

WHISTLEBLOWING INTENTION: SUATU TINJAUAN THEORY OF PLANNED BEHAVIOR

Yuniarwati¹, I Cenik Ardana² dan Sofia Prima Dewi³

^{1,2,3} Faculty of Economics and Business, Tarumanagara University, Jakarta

Email: yuniarwati@fe.untar.ac.id

ABSTRACT

Entering the 21st century, there has been an increase in white-collar crime both in quantity and quality in various parts of the world. White-collar crime is synonymous with various frauds committed by business and government professionals characterized by fraud, concealment, or breach of trust and is not dependent on the application of threats of violence or physical force. The internal control system, which has been very popular and is believed by many parties to prevent various violations, is a blunt weapon to expose various forms of certain white-collar crimes. This is because certain types of white collar crimes often involve the top leaders of an organization that has high authority in the organization, even though the person functions as a guardian of the rules in the internal control system that is applied. Bearing in mind the weaknesses of the internal control system and the increasing white collar crime, various countries and business associations have made various prevention efforts and have increasingly increased the demand for a good governance system. The violation reporting mechanism can be one of the elements that can be relied upon in a good governance system. It is recognized that whistleblowers have given a very important role in exposing various major crime scandals. The population in this study are employees of private companies located in Jakarta. The research data was obtained from distributing questionnaires directly to respondents or via email. The research sample is non random selected in convenience. The results showed subjective norms had a positive and significant effect on intentions of reporting violations, while attitudes and behavioral control perceived positive but not significant effect on intentions of reporting violations.

Keywords: *intentions of reporting violations, attitudes, subjective norms, perceived behavioral control*

ABSTRAK

Memasuki abad ke-21, telah terjadi peningkatan kejahatan kerah putih baik dalam kuantitas maupun kualitas di berbagai belahan dunia. Kejahatan kerah putih identik dengan berbagai penipuan yang dilakukan oleh para profesional bisnis dan pemerintah yang ditandai dengan penipuan, menyembunyian, atau pelanggaran kepercayaan serta tidak tergantung pada penerapan ancaman kekerasan atau kekuatan fisik. Sistem pengendalian internal yang selama ini sudah sangat populer dan diyakini banyak pihak dapat mencegah berbagai pelanggaran, menjadi senjata tumpul untuk mengungkap berbagai bentuk kejahatan kerah putih tertentu. Hal ini disebabkan jenis-jenis kejahatan kerah putih tertentu sering melibatkan oknum pimpinan puncak suatu organisasi yang sedang memiliki kekuasaan tinggi di organisasi tersebut, padahal oknum tersebut berfungsi sebagai penjaga aturan dalam sistem pengendalian internal yang diterapkan. Mengingat adanya kelemahan sistem pengendalian internal dan meningkatnya kejahatan kerah putih mendorong berbagai negara dan asosiasi usaha untuk melakukan berbagai upaya pencegahan dan semakin meningkatkan tuntutan penerapan sistem tata kelola yang baik. Mekanisme pelaporan pelanggaran bisa menjadi salah satu

elemen yang dapat diandalkan dalam sistem tata kelola yang baik. Diakui bahwa para *whistleblowers* telah memberikan peran yang sangat penting dalam mengungkap berbagai skandal kejahatan besar. Populasi dalam penelitian ini adalah karyawan perusahaan swasta yang berlokasi di Jakarta. Data penelitian ini diperoleh dari penyebaran kuesioner langsung ke responden atau melalui *email*. Sampel penelitian bersifat *non random* yang dipilih secara *convenience*. Hasil penelitian menunjukkan norma subjektif berpengaruh positif dan signifikan terhadap intensi pelaporan pelanggaran, sedangkan sikap dan kontrol perilaku yang dipersepsikan berpengaruh positif namun tidak signifikan terhadap intensi pelaporan pelanggaran.

Kata kunci: intensi pelaporan pelanggaran, sikap, norma subjektif, kontrol perilaku yang dipersepsikan.

INTRODUCTION

Entering the 21st century, there has been an increase in white collar crime both in quantity and quality in various parts of the world. The FBI (2019) describes white-collar crime synonymous with various frauds committed by business and government professionals characterized by fraud, concealment, or breach of trust and does not depend on the application of threats of violence or physical force. The motivation behind this crime is financial, which is to gain or avoid losing money, property, or to gain personal or business benefits.

The internal control system, which has been very popular and is believed by many parties to prevent various violations, is a blunt weapon to expose various forms of certain white-collar crimes. This is because certain types of white collar crimes often involve the top leaders of an organization that has high authority in the organization, even though the person functions as a watch dog in the internal control system that is applied. Therefore, there needs to be another subsystem that complements or perfects the existing internal control system.

