



## The Effect of Attitude, Subjective Norms, Perceptions of Control of Behavior, Professional Commitments and Gender on Whistleblowing Intention

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### **Abstract**

*This study aims to determine the effect of professional commitment, attitudes, subjective norms, perceptions of behavioral control, and demographics on the intention to take whistleblowing actions. Respondents in this study were 187 internal auditors representing inspectorates throughout Banten Province.*

*This study uses primary data to obtain information from respondents using purposive sampling method. SPSS 23 was used in this study to analyze the research which consisted of descriptive statistics and hypothesis testing.*

*Results This study shows that attitudes, subjective norms, perceptions of behavioral control and professional commitment have a significant effect on the intention to take whistleblowing actions. Meanwhile, gender has no significant effect on the intention to do whistleblowing.*

**Keywords: professional commitment, subjective norm attitudes, perceived behavioral control, demographics and whistleblowing intention.**

### **INTRODUCTION**

Currently, internal auditors are involved in the implementation of Good Corporate Governance in government. Therefore, internal auditors must be professional in solving conflicts related to audit disclosures that may have a negative effect on organizational profits, institutional sustainability, or the position of an individual in an institution (Ponemon, 1992 in Siallagan, 2017).

Government is a form of organization that works by running a system of government that serves the people. A good government system will never be separated from the problem of fraud that occurs in the internal government. The rampant level of fraud that occurs in the government sector has received serious attention from the public. Based on Transparency International (TI), 2017 Corruption Perceptions Index published by Transparency International (TI), Indonesia scored 37 or was ranked 96th out of 180 countries surveyed. These results show that the perception of corruption in Indonesia is still quite high (<https://news.detik.com>, Accessed 12 October 2018).

Along with the development of technology and information, the risk of fraud in government institutions is also getting higher. One way to prevent accounting violations so as to restore public trust is to apply fraud examination techniques which in forensic accounting are known as whistleblowing actions or the use of whistleblowers.

A professional auditor must behave by being a whistleblower in the organization. Reporting violations (whistleblowing) is a disclosure of fraudulent acts or acts that violate ethics committed by a whistleblower (criminal act reporter) in an organization to certain parties (Miceli et al., 2008). This disclosure is generally done confidentially. Whistleblowing can also be described as the act of a worker who decides to report to internal, media, or external authorities regarding illegal or unethical matters that occur in the work environment.

*Whistleblowing* is a controversial organizational issue. Someone who comes from within the organization will generally face an ethical dilemma in deciding whether to “blow the whistle” or keep it hidden. It takes courage and conviction to do so so that some whistleblowers receive heroic praise (Johnson, 2003). Where some people view whistleblowers as traitors who violate organizational loyalty norms, others view whistleblowers as heroic protectors of values that are considered more important than loyalty to the organization (Rothschild & Miethe, 1999). In addition, whistleblowers can help organizations fix insecurity or provide an important source of information in maintaining complex organizational performance (Miceli & Near, 1985). Whistleblowers can act in the enforcement of justice when exposing organizational wrongdoing (Miceli & Near, 1985). These conflicting views often make prospective whistleblowers in doubt in determining their attitude which can ultimately distort the intention to take whistleblowing actions.

*Whistleblower* is a 'prosocial behavior' that emphasizes helping other parties in the health of an organization or company. A whistleblower has a certain motivation to reveal facts, such as organizational imagery, collegiality among fellow workers or employees in their working environment. Although it is undeniable that there are individual interests in whistleblowers which sometimes become a strong reason to uncover a criminal scandal (Mustapha & Siaw, 2012).

A whistleblower or whistleblower of certain cases to the public will bear all the consequences. For some, it becomes a personal torment that requires courage and courage (Dempster, 2006). Whistleblowers often face backlash from parties who feel they are being attacked, so the law should give respect and protection to these whistleblowers.

