

Attitude, subjective norm an perceived behavior control on whistleblowing intention in avoiding fraud

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Amelia Oktrivina

Economics and Business Faculty, Universitas Pancasila, Jakarta, Indonesia

Case Study
Financial Management

Abstract

This study analyzes how attitude, subjective norms, and perceived behavior control affect whistleblowing intention. This study took a sample using a questionnaire at the Badan Pemeriksa Keuangan (BPK). A purposive sampling method has been applied to determine 30 employees at Badan Pemeriksa Keuangan (BPK) was obtained based on predetermined criteria. The method of analysis in this study uses descriptive statistical analysis. The tool for this research uses SPSS. The results of this study indicate that attitude, subjective norms, and perceived behavior control affect whistleblowing intention.

Received: 14 Jul 2022
Accepted: 28 Aug 2022
Online: 30 Aug 2022



Akurasi: Jurnal Riset
Akuntansi dan Keuangan,
Vol 4, No.2, 2022,
pp. 175 - 186

Keywords:

Attitude; subjective norm; perceived behavior control, and whistleblowing intention

Corresponding Author:

Amelia Oktrivina

Email: ameliaoktrivina@univpancasila.ac.id

DOI: <https://doi.org/10.36407/akurasi.v4i2.704>

eISSN 2685-2888



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INTRODUCTION

These days, we often hear or read much news on criminal cases that could be categorized as extraordinary crimes or fraud. Fraud is an act of deceit performed intentionally in manipulating financial data or inappropriate results in reporting government assets that aim to benefit several parties. Fraud generally happens because of the pressure to manipulate to make use of the opportunity with justification (Mustika et al., 2016). Fraud is fraud related to the state or can disserve the country and regarding the welfare of the community since the fraud is performed by the persons who become part of the government to make the country become the developing and headmost country with prosperous people. One of the types of fraud in the government is Corruption. According to Regulation No. 31 the Year 1999, Corruption is an act of every person that is categorized as an action against the law, an action to feather one's nest, benefit oneself or others or one group of people, misuse the authority, opportunity or existing facility because of the position held that could be harmful to the country from a financial or economic point of view. To achieve a reliable strategic organization and community, the government must become an organization known as *Good Public Governance*, which has five basic principles: Transparent, Accountability, Independence, Equity, and Participation.

To develop and prosper Indonesian people, the role of the anti-corruption institution in avoiding and eradicating Corruption needs to be maximized. However, not only the anti-corruption institution that holds the duty but also we, as the community, must play a role in fighting Corruption. With the role of people and government officials to act against Corruption by *whistleblowing*, the effectiveness of revealing Corruption or fraud can be increased. *Whistleblowing* is an action of information disclosure performed by someone in an organization by certain parties as a result of crime or fraud (Puryati & Febriani, 2020). Meanwhile, the person who informs the public or the authority of the alleged dishonesty, illegal action, or mistakes in government, public or private organization is called a whistleblower (Puryati & Febriani, 2020). The presence of *whistleblowing* plays an essential role in revealing the cheating scandal in government (Puryati & Febriani, 2020). From 216 fraud cases in the government, 17 percent of employees revealed fraud. At the same time, there was only 10 percent reported by an external auditor, so whistleblower is proven to be more effective in revealing fraud than other methods, such as internal or external audit, Sweeney (Puryati & Febriani, 2020).

Being a whistleblower is a challenging matter. Someone from an internal organization will generally face a dilemma in deciding whether to "blow the whistle" or let it remain hidden. Some people view whistleblowers as traitors who violate the norms of organizational loyalty; others view whistleblowers as heroic protectors of values that are considered more important than loyalty to the organization (Rothschild & Miethe, 1999). These conflicting views often lead potential whistleblowers to a dilemma of indecision in determining an attitude that can ultimately distort whistleblowing intentions.

Recently, almost all government institutions have a complaint-handling system to decrease the corruption phenomenon in public institutions such as the Ministry of Finance, Corruption Eradication Commission, Government Goods/Services Procurement Policy Institution, and others. A *whistleblowing* system that is effective, transparent, and responsible will support and increase the role of the workers to report the fraud they know without any hesitation and worries about any disruption that would happen to them in the context of government cooperation. Many local governments use this whistleblowing system to gain good public governance.

Using the whistleblowing system will encourage the government to protect workers who report the fraud performed by their partner in one government (Wardani & Sulhani, 2017), so the effort of fraud precaution and detection measures in the government can be optimal. In the policy practice of the whistleblowing system, the government must commit to all workers as the most crucial party in implementing the system. (Wardani and Sulhani 2017). Besides, the local government must also state that the government guarantees all reports of violations and fraud confidentiality and security to protect the whistleblower (Wardani & Sulhani, 2017). The government that applies the whistleblowing system must seriously pay attention to small things to make the system more effective when used to give instant and fast results in eradicating corruption.