The increase in white collar crime, and given the weakness of the internal control system as described above, has encouraged various countries and business associations to

take various preventive measures and further increase the demands for the implementation of good governance systems in both the private and public sectors (National Committee on Governance Policy, 2008). The whistleblowing mechanism is expected to be a reliable element in a good governance system. It is recognized that whistleblowers have played a very important role in uncovering major crime scandals, such as the Enron case, WorldCom in the United States, or corruption cases in Indonesia (Zakaria et al., 2016: 221; Corruption Eradication Commission, 2019; Ningsih, 2019).

At present there has been an increase in the volume of high-quality research on the ins and outs of reporting violations (whistleblowing), however, what remains a problem to date is the absence of a general theory of whistleblowing that can be used as a reference for a comprehensive theoretical framework to explain whistleblowing behavior (Park and Blenkinsopp, 2009: 545). Ajzen (2006) has introduced a general theory model about human behavior that is more popularly referred to as the theory of planned behavior. Theory of planned behavior describes the relationship of a combination of three variables: attitude, subjective norms, and perceived behavioral control over behavioral intention. In general, theory of planned behavior is proven to be supported by empirical evidence,

where intentions to behave in various types of special situations can be predicted with high accuracy of attitudes toward behavior, subjective norms, and perceived behavioral control (Ajzen, 1991).

Park and Blenkinsopp (2009: 545) try to reexamine Ajzen's theory of planned behavior - as a general theory of behavior that has been widely tested - to explain whistleblowing intentions. Analysis using a sample of 296 Korean police officers showed attitudes, subjective norms, and perceived behavioral control had a positive effect on internal whistleblowing intentions, but for external whistleblowing intentions only subjective norms had influence.

Some other research on whistleblowing that explores the theory of planned behavior has been done by many researchers in several countries in a variety of different specific situations. In Malaysia, researcher Zakaria et al. (2016) using a sample of Malaysian police officers, shows that the theory of planned behavior provides a good framework for predicting internal and external whistleblowing intentions. Some research on whistleblowing has also been revealed in Indonesia. For example, Iskandar and Saragih's research (2018) in the public sector with a sample of prospective civil servants, found that the attitudes of prospective civil servants had no effect on whistleblowing intentions, while the subjective norms and behavioral control perceived by prospective civil servants affected the intentions whistleblowing. Other research in the banking sector has been carried out by Fajri (2017) with a sample of 100 employees at Bank Lampung in Bandar Lampung. The results of his research show that attitudes and subjective norms do not affect whistleblowing intentions, while perceived behavioral control has a positive effect on whistleblowing intentions.

There are several reasons why this research on whistleblowing intentions was

carried out. First, the results of previous research on testing the general theory of "theory of planned behavior" in predicting whistleblowing intentions are still very diverse. Second, testing the validity of the general theory of planned behavior in predicting whistleblowing intentions in the private sector in Indonesia is still relatively rare. Third, there is a statement from the Corruption Eradication Commission institution that the whistleblowing mechanism implemented by the Corruption Eradication Commission plays an important role in uncovering corruption cases in Indonesia. Fourth, the results of this study are expected to enrich the results of existing studies in testing the validity of the theory of planned behavior, especially in predicting the intention of whistleblowing in the private sector.

Whistleblowing

Based on the study of the large amount of available literature on whistleblowing, there are often conflicting and inconsistent meanings, definitions, or opinions on this topic (Marciszewski, 2013: 12). Initially, the term whistleblowing is intended for two things: first, the blowing of whistles by law enforcement officers (police) to remind fellow officers or the public about the existence of a danger and second, the blowing of whistles by sports referees as a sign of a violation of the rules of the game in an event body (Carter, 2018; Indriani et al., 2019: 129).

Lately, the term whistleblowing is increasingly being found in the academic realm and public conversation, but its meaning has shifted from its original meaning. European Commission (2018) states that whistleblowing as a role carried out by whistleblowers in uncovering illegal activities that damage the public interest and the welfare of citizens and the community. Bjorkel (2016: 268) links whistleblowing to a situation where one or

several employees of an organization know of wrong actions (for example: corruption) in their organization, then they report their observations to their direct supervisor, or to parties outside the organization. Farooqi et al. (2017: 2) says that a whistleblower in an organization is a person who blows the whistle because of exploitation, fraud, corruption, crime, mistakes, or violations, and others, especially on ethical and moral reasons.

There is a tendency that whistleblowing is given an increasingly broad meaning covering every complaint or disclosure of wrongdoing which is detrimental to the public, but as revealed by Vandekerckhove and Phillips (2016: 9), anyone as a citizen, user of public services, clients, or customers, may submit a complaint or raise concerns about mistakes that affect the public interest or themselves. However, when talking about whistleblowing it should be limited only when someone has concerns about mistakes in the context of work relations.