Complaints from whistleblowers have proven to be more effective in uncovering fraud than other methods such as internal audit, internal control and external audit (Sweeney, 2008). This opinion is in line with the Report to The Nation which is published by the Association of Certified Fraud Examiners (ACFE) every two years, which always places tips at the top of the ranking of sources of fraud revealers. The importance of the existence of whistleblowing in revealing fraud or financial scandals has been widely proven in the early decades of the twenty-first century (Dyck et al., 2010). The effectiveness of whistleblowing in disclosing fraudulent financial statements is not only recognized by accountants and regulators in the United States, but also in other countries (Patel, 2003).

*Whistleblowing* is a complex phenomenon because it involves individual and organizational factors. Several studies mention the motivating factors for someone to do whistleblowing, including attitudes, subjective norms, and perceptions of control over behavior (Siallagan et al., 2017), (Ni Wayan & Ni Made Sunarsih, 2017), (Khanifah et al., 2017), ( Hayati et al., 2018), (Perdana et al., 2018), attitude (Ni Wayan Rustiarini & Ni Made Sunarsih, 2014), (Erwan Suryono & Anis Chariri, 2016), (Ari Andika Perdana et al., 2018), (Khanifah et al., 2017), professional commitment(Siallagan et al., 2017), (Gandamihardja et al., 2016), (Joneta et al., 2016) and gender(Pillay et al., 2015), (Smith et al., 2012). as an individual characteristic factor that determines whistleblowing intention.

Previous research related to the intention to do whistleblowing has revealed several determinants of the intention to whistleblowing. Among them are the application of the concept

of Theory of Planned Behavior which explains that the behavior of individuals arises because of the intention that underlies the behavior, which is formed by three main factors, namely attitudes, subjective norms, and perceptions of behavioral control.

Wrong one factor in *Theory of Planned Behavior* One thing that can affect a person's intention to do whistleblowing is attitude. Someone is more likely to report a violation, if that person's perception of the people who are important to him states that a fraud violation must be reported. So, attitude is a good or bad judgment from someone on whistleblowing behavior. If someone judges that an act of fraud is seen as a very bad act, then that person's attitude will lead to reporting fraud. Research conducted by (Siallagan et al., 2017), (Hayati et al., 2018) states that attitude has a significant positive effect on whistleblowing intention. Research conducted by (Ari Andika Perdana et al., 2018), (Khanifah et al., 2017) stated that Attitude has a positive effect on whistleblowing intention. However, this is in contrast to the research conducted by (Ni Wayan & Ni Made Sunarsih, 2017), which states that Attitude has an insignificant relationship to whistleblowing intention. Similarly, research conducted by (Ni Wayan Rustiarini & Ni Made Sunarsih, 2014), (Erwan Suryono & Anis Chariri, 2016) states that attitude has no effect on whistleblowing intention.

Another factor that can influence a person's intention to do whistleblowing is subjective norms. Where, subjective norms are perceptions generated by most people who are important to them related to whistleblowing. The results of research conducted by (Siallagan et al., 2017), (Hayati et al., 2018) state that subjective norms have a significant positive effect on whistleblowing intention. The results of research conducted by (Perdana et al., 2018), (Khanifah et al., 2017), (Suryono & Chariri, 2016) stated that subjective norms have a positive effect on Whistleblowing Intention, however it is inversely proportional to the research conducted by (Wayan & Sunarsih, 2017).

Another factor that can influence whistleblowing intention, which is still included in the Theory Of Planned Behavior, is the perception of behavioral control. Perception of behavioral control is an individual's perception of the degree of difficulty in performing certain behaviors (Ajzen, 1991). Research conducted by (Siallagan et al., 2017), (Ni Wayan & Ni Made Sunarsih, 2017) states that Behavioral Control Perception has a significant positive effect on Whistleblowing Intention. Then the research conducted by (Prime et al., 2018) (Khanifah et al., 2017), (Ni Wayan Rustiarini & Ni Made Sunarsih, 2014) stated that the perception of behavioral control has a positive effect on whistleblowing intention. However, this is in contrast to the research conducted by (Ni Wayan & Ni Made Sunarsih, 2017), (Hayati et al., 2018), which states that the perception of behavioral control has an insignificant relationship to whistleblowing intention.