The level of effectiveness in applying a whistleblowing system can be seen from the large number of frauds detected. The prosecution time of fraud reports is shorter; government leaders also have the opportunity to overcome these problems before they are spread to the public, which can affect the reputation of the government KNKG (Wardani & Sulhani, 2017). In Indonesia, the policy of violation reporting system or whistleblowing system is a violation reporting system that is still newly implemented. One of the factors that encouraged the implementation of this policy in Indonesia is the emergence of several cases of fraud that occurred in large companies in Indonesia, such as PT Telkom and PT Kimia Farma, which proved to be fraud committed by government management (Wardani & Sulhani, 2017).

This research is different from previous research (i.e., Iskandar & Saragih, 2018; Hooda et al., 2022; Puryati & Febriani, 2020) because the objects of this research are auditors at the Supreme Audit Agency. In contrast, in previous research, the research object used Civil Servants (PNS) in general. In addition, this study fully applies the TPB concept by Ajzen (1991) without adding or subtracting other variables, which was not done in previous studies. The author believes that the TPB concept is a concept that is capable of measuring a person's behavioral intentions, and this concept is still very relevant for application in public organizations, especially for auditors within the BPK. In addition, according to Dewi (2016), TPB is widely accepted as a general framework for predicting behavioral intention but is still underused in whistleblowing studies. This research examined determinants of individual intentions to whistleblowing: attitudes toward whistleblowing, subjective norms, and perceived behavioral control. In addition, this study is designed to confirm the results of previous studies. The use of respondents from the auditors of the Supreme Audit Agency of the Republic of Indonesia in this research model is expected to enrich the results of research on whistleblowing intentions.

THEORETICAL MODEL AND HYPHOTESSES

Prosocial Behavior Theory

Prosocial Behavior Theory is defined by Brief and Motowidlo (1986) as behavior or actions carried out by members of the organization to individuals, groups, or organizations to increase the welfare of the individual, group, or organization. According to Staub (1978) in Miceli and Near (1985), prosocial behavior is a positive social behavior intended to benefit others and oneself, so this behavior is different from altruistic behavior. *Prosocial behavior* is a theory that supports whistleblowing actions because these actions not only benefit oneself but also benefit other people and the organization. Brief and Motowidlo (1986) state whistleblowing is one of thirteen forms of prosocial organizational behavior.

In the same vein, Miceli and Near's statement (1985) that whistleblowing can be viewed as prosocial behavior that benefits others, the organization, and the whistleblower. Prosocial behavior theory has several antecedent variables, which Brief and Matowidlo (1986) grouped into two major groups: individual antecedents and contextual antecedents. *Individual antecedents* originate from individual actors of prosocial actions, such as the individual's ability to internalize standards of justice, individual responsibility to the social environment, ways of moral reasoning, and feelings of empathy for others. Meanwhile, contextual antecedents are aspects of the organizational context and work environments, such as group cohesiveness norms, role models, leadership style, organizational climate, pressure, contextual determinants of organizational commitment, and others that can influence moods and feelings of satisfaction and dissatisfaction.

Good Public Governance is an important topic that has been discussed recently. Cases related to this are cases of crime or fraud. To minimize these problems, the government has made many efforts to implement Good Public Governance by following several rules that serve as a reference. The government, as well as the private sector, must make improvements in order to gain public trust. With Good Public Governance, it is hoped that government agencies can work better as a tangible manifestation of implementing their functions as public servants. Then if the government and private sectors have implemented Good Public Governance, a conducive situation will be created for developing various state systems. Such as the economic system, politics, law, and so on. Because its role is significant, Good Public Governance needs more attention. Fraud SAS No.99 defines *fraud* as a deliberate act to result in a material misstatement of financial statements. (Tuanakotta, 2018) explains that fraudulent financial reporting is an intentional or careless act of doing something or not doing something that should be done that causes the financial statements to be irrelevant or materially misstated.

In this case, it can be seen that in the institution that is supposed to be responsible for preventing and eradicating cases of crime or fraud, some cases should not exist in the institution. Those discovering or revealing not from within the BPK itself means that this illustrates the lack of supervision among BPK members. A researcher from Indonesia Corruption Watch (ICW), Firdaus Ilyas, said that BPK already has an internal monitoring instrument, but the implementation is often problematic (Avisena, 2019). No law works, even if there is a code of ethics. He also assessed that the audit plan by BPK needed to be more apparent on the procedure, starting from the type of inspection, scope, and location of the assignment. This is prone to making decision makers there to abuse power. Fraud is an act of deceit done intentionally, manipulates financial data, or is inappropriate in reporting government assets that aim to benefit several parties. Fraud generally occurs because of pressure to commit fraud by taking advantage of opportunities that have justification.