Considering the very diverse meanings described above, the whistleblowing formula used in this study is that offered by Marciszewski (2013: 12), namely "Disclosure by members of the organization (before or at present) of illegal, immoral, or not legal under the control of their leaders, to people or organizations who might be able to take an action. " There are three things in this whistleblowing definition, namely: first, there is reporting violations (illegal, immoral, or illegitimate practices); second, the perpetrators (whistleblowers) are active members, or who have left the organization; and third, addressed to parties (people, institutions) within or outside the organization who are deemed to have the authority to take an action on the violation. Reporting to internal parties is called internal whistleblowing, while reporting to parties outside the organization is called external whistleblowing.

Theory of Planned Behavior

Theory of planned behavior is an extension of theory of reasoned action developed by Icek Ajzen and Martin Fishbein in 1967 (Zakaria et al., 2016: 222). The concepts of social attitudes and personality traits have been widely used to explain human behavior, but the use of these general concepts tends to be a bad predictor in explaining behavior in special situations (Ajzen, 1991: 180). According to the theory of planned behavior, the intention of individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control of the individuals concerned (Anggraini and Siswanto, 2016: 142). Many researchers have provided evidence that the theory of planned behavior-as a general theory of human behavior-is able to describe various behaviors in a variety of special situations (Zakaria et al., 2016: 222; Cucinelli et al., 2016: 80).

According to Ajzen (2006: 2) there are three types of beliefs that guide human behavior, namely: (1) beliefs about the consequences of a behavior (behavioral beliefs), beliefs about the expectations of the parties respected (normative beliefs), and beliefs about the presence of factors factors that facilitate the performance of a behavior (control beliefs). Behavioral beliefs will produce a pleasant or unpleasant attitude towards a behavior; normative beliefs give rise to perceived social pressure (subjective norm), and control beliefs give rise to perceived behavioral control (perceived behavioral control). The three variables (attitude, subjective norm, and perceived behavioral control) together form behavioral intentions, while behavioral intentions become "immediate antecedent" towards behavior (behavior).

Attitude is the voice of someone who states agree or disagree with certain behaviors (Kuncara et al., 2017: 3). Perception of behavioral results will lead to an attitude (Johnson, 2017: 42).

Attitude is an individual's belief in the outcome of a behavior whether pleasant or unpleasant (Macovei, 2015: 17). Ajzen (1991: 188) explains that attitudes towards behavior imply the degree to which a person's evaluation or evaluation is favorable or unpleasant towards a particular behavior. Thus it can be concluded that attitude is a disposition of happy or unhappy responses, likes or dislikes, positive or negative, agree or disagree, to an object, person, institution, opinion, or certain event.

Subjective norms (subjective norm) are the views of people who are used as a reference that can cause social pressure perceived by someone to carry out or not carry out a particular special behavior (Johnson, 2017: 43). Subjective norms related to the level of influence of a person, or group of other people as a reference, which can provide a social pressure to be obeyed (Meng et al., 2014: 129). Ajzen (1991: 188) states that subjective norms imply aspects of social pressure perceived by a person in carrying out certain behaviors that are influenced by the views of a person or group of people used as a reference. Thus it can be concluded that subjective norms are one's perceptions of how much influence the views of a person or group of people are used as a reference to be followed for a particular specific behavior.

Perceived behavior control (perceived behavioral control) is related to a perception of one's own abilities, about the ease or difficulty in carrying out a particular specific behavior (Rustiarini and Sunarsih, 2017: 193). Perceived behavioral control reflects individual perceptions obtained from the experience of individuals and others as well as from obstacles encountered in carrying out certain specific behaviors (Putra et al., 2018: 389). Ajzen (1991: 188) says that perceived behavioral control is one's perception of the level of ease in carrying out certain behaviors based on past experiences

and anticipated obstacles. Thus it can be concluded that perceived behavioral control is one's perception of the level of ease or difficulty of carrying out a particular specific behavior, which is based on past experience, as well as the anticipated level of obstacles ahead.

Indriani et al. (2019: 132) states that intention is a strong will to carry out something that arises from within the person concerned. Putra et al. (2018: 389) explains the intention of behavior is the intention to commit to carry out certain behaviors, which is an individual decision how hard he committed or did not commit to a particular specific behavior. Behavioral intentions are determinants of a behavior and this variable helps explain whether or not a behavior is implemented (Khan et al., 2013: 155). Behavioral intention (behavioral intention) shows how hard the will and how much effort someone has to carry out a certain behavior (Ajzen, 1991: 181). Thus it can be concluded that behavioral intention reflects the degree or level of willpower violence and one's efforts to carry out a particular behavior.

Prior Research

Brown et al. (2016) tested the application of theory of planned behavior to the whistleblowing intention of professional accountants. The results showed that attitude and perceptions of control were positively related to whistleblowing intention.