Professional commitment of each individual can also determine a person's intention to do whistleblowing. professional commitment isa perception that is cored in one's loyalty, determination and expectations guided by a system of values or norms that will direct the person to act or work according to certain procedures in an effort to carry out their duties with a high level of success (Larkin 1990 in Trisnarningsih, 2003). Research conducted by (Siallagan et al., 2017), (Gandamihardja et al., 2016), stated that Professional Commitment does not have a significant positive effect on whistleblowing intention. Meanwhile, research conducted by (Joneta et al., 2016) states that Professional Commitment has a positive effect on internal-external whistleblowing intention.

In addition to professional commitment, gender is also a factor that can affect a person's intention to do whistleblowing. Research conducted by (Ahmad et al., 2012) and (Prasetyo, et al 2017), stated that demographic factors, which focus on gender aspects, do not have a significant relationship with whistleblowing intention. However, the results of this study are inversely

proportional to the results of research conducted by (Napitupulu & Bernawati, 2016) and (Fapohunda, Tinuke, M., 2016) which states that Demographics as measured by the gender aspect, have a significant effect on whistleblowing intentions.

The importance of this research is due to the lack of research on whistleblowing in the public sector. In addition, this research can also expand the research area on whistleblowing, which so far is still centered on the private sector. In fact, fraud can occur both in the private sector and the public sector or government. So according to the researcher, research on whistleblowing also needs to be done in the public sector. This study refers to the Theory of Planned Behavior (TPB) to explain behavior. In this study, researchers will examine what things will affect the whistleblowing intention of the Government Representative Auditor at the Banten Provincial Inspectorate. The researcher also wants to know the influence of the Theory of Planned Behavior factor as well as professional commitment and gender on the auditor's intention to do whistleblowing. To find out, the researcher will use questionnaire indicators that come from the main journal references and supporting journals in this study.

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## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### 1. Theory of Planned Behavior

Humans are social creatures. This shows that every human being who lives in this world cannot be separated from the help of others or lives side by side with other humans. This shows that one person will influence the behavior of others. The Theory of Planned Behavior also explains that the behavior carried out by individuals arises because of the intention to behave. Based on this theory, it can be seen that intention is formed from attitude toward behavior, subjective norm, perceived behavioral control that is owned by the individual.

*Theory of Planned Behavior* Theory of Planned Behavior (TPB) is a psychological theory proposed by (Icek Ajzen, 1991) which attempts to explain the relationship between attitude and behavior. TPB emerged as an answer to the failure of attitude determinants in predicting actual actions/behaviors directly. TPB proves that intentions are more accurate in predicting actual behavior and can also act as a proxy that connects attitudes and actual behavior. According to (Ajzen, 1991), a person's intention is assumed to capture the motivational factors that influence a behavior, which is indicated by how hard an individual plans to try to perform the behavior. Furthermore, TPB postulates that the concept of intention has three independent determinants,

namely, attitudes towards behavior, social factors called subjective norms, and perceived behavioral control. The relative levels of these three determinants can vary in various behaviors and situations, so that in its application it may be found that only attitudes affect a person's intention to take certain actions. Other conditions, attitudes and perceptions of behavioral control are sufficient to explain the intention, or even all three show the same effect.

## 2. Professional Commitment

According to (Larkin, 2000) states that professional commitment is the level of individual loyalty to the profession as perceived by the individual. Meanwhile, according to (Ali, 2003) professional commitment is a promise or professional responsibility in the form of compliance with professional standards.

A professional commitment is basically a perception that has a core of loyalty, determination and one's expectations guided by a system of values or norms that will direct the person to act or work according to certain procedures in an effort to carry out their duties with a high level of success (Larkin, 1990 in Trisnaningsih, 2003).

## 3. Gender

Gender is a visible difference between men and women when viewed from behavior. The perspective of men and women are also different in responding to something. Men have a rational nature in dealing with a problem and like challenges, while women will be more emotional in dealing with problems and tend to avoid problems. PResearch (Near & Miceli, 1995) shows that male employees tend to have higher whistleblowing intentions than women, this is because they tend to occupy higher managerial positions in their organizations and have more credibility than female employees. Furthermore, female whistleblowers are said to experience more retaliation, it makes them reluctant to take risks from their work (Rehg, Miceli, Near, & Van Scotter, 2008).

