistleblowing	Subjective Norms
IWB1	0.254070	0.777710	0.173476
IWB2	0.206350	0.876761	0.262183
IWB3	0.356642	0.900185	0.304348
IWB4	0.174280	0.541113	0.134540

Source: PLS Processed Data, 2019

From the cross loading values, the loading factor on the IWB items / whistleblowing intention manifest variable towards the whistleblowing intention variable are all greater than the values of loading factor on the variables other than whistleblowing intention. In consequence, it can be concluded that the items of the whistleblowing intention variable in this study IWB1 to IWB4 meet the criteria of discriminant validity.

Table-9. Goodness of Fit Test

Goodness of Fit Test		
	Q^2	criteria
Whistleblowing Intention	0.389614	The model has predictive relevance, the model can be validated
	GOF Tenenhouse	criteria
Whistleblowing Intention	0.663238262	high
	R^2	criteria
Whistleblowing Intention	0.710443	high

Source: PLS Processed Data, 2019

Based on the results of goodness of fit, it can be concluded:

1. The value of Q^2 for the Whistleblowing Intention variable is 0.389614. The value of Q^2 of the two endogenous variables are above number 0 so that it can be said that they meet the predictive relevance of the cut value. Thus, the model can be validated.
2. Meanwhile, for the value of GOF Tenenhouse on the Whistleblowing Intention variable is 0.663238262. The GOF Tenenhouse value of the variable has high criteria so that it meets the cut value or the model can be validated.
3. Whereas the value of R^2 for the Whistleblowing Intention variable is 0.696994. It has high criteria so that it meets the cut value or the model can be validated.

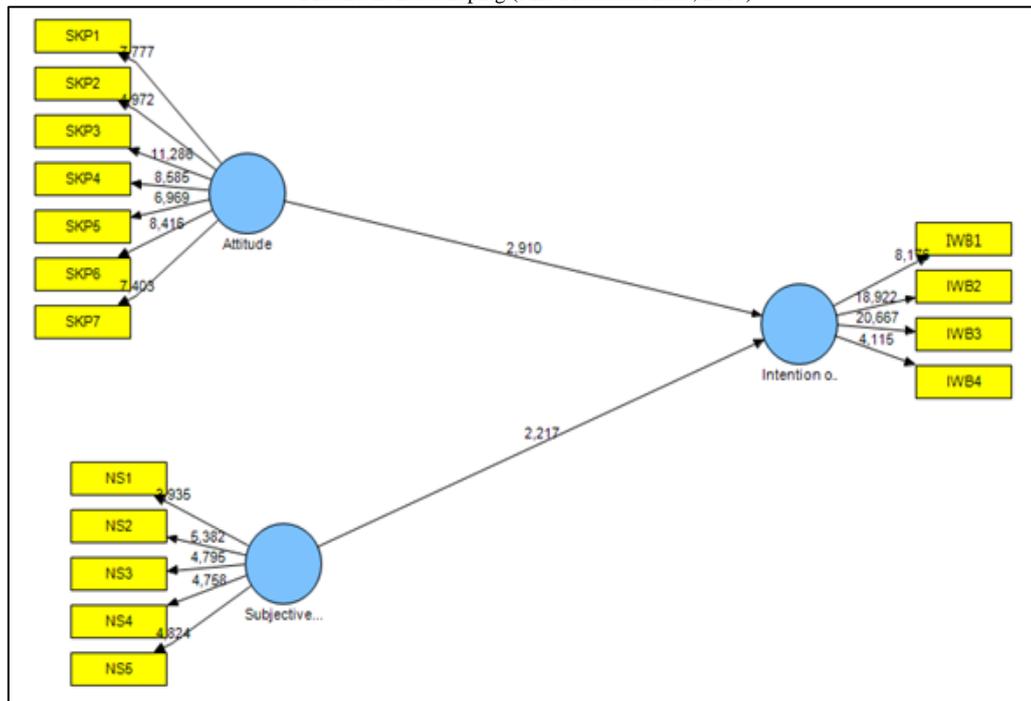
Table-10. Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (O/STERR)
Attitude -> Intention of Whistleblowing	0.294320	0.300050	0.101136	0.101136	2.910149
Subjective Norm -> Intention of Whistleblowing	0.251142	0.283233	0.113294	0.113294	2.216726