Zakaria et al. (2016) tested the effect of theory of planned behavior on whistleblowing intention by taking a sample of 262 police officers in the State of Kelantan. The results showed that attitude and subjective norm significantly positive effect on whistleblowing intention where the influence of subjective norm is stronger than attitude.

Chang et al. (2017) examines how various factors influence whistleblowing intentions.

These factors are attitude, knowledge, colleague support, organizational support, and protection against retaliation. A number of demographic variables, related to gender, marital status, length of office, duties and type of position are used as controls. Probit regression analysis results show that all independent variables have a significant positive effect on whistleblowing intentions.

Rustiarini and Sunarsih (2017) examined the factors that influence whistleblowing behavior by taking a sample of 125 government auditor staff in Indonesia. The results showed that perceived behavioral control had a significant positive effect on whistleblowing intention, while attitude and subjective norm had no significant effect on whistleblowing intention.

Siallagan et al. (2017) examined the effect of professional commitment, attitude, subjective norm, and perceived behavioral control on whistleblowing intention. Research using a sample of state auditors in the province of North Sumatra, Indonesia proves that attitude, subjective norm, and perceived behavioral control have a significant positive effect on whistleblowing intention while professional commitment has no significant effect on whistleblowing intention.

Suyatno (2018) in his dissertation entitled: Predictors of Employees' Intention to Whistleblow Using Theory of Planned Behavior: A Case Study of An Indonesian Government Department took a sample of the Directorate General of Taxes Ministry of Finance of the Republic of Indonesia. The results showed that perceived behavioral control weakened the influence of attitude and subjective norm on whistleblowing intention.

Utami et al. (2018) tested the validity of the theory of planned behavior to predict whistleblowing intention, by distributing 49 questionnaires to internal control staff respondents at the Inspectorate of the Province

of Bali, Indonesia. The results showed that subjective norm and perceived behavioral control had a significant positive effect on whistleblowing intention while attitude did not significantly influence whistleblowing intention.

Kashanipour et al. (2019) examined the application of theory of planned behavior to whistleblowing with a sample of professional accountants in Iran in 2018 and concluded that attitudes, subjective norms, and perceived behavioral control have a direct and significant positive effect on whistleblowing.

Sarikhani et al. (2019) examined the application of theory of planned behavior to whistleblowing intentions by taking a sample of 171 accountants from companies listed on the Tehran Stock Exchange and Fara Bourse in 2018. The results showed that perceived behavioral control, subjective norms, attitudes, moral obligations, and professional commitment has a positive and significant effect on intention to report fraudulent activities, and moral intensity moderates the effects of social norms and professional commitment on whistleblowing intentions.

Tarjo et al. (2019) tested the validity of the theory of planned behavior to predict whistleblowing intention. Research using a sample of 112 employees at the East Java Regional Bank of Indonesia shows that attitude and subjective norms have a significant positive effect on whistleblowing intention while perceived behavioral control does not have a significant effect on whistleblowing intention.

Framework for Thought and Hypothesis Development

Based on previous research, it was revealed that most of the research results support the use of Ajzen's theory of planned behavior to predict whistleblowing intention in various fields or organizations. There are three independent

variables in the theory of planned behavior that together can be used to predict whistleblowing intentions, namely: attitude, subjective norms, and perceived behavioral control (perceived behavioral control).

More specifically, in cases of violations or deviations from various regulations, laws, norms, values or ethics of an organization, if the attitude of employees / members of the organization is positive (support or agree) towards reporting violations (whistleblowing) then it could be the intention or intention they will tend to report the occurrence of these violations. A positive attitude implies support for reporting any violations / deviations. On this basis hypotheses are formulated:

H1: Attitude (attitude) has a positive and significant effect on the intention of reporting violations (whistleblowing intention) of employees.

In the case of subjective norms (subjective norms), intentions or behavioral intentions of a person (employee) are also influenced by the person / group of people used as a role model / referral. The stronger a person (employee) perceives the reference group's expectations to be followed in behavior, the stronger the employee's intention to follow the expectations of the reference group's behavior. On this basis hypotheses are formulated:

H2: Subjective norms have a positive and significant effect on employee intention to report violations (whistleblowing intention).

Perceived behavioral control implies a level of ease (or difficulty) in carrying out certain behaviors based on past experiences and anticipated obstacles. The more easy it is to carry

out certain behaviors, the stronger the intention of the person to carry out the intended behavior, conversely, the more difficult it is to carry out certain behaviors, the less intention or intention to carry out the intended behavior. On this basis hypotheses are formulated:

H3: Perceived behavioral control has a positive and significant effect on employee intention to report violations (whistleblowing intention).