## 4. Whistleblowing Intentions

The definition of whistleblowing is reporting by active or non-active members of the organization regarding violations, illegal or immoral acts to parties inside and outside the organization (Khan, 2009). Meanwhile, people who report whistleblowing actions are called whistleblowers.

In general, this whistleblowing activity is seen as disclosure of information that is considered in the public interest which will require information about criminal activities, a violation of the law, improper use of public funds, miscarriage of justice, abuse of power, fraud, danger to health and safety. each individual and every behavior or malpractice (Kloppers, 1997).

(Dasgupta & Kesharwani, 2010) explains that whistleblowers or reporting parties often encounter unclear situations regarding the impact of reporting violations committed. Responses to whistleblowing may vary. Responses that may occur include repairs to violations, resistance to the whistleblower itself, or resistance by the whistleblower to repressive organizational actions against him. The strength of the influence of the whistleblower and the strength of the influence of the violator also affects the consequences of whistleblowing.

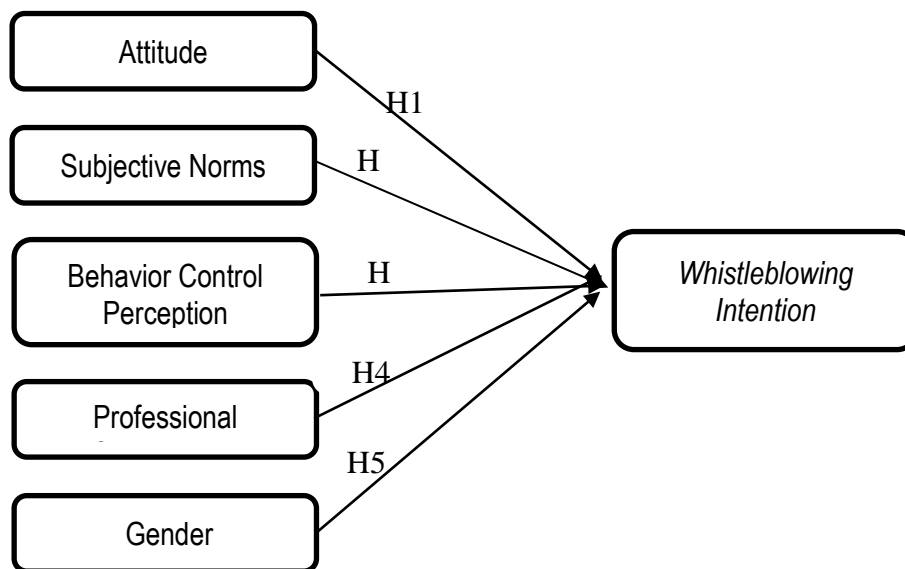
*Whistleblowing* will arise when there is a conflict between employee loyalty and the protection of the public interest (Varelius, 2008). (Elias, 2008) adds that whistleblowing can occur from within (internally) or externally (externally). Internal whistleblowing occurs when an employee learns of fraud committed by another employee and then reports the fraud to his superior.

External whistleblowing occurs when an employee learns of fraud committed by the company and then informs the public because the fraud will harm the community. (Miceli &

Near, 2002) said that most whistleblowers first disclose their findings to internal companies before reporting them to the public. Whistleblowing according to the KNKG in the Guidelines for the Violation Reporting System is the disclosure of acts of violation or disclosure of unlawful acts, unethical/immoral acts or other actions that can harm the organization or stakeholders, which are carried out by employees or organizational leaders to leaders of other organizations or institutions. who can take action on the violation.

## 5. Research Framework

This study uses Theory Of Planned Behavior (TPB) as a supporting theory in explaining the research problem. The theory that describes the behavior carried out by individuals arises because of intentions or intentions that ultimately influence someone to behave. Based on this theory, it can be seen that a person's intention or intention to perform a behavior is formed from three indicators, namely attitudes, subjective norms and perceptions of behavioral control.