Source: PLS Processed Data, 2019

Based on the results of the SEM PLS, it shows that with the degree of freedom ($nk = 97 - 16 = 81$), the t table boundary is 1.99394, so that H1, which is the influence of attitudes towards whistleblowing intentions proved significant due to T Statistics of 2.910149 is above t table of 1.99394, (H1 accepted). Furthermore, H2, which is the influence of subjective norm on whistleblowing intentions proved significant empirically due to the value of T Statistics of 2.216726 is above t table of 1.99394, so the hypothesis is accepted (H2 is accepted).

Picture-2. Bootstrapping (PLS Processed Data, 2019)



The results of this study show that attitude proved to have an influence on whistleblowing intentions. The good attitude possessed by employees is able to influence their intention to be willing to become whistleblowers. This is in line with the results of the studies conducted by Sulistomo (2012), Putra (2014), and Parianti *et al.* (2016) which state that attitude influences towards intention. The good attitudes the employees have are directly proportional to their good intentions. Accordingly, the culture of being a whistleblower must continue to be developed within the employee environment by instilling a good work culture and comprehensive application of the code of conduct. Moreover, Alleyne *et al.* (2019), also stated that attitudes which are determinations of individual character variable is able to give a significant influence on whistleblowing intention. This is consistent with Kashif *et al.* (2018) and Winardi (2013), that attitude is high influential on one's intention to act. Hence, this result is able to support the theory of planned behavior which states that one's attitude is able to move him/her to take actions.

Furthermore, subjective norm is proven to have a significant influence on whistleblowing intentions because confidence in a person is able to waken his/her conscience to do the truth. This is in line with studies conducted by Tarjo *et al.* (2019); Winardi (2013); Park and John (2009) which state that subjective norm influences towards the intention of whistleblowing. Moreover, Kashif *et al.* (2018), stated that subjective norms are able to influence someone to take an action. Subjective norms are able to encourage employees to make complaints of fraud. A person's belief in a truth can encourage him to do the right thing. This is in line with the theory of planned behavior that a person's intentions can be influenced by attitudes, subjective norms and control beliefs (Ajzen, 1991).

5. Conclusion

This study proves that attitudes and subjective norms influence whistleblowing intention. This supports the theory of planned behavior which believes that one's intentions are influenced by attitudes, subjective norms and control beliefs. This study has given a major contribution to the management of the institution. The institution must manage employees' emotion so workers are able to reveal irregularities that occur in the organization. Hence, the performance of the organization increases. For further research, it is expected to be able to add a moderating variable, namely institutional support to obtain comprehensive results.

Acknowledgements

The authors would like to acknowledge the Universitas Negeri Semarang for the financial support. This work was supported by The Institution of Research and Community Service, Universitas Negeri Semarang, Indonesia.

References

- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2): 179-211.
- Ajzen, I. (2005). *Attitudes, personality, and behavior*. 2nd edn: Open University Pers: New York.
- Alfani, U. N. (2016). *Perception of accounting students on the intention to conduct whistleblowing. Final project*. Faculty of Economics and Business of Universitas Lampung: Bandar Lampung.
- Alleyne, P., Haniffa, R. and Hudaib, M. (2019). Does group cohesion moderate auditors' whistleblowing intentions? *Journal of International Accounting, Auditing and Taxation*, 34: 69-90. Available: <https://doi.org/10.1016/j.intaccaudtax.2019.02.004>