RESEARCH METHODS

Population and Sampling Method

The population in this study were all employees of PT Crown Pratama, a private company located in Jakarta. The research data was obtained from distributing questionnaires directly to respondents or via email. The research sample is non random selected in convenience. Criteria for determining the sample used as respondents of this study are: (1) employees of private companies; and (2) the respondent is willing to voluntarily complete and return the questionnaire.

Operationalization of Research Variables

The questionnaire in this study refers to the instrument designed by Park and Blenkinsopp (2009). The first variable of this research is the intention to report violations (whistleblowing intention) which is a dependent / endogenous variable and is given a WBI symbol. This variable consists of four questions namely:

- a. How serious is the intention to report directly to the employer concerned.
- b. How serious is the intention to report to the board of directors.
- c. How serious is the intention to report to the company ethics committee.

d. How serious is the intention to report to the board of commissioners.

All questionnaires were measured on a Likert scale with a score of 1 (very not serious) to 6 (very serious).

The second variable of this study is attitude which is a latent / exogenous variable and given the ATT symbol. This variable consists of ten questions, namely:

- a. How confident are the actions taken will prevent the deterioration of the company's image.
- b. How confident is the action taken that will reduce / control corruption.
- c. How confident is the action taken that will protect the public interest.
- d. How confident is the action taken that will fulfill the obligations as a company employee.
- e. How confident is the action taken will gain moral satisfaction.
- f. How important the actions taken will prevent the deterioration of the company's image.
- g. How important the actions taken will reduce / control corruption.
- h. How important the actions taken will protect the public interest.
- i. How important is the action taken will fulfill the obligations as a company employee.
- j. How important the actions taken will get moral satisfaction.

All questionnaires were measured on a Likert scale with a score of 1 (very unsure / very unimportant) to 6 (very sure / very important).

The third variable of this study is subjective norms which are latent / exogenous variables and are given the symbol SUN. This variable consists of ten questions, namely:

- a. How much pride are your parents / family members.

b. How much pride from your coworkers.

c. How much pride from your best friend.

d. How much pride are your role models.

e. How much pride are your neighbors.

f. How big is the opinion of your parents / family members.

g. How much is the opinion of your coworkers.

h. How much is the opinion of your best friend.

i. How much is the opinion of your role models.

j. How big is your neighbor's opinion.

All questionnaires were measured on a Likert scale with a score of 1 (very not proud / very small) to 6 (very proud / very large).

The fourth variable of this study is perceived behavioral control which is a latent / exogenous variable and is given the PBC symbol. This variable consists of eight questions namely:

- a. How great is the ease with which efforts will thwart reporting.
- b. How much is the ease of reporting procedures.
- c. How big is the speed in taking corrective actions for violations.
- d. How likely is there retaliation from the reported employee.
- e. How much effort to hinder the reporting from officials.
- f. How big is the reporting procedure from the officials.
- g. How big is the corrective action from the official.
- h. How much support in cracking down on violations from officials.

All questionnaires were measured on a Likert scale with a score of 1 (very large) to 6 (very small).

RESULTS AND DISCUSSION

Testing of this research model uses Structural Equation Modeling (SEM) based on

Smart Partial Least Square (Smart PLS) software. The three stages of testing a research model using Smart PLS are: testing the measurement model (outer model), testing the structural model (inner model), and testing the research hypothesis.

Measurement Model Testing

Research instruments for measuring Attitude, Subjective Norms, and Perceived Behavioral Control are used to test the use of Ajzen’s theory of planned behavior in predicting the Intention of Reporting Violations (Whistleblowing Intention) is sufficiently valid and valid. reliable, after two indicators on the Perceived Behavioral Control variable were removed from the model. The research instruments had passed the tests: Cronbach’s Alpha, Composite Reliability, Convergent Validity (Factor Loading), Average Variance Extracted (AVE), and Discriminant Validity (Cross Loading Factor).

Structural Model Testing

In testing the structural model the effect of Attitude, Subjective Norms, and Perceived

Behavioral Control on the Intention of Whistleblowing Intention obtained a coefficient of determination (R Square Adjusted) of 0.509. This means that Ajzen’s structural theory of planned behavior is very well applied to predict the Whistleblowing Intention. Attitude Variables, Subjective Norms, and Perceived Behavioral Control are able to explain 50.90% of the variation in the Whistleblowing Intention variable, while only 49.10% are explained by other variables in outside the Ajzen theory of planned behavior. The influence of all independent variables, namely Attitudes, Subjective Norms, and Perceived Behavioral Control on the Intention of Whistleblowing Intention is weak.

Hypothesis Test

The population and sample of this study were 53 employees of PT Crown Pratama, a private company located in Jakarta. Sample data is non random and obtained from distributing questionnaires directly to respondents or via email. Data is processed with Smart PLS. The results of hypothesis testing can be seen in the following table.