**Figure 1. Thinking Framework**  
(Siallagan et al., 2017), (Napitupulu & Bernawati, 2016).

## 6. Hypothesis Development

### a. attitude and *Whistleblowing Intention*

Attitudes towards whistleblowing according to (Park & Blenkinsopp, 2009) discuss the extent to which individuals have favorable or unfavorable evaluations of whistleblowing. It is a number of beliefs that employees have about the consequences of whistleblowing and subjective evaluations of those consequences. Thus, to be able to become a whistleblower, one must have the belief that whistleblowing is an action that has positive consequences, such as prevention that can harm the organization, control over corruption, increase public interest, moral satisfaction and employee duties (Callahan & Dworkin, 2000). Furthermore, beliefs about positive consequences are evaluated by a person's individual value system and produce attitudes, positive attitude that can encourage a person's tendency to whistleblowing. Thus, the greater the tendency of a person's positive attitude to do whistleblowing, the greater the possibility of someone's intention to do whistleblowing.



In line with the concept stated above, empirically several studies have proven that the concept of attitude has a positive relationship to whistleblowing intentions. Like the research conducted by (Perdana et al., 2018) and (Khanifah et al., 2017), which states that Attitude has a positive effect on Whistleblowing Intention. This is also supported, with research conducted by (Siallagan et al., 2017), (Hayati et al., 2018) which states that Attitude has a significant positive effect on Whistleblowing Intention. This shows that, the greater a person's positive attitude towards fraudulent acts, the more likely someone is to commit whistleblowing.

H1 : Positive Influencing Attitude Towards *Whistleblowing Intention*

#### **b. Subjective Norms and *Whistleblowing Intention***

Perceptions make decisions about social influences to engage or not engage in certain behaviors, referred to as subjective norms. The theory of Planned Behavior argues that when a decision maker perceives that it is important that other people approve or suggest a certain behavior, the decision maker is more likely to engage in that behavior. Based on research conducted by (Perdana et al., 2018) and (Khanifah et al., 2017) states that Attitude has a positive effect on Whistleblowing Intention. This is supported by research conducted by (Siallagan et al., 2017), (Hayati et., al 2018) which states that Attitude has a significant positive effect on Whistleblowing Intention.

H2 : Norma Subjective Effect on Whistleblowing Intention

#### **3. Perception of Behavioral Control and *Whistleblowing Intention***

According to (Ajzen, 1991), the perception of behavioral control is defined as the individual's perception of the degree of difficulty in performing certain behaviors. The behavioral control perception dimension contains individual beliefs regarding a sense of being able or unable to manage behavior. Some individuals will find it difficult to report problems, thus leading to whistleblowing intentions, not directly doing whistleblowing. Perception of behavioral control determines how much an individual's ability to make the existing factors help when needed, thus influencing a person's decision to carry out the behavior or not. Based on research conducted by (Perdana et al., 2018) and (Khanifah et al., 2017), (Ni Wayan Rustiarini & Ni Made Sunarsih, 2014) stated that Perception of Behavioral Control has a positive effect on Whistleblowing Intention. This is coupled with research evidence conducted by (Siallagan et al., 2017) and (Ni Wayan & Ni Made Sunarsih, 2017), which states that Perception of Behavioral Control has a significant positive effect on Whistleblowing Intention.

H3 : Perception of Behavioral Control Affects Whistleblowing Intention

#### **4. Professional Commitment and *Whistleblowing Intention*.**

Professional commitment is defined as the ability or strength of a person's identification and involvement in the organization (Porter et al., 1974) or the profession (Aranya et al., 1981). Professional commitment is basically a perception that has a core of loyalty, determination, and someone's expectations that are guided by a system, value or norm that will direct the person to act in accordance with certain procedures in an effort to carry out their duties with a high level of success (Larkin, 1990).

Based on research conducted by (Siallagan at al., 2017) and (Gandamihardja at al., 2016), found a positive relationship between professional commitment and auditor's intention to do whistleblowing. Accountants who have high professional commitment are more likely to do whistleblowing.