- Anti-Corruption Clearing House (2016). Corruption level data based on institutions as of 30th november 2016. Available: <https://acch.kpk.go.id/id/statistik/tindak-pidana-korupsi/tpk-berdasarkan-instansi>
- Association of Certified Fraud Examiners (2016). *Report to the nation 2016 on occupational fraud and abuse*. Austin USA.
- Azwar, S. (2015). *Human attitude: Theory and its measurement*. 2nd edn: Pustaka Pelajar: Yogyakarta.
- BPS (2010). Jumlah penduduk indonesia tahun 2010. Available: <https://www.bps.go.id/statictable/2009/02/20/1267/penduduk-indonesia-menurut-provinsi-1971-1980-1990-1995-2000-dan-2010.html>
- Chen, L. (2019). A review of research on whistle-blowing. *American Journal of Industrial and Business Management*, 9: 295-305.
- Hidayah, R., Zahid, A., Suryarini, T., Basher, S. R. and Handoyo, E. (2019). Corporate performance and executive compensation in indonesia. *The Journal of Social Sciences Research*, 5(3): 634-39.
- Jogiyanto (2007). *Sistem informasi keperilakuan*. 2nd edn: ANDI: Yogyakarta.
- Kamarunzaman, N. Z., Zawawi, A. A. and Hussin, Z. H. (2014). Reporting misdeeds: An evaluation on intention to blowing the whistle. *International Journal of Social Science and Humanity*, 4(4): 269–74. Available: <https://doi.org/10.7763/IJSSH.2014.V4.361>
- Kamarunzaman, N. Z., Zawawi, A. A., Hussin, Z. H. and Campbell, J. K. (2012). Whistle blowing intention in relation to perceived organizational support, attitude to whistle blow, channel of communication among public servant. *ISBEIA 2012. IEEE Symposium on Business, Engineering and Industrial Applications*: 285–89. Available: <https://doi.org/10.1109/ISBEIA.2012.6422888>
- Kashif, M., Zarkada, A. and Ramayah, T. (2018). The impact of attitude, subjective norms, and perceived behavioural control on managers’ intentions to behave ethically. *Journal of Total Quality Management and Business Excellence*, 29(5-6): 481-501.
- Parianti, N. P. I., Suartana, I. W. and Badera, I. D. N. (2016). Faktor-faktor yang memengaruhi niat dan perilaku whistleblowing mahasiswa akuntansi. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 5(12): 4209–36.
- Park, H. and John, B. (2009). Whistleblowing as planned behavior – A survey of South Korean police officers. *Journal of Business Ethics*, 85(4): 545–56.
- Putra, A. F. (2014). *Pengaruh faktor individual dan faktor situasional terhadap niat melakukan whistleblowing*. Tesis. Yogyakarta: Program Magister Akuntansi Fakultas Ekonomika dan Bisnis Universitas Gajah Mada.
- Saragih, R. (2014). *The relationship of attitude, subjective norm, and perceived behavioral control with the intention to continue the professional psychology master program in the faculty of psychology of usu*. Final project. Faculty of Psikology of Universitas Sumatera Utara: Medan.
- Sulistomo, A. (2012). *Perception of accounting students on the disclosure of fraud (an empirical study on the accounting students of UNDIP and UGM)*. Final project. Faculty of Economics and Business of Universitas Diponegoro: Semarang.
- Suryono, E. (2014). *Pengaruh sikap dan norma subyektif terhadap intensi pegawai negeri sipil untuk mengadakan pelanggaran (whistleblowing)*. Skripsi. Semarang: Fakultas Ekonomika dan Bisnis Universitas Diponegoro.
- Tarjo, P., Suwito, A., Aprillia, I. D. and Ramadan, G. R. (2019). Theory of planned behavior and whistleblowing intention. *Journal of Finance and Banking*, 23(1): 43-57. Available: <https://doi.org/10.26905/jkdp.v23i1.2714>
- Winardi, R. D. (2013). The influence of individual and situational factors on lower-level civil servants’ whistleblowing. *Journal of Indonesian Economy and Business*, 28(3): 361–76.