Table 1.
Hypothesis Test

Path Coefficients						
	Mean, STDEV, T-Values, P-Values	Confidence Intervals	Confidence Intervals Bias Corrected	Samples		
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	
ATT -> WBI	0.230	0.283	0.173	1.329	0.092	
PBC -> WBI	0.222	0.253	0.151	1.476	0.070	
SUN -> WBI	0.377	0.318	0.220	1.710	0.044	

Note: ATT = Attitude; SUN = Subjective Norms; PBC = Perceived Behavioral Control; WBI = Intentions Reporting Violations (Whistleblowing Intention).

Hypothesis One

The attitude regression coefficient (ATT) to the intentions of reporting violations (WBI) of employees is positive at 0.230. The value of

t-statistic attitude (ATT) towards the intention of reporting violations (WBI) is 1.329 where this value is smaller than the t-table criteria of 1.676. When viewed from the p-value, the p-value

is 0.092 where this value is greater than 0.05. This means that the influence of attitudes on the intentions of reporting violations is not significant. Thus, the first hypothesis that attitude has a positive and significant effect on the intentions of reporting violations (whistleblowing intention) of employees is not fully supported by data. The results of this study support the research of Fajri (2017), Rustiarini and Sunarsih (2017), Iskandar and Saragih (2018), and Utami et al. (2018) which states that attitude has a positive but not significant effect on the intention of reporting violations (whistleblowing intention). This study does not fully support the research of Park and Blenkinsopp (2009), Brown et al. (2016), Zakaria et al. (2016), Chang et al. (2017), Siallagan et al. (2017), Kashanipour et al. (2019), Sarikhani et al. (2019), and Tarjo et al. (2019) which states that attitude has a positive and significant effect on the intention of reporting violations (whistleblowing intention).

Second Hypothesis

The subjective norm regression coefficient (SUN) to the intentions of reporting violations (WBI) for employees was positive at 0.377. The subjective norm t-statistic (SUN) value of the intention to report violations (WBI) is 1,710 where this value is greater than the t-table criterion of 1.676. When viewed from the p-value, the p-value is 0.044 where this value is smaller than 0.05. This means that the influence of subjective norms on intention to report violations is significant. Thus, the second hypothesis of subjective norms has a positive and significant effect on employee intention to report violations (whistleblowing intention) fully supported by data. The results of this study support the research of Park and Blenkinsopp (2009), Zakaria et al. (2016), Siallagan et al. (2017), Iskandar and Saragih (2018), Utami et al. (2018), Kashanipour et al. (2019), Sarikhani

et al. (2019), and Tarjo et al. (2019) which states that subjective norms (subjective norm) have a positive and significant effect on intentions of reporting violations (whistleblowing intention). This significant influence might be caused by the people in Indonesia still respecting people or groups of people who are used as models / references. This study does not fully support the study of Fajri (2017) and Rustiarini and Sunarsih (2017) which states that subjective norms have a positive but not significant effect on intention reporting violations (whistleblowing intention).

Third Hypothesis

The perceived regression coefficient of behavior (PBC) to employee reporting violations (WBI) intentions is positive at 0.222. The t-statistic value of perceived behavioral control (PBC) to the intentions of reporting violations (WBI) is 1.476 where this value is smaller than the t-table criteria of 1.676. When viewed from the p-value, the p-value is 0.070 where this value is greater than 0.05. This means that the effect of perceived behavioral control on intention to report violations is not significant. Thus, the third hypothesis, perceived behavioral control (perceived behavioral control) has a positive and significant effect on the intentions of reporting violations (whistleblowing intention) employees are not fully supported by data. The results of this study support the research of Tarjo et al. (2019) which states that perceived behavioral control (perceived behavioral control) has a positive but not significant effect on the intention of reporting violations (whistleblowing intention). This study does not fully support the research of Park and Blenkinsopp (2009), Fajri (2017), Rustiarini and Sunarsih (2017), Siallagan et al. (2017), Iskandar and Saragih (2018), Utami et al. (2018), Kashanipour et al. (2019), and Sarikhani et al. (2019) which states that perceived behavioral control (perceived behavioral control) has a

positive and significant effect on the intention of reporting violations (whistleblowing intention).

CONCLUSION

The purpose of this study was to examine the application of theory of planned behavior (theory of planned behavior) proposed by Ajzen in predicting the intention of reporting violations (whistleblowing intention) employees of PT Crown Pratama, a private company located in Jakarta. Sample data is non random and obtained from distributing questionnaires directly to respondents or via email. Data is processed with Smart PLS.

Test results on the measurement model (outer model) of research instruments on attitude variables, subjective norms, perceived behavioral control, and whistleblowing intention indicate that the research instrument has passed the test reliability and validity.

R Square Adjusted test results are equal to 0.509 and this shows that the coefficient of determination is moderate. Attitudes, subjective norms, and perceived behavioral control are able to explain 50.90% of the variation in the variable intention to report violations (whistleblowing intention), while the remaining 49.10% is explained by other variables in outside the Ajzen theory of planned behavior model.