H4 : Professional Commitment Affects *Whistleblowing Intention*

## 5. Gender and Whistleblowing Intention

Gender is the difference between the sexes in terms of a person's behavior and way of thinking (Widya, 2016). Gender refers to the differences in the roles of men and women, the duties of men and women, and the position of a person in an environment or group. In the wider community there has been an assumption that men tend to have a fairly high sense of courage in various things, one of which is being brave in taking risks, being strong in the face of pressure, being able to control a situation, and being much more able to overcome a problem compared to others. woman. Women in the wider community are considered as gentle creatures, obedient, obedient, passive, understanding others, and sacrificing for the benefit of others. With the differences in the characteristics inherent in men and women, which can support the researcher's argument that gender has a significant influence on the intention to do whistleblowing. This statement is consistent with research conducted by (Napitupulu & Bernawati, 2016), (Fapohunda, Tinuke, M., 2016), (Ahmad, 2012), (Schminke et al., 2003) and (Vermeir, 2008) which state that that gender has a significant relationship with whistleblowing intention.

H5 : gender, Influence on Whistleblowing Intention

## RESEARCH METHOD

The approach used in this research is a quantitative approach. This study uses a survey of respondents' perceptions which was carried out in the Inspectorate of all Banten Province, there are 9 Inspectorates consisting of 4 regencies, 4 cities, and 1 province. Population in this study are all Representative Auditors Banten Province Inspectorate. The research sample is the Auditor in the Office of the Inspectorate of the Province of Banten who has followed the JFA (Functional Auditor) training and training have a minimum of one year of work experience, because they have had the time and experience to adapt and assess the performance and conditions of the work environment. In this research, the data analysis method used is quantitative method, which consists of descriptive analysis, validity and reliability test, classical assumption test, hypothesis test, coefficient of determination, and multiple regression analysis.

### Variable Operation

#### a. *Whistleblowing Intention*

The intention to do whistleblowing is a form of the seriousness of a situation, the responsibility to report violations and negative impacts that will be received as a result of the reporting. This variable is measured based on the aspect of intention according to Shultz et al., 1993 using a 5-point Likert scale.

#### b. *Attitude*

According to Skinner, as quoted by Notoatmodjo (2003), formulates that attitude is a person's response or reaction to external stimuli or stimuli. Because this behavior occurs through the process of a stimulus to the organism, and then the organism responds, Skinner's theory is called the "SOR" theory or Stimulus - Organism - Response. This variable is measured based on the characteristics of attitudes according to Dalton's Model, 2010.

#### c. *Subjective Norms*

Subjective norms are assumed to be a function of a belief, namely a person's belief in another person or group of other people who perceive that he or she should perform (or not perform) an action of behavior. According to Fishbein and Azjen (2005), subjective norms generally have the following two components:

- Normative beliefs.
- Motivation to comply (motivation to fulfill).

**d. Behavior Control Perception**

Behavioral control is the perception of the ease or difficulty of performing a behavior. This variable is measured based on professional characteristics according to Dalton's Model, 2010.

**e. Professional Commitment**

Professional commitment is defined as the liking formed by a person towards his profession (Aranya et al., 1982 in Elias, 2008). This variable is measured based on professional characteristics according to (Dwyer et al., 2000).

**f. Gender**

Gender refers to the differences in the roles of men and women, the duties of men and women, and the position of a person in an environment or group. This variable is measured based on professional characteristics according to (Miceli & Near, 1991).

**RESULTS AND DISCUSSION**

Based on the results of data processing and analysis, the following test results were obtained.

**Table 2. Hypothesis Test**

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error	Beta		
1 (Constant)	-,519	,791		-,656	,513
TS	,297	0.054	,296	5,449	,000
T.NS	,218	0.047	,220	4,657	,000
T.PKP	,333	0.052	,289	6,414	,000
T.KP	,152	0.025	,239	5,995	,000
TG	-,021	,033	-,020	-,650	,516

a. Dependent Variable: T.WBL

Source : Results of SPSS Version 24 data processing

**1. The Effect of Attitude on Whistleblowing Intention**

In testing the first hypothesis, it is known that attitude has an effect on whistleblowing intention. These results are based on hypothesis testing criteria, if the tcount value (5.449) is greater than the ttable value 0.1435 (5.449 > 0.1435) then H0 is rejected and Ha is accepted. So it can be concluded that the attitude variable (X1) has an effect on the whistleblowing intention variable (Y), thus Ha1 is accepted.

Based on this research, it was found that the first hypothesis (H1) is that attitude has an effect on whistleblowing intention. It is said that attitudes affect whistleblowing intention, because to be able to become a whistleblower, a person must have a component of belief that whistleblowing is an action that has positive consequences, such as they can take precautions that can harm the organization, control acts of corruption, increase public interest, and get moral satisfaction. The more positive a person's attitude towards reporting a crime, the higher the intention to do whistleblowing (Callahan and Dworkin, 2000).

In line with the concept stated above, empirically several previous studies have proven the concept of attitude has a positive relationship to whistleblowing intentions. Like the research conducted by (Perdana et al., 2018) and (Khanifah et al., 2017), which states that attitude has a positive effect on whistleblowing intention. This is also supported, with research conducted by (Siallagan et al., 2017), (Hayati et al., 2018) which states that attitude has a significant positive effect on whistleblowing intention. This shows that, the greater a person's positive attitude towards fraudulent acts, the more likely someone is to commit whistleblowing. However, this is in contrast to the research conducted by (Ni Wayan & Ni Made Sunarsih, 2017) and (Erwan Suryono & Anis Chariri, 2016), which stated that attitude had an insignificant relationship to whistleblowing intention.

## **2. The Influence of Subjective Norms on Whistleblowing Intention**

In testing the second hypothesis, it is known that subjective norms affect whistleblowing intentions. These results are based on hypothesis testing criteria. If the  $t$ count value (4.657) is greater than the  $t$ table value 0.1435 ( $4.657 > 0.1435$ ) then  $H_0$  is rejected and  $H_a$  is accepted, so it can be concluded that the subjective norm variable ( $X_2$ ) has an effect on the whistleblowing variable. intention ( $Y$ ) then  $H_{a2}$  is therefore accepted.

Perceptions make decisions about social influences to engage or not engage in certain behaviors, referred to as subjective norms. The theory of Planned Behavior argues that when a decision maker perceives that it is important that other people approve or suggest a certain behavior, the decision maker is more likely to engage in that behavior. In other words, the greater a person has great social influence to be involved, the greater the intention of someone to do whistleblowing.

The results of research conducted by (Perdana et al., 2018) and (Khanifah et al., 2017) are in line with the results of this study, which states that subjective norms have a positive effect on Whistleblowing Intention.

## **3. The Effect of Behavioral Control Perception on Whistleblowing Intention**

In testing the third hypothesis, it is known that the perception of behavioral control affects the whistleblowing intention of the Banten Provincial Inspectorate. These results are based on hypothesis testing criteria. If the  $t$ count value of (6.414) is greater than  $t$ table 0.1435 ( $6.414 > 0.1435$ ) then  $H_0$  is rejected and  $H_a$  is accepted so that it can be concluded that the behavioral control perception variable ( $X_2$ ) has an effect on the variable. whistleblowing intention ( $Y$ ), therefore  $H_{a3}$  is accepted.

According to (Ajzen, 1991), the perception of behavioral control is defined as the individual's perception of the degree of difficulty in performing certain behaviors. The behavioral control perception dimension contains individual beliefs regarding a sense of being able or unable to manage behavior. Some individuals will find it difficult to report problems, thus leading to whistleblowing intentions, not directly doing whistleblowing. Perception of behavioral control determines how much the individual's ability to make the existing factors help when needed, so that it influences a person's decision to realize the behavior or not. In other words someone who

believes that he has a great opportunity and does not face major obstacles to reporting fraudulent acts, the stronger the individual's perception of control for reporting fraudulent acts (Ajzen, 1991).

This research is in line with research conducted by (Perdana et al., 2018) and (Khanifah et al., 2017), (Ni Wayan Rustiarini & Ni Made Sunarsih, 2014) stated that the perception of behavioral control has a positive effect on whistleblowing intention. This is also supported by research conducted by (Siallagan et al., 2017) and (Ni Wayan & Ni Made Sunarsih, 2017), which states that the perception of behavioral control has a significant positive effect on whistleblowing intention.