The results of testing the first hypothesis show that attitude has a positive effect but the effect of attitude is not significant on the intention of reporting violations (whistleblowing intention) of employees. This means that the results of this study do not fully support the first hypothesis, which states that attitude has a positive and significant effect on the intention of reporting violations (whistleblowing intention) of employees. The results of this study support the research of Fajri (2017), Rustiarini and

Sunarsih (2017), Iskandar and Saragih (2018), and Utami et al. (2018), but do not fully support the research of Park and Blenkinsopp (2009), Brown et al. (2016), Zakaria et al. (2016), Chang et al. (2017), Siallagan et al. (2017), Kashanipour et al. (2019), Sarikhani et al. (2019), and Tarjo et al. (2019).

The results of testing the second hypothesis indicate that subjective norms (subjective norm) have a positive and significant effect on the intention of reporting violations (whistleblowing intention) of employees. This means that the results of this study fully support the second hypothesis, which states that subjective norms (subjective norm) have a positive and significant effect on the intention of reporting violations (whistleblowing intention) employees. The results of this study support the research of Park and Blenkinsopp (2009), Zakaria et al. (2016), Siallagan et al. (2017), Iskandar and Saragih (2018), Utami et al. (2018), Kashanipour et al. (2019), Sarikhani et al. (2019), and Tarjo et al. (2019), but does not fully support Fajri's research (2017) and Rustiarini and Sunarsih (2017).

The results of testing the third hypothesis shows that perceived behavioral control (perceived behavioral control) has a positive effect, but the effect of perceived behavioral control is not significant to the intention of reporting violations (whistleblowing intention) of employees. This means that the results of this study do not fully support the third hypothesis, which states that perceived behavioral control (perceived behavioral control) has a positive and significant effect on employee intention reporting whistleblowing intention. The results of this study fully support the research of Tarjo et al. (2019), but do not fully support the research of Park and Blenkinsopp (2009), Fajri (2017), Rustiarini and Sunarsih (2017), Siallagan et al. (2017), Iskandar and Saragih (2018), Utami et al. (2018), Kashanipour et al. (2019), and Sarikhani et al. (2019).

This study supports Ajzen's theory of planned behavior which states that attitudes, subjective norms, and perceived behavioral control have a positive effect on behavioral intention, but as expressed by Ajzen, that the degree of significance of partial influence of attitude (attitude), subjective norms (subjective norm), and perceived behavioral control (perceived behavioral control) on behavioral intention in each specific situation that is different may vary.

The limitations of this study are: (1) the return of questionnaire results from respondents is still relatively limited and (2) the research subjects are private companies that have not been listed on the stock exchange. In view of the limitations above, it is recommended for further research to: (1) increase the research sample and (2) use large companies that have been listed on the stock exchange as research subjects.

REFERENCES

- Ajzen, I. 1991. The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes* 50: 179-211.
- , 2006. Constructing A Theory of Planned Behavior Questionnaire. *Technical Report*. January. <https://www.researchgate.net/publication/235913732>.
- Anggraini, F. R. R. dan F. A. J. Siswanto. 2016. The Role of Perceived Behavioral Control and Subjective Norms To Internal Auditors' Intention In Conveying Unethical Behavior: A Case Study In Indonesia. *Review Of Integrative Business and Economics Research* 5 (2): 141-150.
- Bjorkel, B. 2016. Whistleblowing: Antecedents and Consequences. *Psychologia Spoleczna* tom 11 3 (38): 267-283.
- Brown, J. O., J. Hays, dan M. T. Stuebs. 2016. Modeling Accountant Whistleblowing Intentions: Applying the Theory of Planned Behavior and The Fraud Triangle. *Accounting And the Public Interest* 16 (1): 28-56.
- Carter, F. 2018. *What Is The Origin Of The Word "Whistle-Blower"?*. <https://www.quora.com/What-is-the-origin-of-the-word-whistle-blower>, diakses 09/09/2019.
- Chang, Y., M. Wilding, dan M. C. Shin. 2017. Determinants of Whistleblowing Intention: Evidence From The South Korean Government. *Public Performance & Management Review* 40 (4): 676-700.
- Cucinelli, D., G. Gandolfi, dan M. G. Soana. 2016. Customer and Advisor Financial Decisions: The Theory of Planned Behavior Perspective. *International Journal of Business and Social Science* 7 (12): 80-92.
- European Commission. 2018. *Whistleblower Protection: Commission Sets New. EU-Wide Rules*. https://europa.eu/rapid/press-release_IP-18-3441_en.htm, diakses 23 April 2018.
- Fajri, R. C. 2017. *Pengaruh Sikap, Norma Subyektif, Perceived Behavioral Control, Reward, Dan Locus of Control Terhadap Intensi Perilaku Whistleblower*. Tesis pada Program Pascasarjana Magister Ilmu Administrasi Fakultas Ilmu Sosial Ilmu Politik Universitas Lampung.
- Farooqi, S., G. Abid, dan A. Ahmed. 2017. How Bad It Is to Be Good: Impact of Organizational Ethical Culture on Whistleblowing (The Ethical Partners). *Arab Economic and Business Journal* 12 (2): 69-80.
- FBI. 2019. *What We Investigate*. <https://www.fbi.gov/investigate/white-collar-crime>, diakses 10 Agustus 2019.
- Garson, G. D. 2016. *Partial Least Squares: Regression & Structural Equation Models*. Statistical Associates Publishing.