#### **4. The Effect of Professional Commitment on Whistleblowing Intention**

In testing the fourth hypothesis, it is known that professional commitment has an effect on the whistleblowing intention of the Banten Province Inspectorate. These results are based on the criteria for hypothesis testing, if the t-value is (5,995) is greater than t table 0.1435 ( $5.995 > 0.1435$ ), then  $H_0$  is rejected and  $H_a$  is accepted so that it can be concluded that the professional commitment variable (X4) has an effect on the whistleblowing intention variable (Y) so  $H_{a4}$  is accepted.

Professional commitment is defined as the ability or strength of a person's identification and involvement in the organization (Porter et al., 1974) or the profession (Aranya et al., 1981). Professional commitment is basically a perception that has a core of loyalty, determination, and someone's expectations that are guided by a system, value or norm that will direct the person to act in accordance with certain procedures in an effort to carry out their duties with a high level of success (Larkin, 1990). Accountants who have high professional commitment are more likely to do whistleblowing. They are more likely to report misconduct within the organization, either as a means to protect their own profession or to root out abuses in the public interest (Smith and Hall, 2008).

In this study, professional commitment has a significant effect on the intention to take action against whistleblowing. The results of this study are in line with the results of research from (Siallagan et al., 2017) and (Gandamihardja et al., 2016), who found a positive relationship between professional commitment and the auditor's intention to perform whistleblowing. Accountants who have a high professional commitment have great potential for whistleblowing.

#### **5. Effect of Gender on Whistleblowing Intention**

There is a fifth hypothesis testing, it is known that gender has no effect on the whistleblowing intention of the Banten Provincial Inspectorate. The results are based on the hypothesis test criteria, if the t-count is (-0.650) is smaller than t table 0.1435 ( $-0.650 < 0.1435$ ), then  $H_0$  is accepted and  $H_a$  is rejected, so it can be concluded that the gender variable (X5) has no effect on the variable whistleblowing intention (Y) so  $H_{a5}$  is rejected.

The results obtained in the hypothesis testing stage are consistent with the research conducted by (Ahmad et al., 2012) and (Prasetyo, et al 2017), which states that gender has no significant relationship to Whistleblowing Intention. However, the results of this study are inversely proportional to the results of research conducted by (Napitupulu & Bernawati, 2016) and (Fapohunda, Tinuke, M., 2016) which states that the factor Demographics as measured by the gender aspect have no effect on the auditor's intention to do whistleblowing. However, based on research conducted by researchers at the Inspectorate in Banten Province, the results were that: gender aspect does not affect the auditor's intention to do whistleblowing, because at this time there has been an assimilation between the genders of women and men, plus currently the world of work does not differentiate between the genders of men and women in terms of professionalism, analysis, and integrity. Because basically all the objectives of auditors, both

female and male auditors in an institution are the same, namely auditing financial statements in an agency. Therefore, currently there is no difference between male and female gender in terms of professionalism. Gender differences between men and women today are only seen in psychological work or work that uses energy.

### CONCLUSIONS

This study aims to determine the effect of attitudes, subjective norms, perceptions of behavioral control, professional commitment and gender on whistleblowing intention. Respondents of this study amounted to 187 auditors who work in the Inspectorate of Banten Province. Based on the data that has been collected and the tests that have been carried out on the problem using the multiple regression analysis method, the following conclusions can be drawn: Attitude variable affects the intention to do whistleblowing on the Auditors Inspectorate of Banten Province, The subjective norm variable has an effect on the intention to do whistleblowing at the Inspectorate Auditors throughout the Banten Province, The variable perception of behavioral control has an effect on the intention to do whistleblowing at the Banten Province Inspectorate Auditor, The variable of professional commitment has an effect on the intention to do whistleblowing on the representative auditors of the Inspectorate of the Province of Banten, The gender variable has no effect on the intentions of the Inspectorate Auditors throughout Banten Province, to carry out whistleblowing.

### ACKNOWLEDGMENTS

Based on the results of the study and the limitations of this study, the suggestions that can be given are so that further research can expand the scope of both the number of samples, the number of variables, the dimensions of the variables (internal or external) and data collection methods.

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