- Ghozali, I. 2011. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Universitas Diponegoro.
- Hair, J. F., C. M. Ringle, dan M. Sarstedt. 2011. PLS-SEM: Indeed A Silver Bullet. *Journal of Marketing Theory and Practice* 19: 139-151.
- _____, M. Sarstedt, C. M. Ringle, dan J. A. Mena. 2012. An Assessment of The Use of Partial Least Squares Structural Equation Modeling in Marketing Research. *Journal of The Academy of Marketing Science* 40: 414-433.
- _____, G. T. M. Hult, C. M. Ringle, dan M. Sarstedt. 2017. *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM). Second Edition*. Thousand Oaks, CA: Sage.
- Henseler, J., C. M. Ringle, dan M. Sarstedt. 2015. A New Criterion for Assessing Discriminant Validity in Variance-Based Structural Equation Modeling. *Journal of the Academy of Marketing Science* 43: 115-135.
- Hulland, J. 1999. Use Of Partial Least Squares (PLS) In Strategic Management Research: A Review of Four Recent Studies. *Strategic Management Journal* 20 (2): 195-204.
- Indriani, M., A. Yulia, Nadirsyah, dan L. P. Ariska. 2019. Whistleblowing Intention, Personal Cost, Organizational Commitment and Fraud Seriousness Level. *Journal of Accounting and Investment* 20 (2): 129-151.
- Iskandar, A. dan R. Saragih. 2018. The Influence of Attitude Toward the Behavior, Subjective Norms, And Perceived Behavioral Control on Whistleblowing Intention and Behavior Of CPNS. *Jurnal Tata Kelola & Akuntabilitas Keuangan Negara* 4 (1): 63-84.
- Jogiyanto. 2011. *Konsep Dan Aplikasi Structural Equation Modeling Berbasis Varian Dalam Penelitian Bisnis*. Yogyakarta: UPP STIM YKPN.
- Johnson, D. P. 2017. How Attitude Toward the Behavior, Subjective Norm, And Perceived Behavioral Control Affects Information Security Behavior Intention. *Walden Dissertations and Doctoral Studies Collection*.
- Julien, W. M. 2018. *The Challenges Faced by Whistleblowers in The Workplace*. July 12, 2018.
- Kashanipour, M., G. Karami, H. Kanifar, dan K. Shabani. 2019. Study of Whistleblowing Intention of Independent Auditors About Misconduct: An Application of Theory Of Planned Behavior. *Iranian Journal of Value and Behavioral Accounting* 4 (8).
- Khan, S., S. A. Panatik, M. M. Saat, dan H. Perveeen. 2013. Auditors' Behavioral Intention Towards Dysfunctional Audit Behavior Applying Theory of Reasoned Action. *Jurnal Teknologi (Social Sciences)* 64 (3): 153-158.
- Komisi Pemberantasan Korupsi. 2019. *Jangan Takut Mengungkap Korupsi*. <https://www.kpk.go.id/id/berita/berita-kpk/1009-jangan-takut-mengungkap-korupsi>, diakses 13 Agustus 2019.
- Komite Nasional Kebijakan Governance. 2008. *Pedoman Sistem Pelaporan Pelanggaran - SPP (Whistleblowing System-WBS)*. Jakarta: KNKG
- Kuncara, A., R. Furqorina, dan Payamta. 2017. Determinants of Internal Whistleblowing Intentions in Public Sector: Evidence from Indonesia. *SHS Web of Conference* 34, 01002 DOI: 10.1051/shsconf/20173401002.
- Macovei, O. I. 2015. Applying The Theory of Planned Behavior in Predicting Pro-Environmental Behaviour: The Case of Energy Conservation. *AUDCE* 11 (4): 15-32.
- Marciszewski, I. 2013. *The Phenomenon of Whistleblowing: A Series of Conceptual and Legal Considerations*. A Senior Honors Thesis Submitted to The Department of Communication, Boston College. Boston College Electronic Thesis or Dissertation. <https://pdfs.semanticscholar.org/cac1/>