Attitude towards whistleblowing and the whistleblowing intention

Attitude toward a behavior is an individual's positive or negative evaluation of objects, people, institutions, events, behaviors, or intentions. Attitude is a person's judgment when he sees or knows a behavior that someone carries out. The assessment given can be in the form of a positive or negative assessment. *Attitude* is a human condition that can move humans to take action or vice versa. Attitude is not behavior, but attitude is a tendency to behave, where an attitude will bring up a person's intention to take action. In the end, a person can determine whether to behave or not. So, someone will intend to behave following his attitude towards a behavior.

According to the Theory of Planned Behavior, attitude is one of the variables that can influence a person's behavioral intention. Ajzen (2005) states that beliefs influence an individual's attitude toward a behavior about the consequences or impacts produced by the behavior (salient belief). In addition, each individual will assess or evaluate the importance of the consequences or impacts subjectively (subjective evaluation). If someone believes that a whistleblowing action can provide positive results and is evaluated as necessary, then that person will tend to choose to become a whistleblower. Several studies, such as Park and Blenkinsopp (2009), Winardi (2013), Zakaria et al. (2016) and, shows that the attitude variable towards whistleblowing acts influences the intention to take whistleblowing actions. Based on the description above, the hypothesis can be formulated:

H1: Attitude towards whistleblowing has a positive effect on the whistleblowing intention.

Subjective norms and whistleblowing intention

Subjective Norms are factors outside the individual that indicate a person's perception of the behavior carried out. (Puryati and Febriani, 2020), Defines subjective norms as the pressure felt to perform or not to perform a behavior. Subjective norms are factors outside the individual that indicate a person's perception of the behavior carried out. Subjective norms are determined by the referent and the motivation to comply. If the individual believes that the referent approves of him carrying out a behavior, then the individual will feel social pressure to do so, and vice versa. Ajzen (2005) defines subjective norm as an individual's subjective perception of the opinions of people around that influence the individual (referents) regarding whether or not the behavior being considered is performed. In the Theory of Planned Behavior, subjective norms are influenced by normative beliefs and motivation to comply (Ajzen, 2005). The results of research conducted by Park and Blenkinsopp (2009), Winardi (2013), and Zakaria et al. (2016) show that subjective norms influence the intention to take whistleblowing actions. Based on the description above, the hypothesis can be formulated:

H2: Subjective norms have a positive effect on whistleblowing intention.

Perceived behavior control and whistleblowing intention

An individual perception of control of the person concerning specific behavior. According to (Puryati & Febriani, 2020), *Perceived Behavior Control* is a belief about the presence or absence of factors that facilitate and prevent individuals from taking action. Perceived behavior control is determined by the individual's experience or is influenced by the experiences of others. Individuals will perform a behavior if they have evaluated the behavior positively, there is social pressure to perform the behavior, and the individual believes and has the opportunity to perform it. Ajzen (2005) suggests that behavior control is an individual's perception of the ease or difficulty of carrying out a behavior. This variable is a function of control beliefs and perceived power (Park & Bleinkinsopp, 2009). Control beliefs are individual beliefs about supporting or inhibiting factors for behavior (Ajzen, 2005). This factor is measured by an assessment of the power to support or inhibit behavior, called perceived power. Winardi (2013) concluded that the greater the perceived behavioral control, the greater the whistleblower's ability to overcome difficulties in reporting fraud. Research results by Park & Blenkinsopp (2009) and Winardi (2013) show that perceived behavioral control positively affects whistleblowing intentions. However, the results of Zakaria, Razak, and Noor's (2016) study concluded that perceived behavioral control

does not affect whistleblowing intentions. Based on the description above, the hypothesis can be formulated:

H3: Perceived behavior control has a positive effect on the whistleblowing intention.

METHODS

This research is quantitative. The sampling technique is generally carried out non-randomly to test the established hypothesis. Moreover, present study has a descriptive function that focuses on the effect of the whistleblowing system with indicators of attitude, subjective norms, and perceived control behavior on whistleblowing intention in preventing fraud in the agency. This research is held at the Supreme Audit Agency (BPK), Jakarta, by sending a research letter made on campus and a questionnaire made using a google form and sent via email to the Supreme Audit Agency (BPK). This research is a case study on the status of research subjects relating to a specific or distinctive phase of Nazir's overall personality, 2003 (Iskandar & Saragih, 2018). From the problems studied, this research is causal research that aims to analyze the relationship or influence (cause and effect) of two or more phenomena through hypothesis testing (Iskandar & Saragih, 2018).

The research carried out at a government agency, namely the Supreme Audit Agency of the Republic of Indonesia; the agency is a state institution in the Indonesian constitutional system, which has the authority to examine the management and responsibility of state finances. This study uses primary data from observation or research directly to BPK-RI through questionnaires distributed online using Google Forms. For this study, research respondents based on work units were grouped into seven groups, consisting of the head of auditor I.A, head of auditor II.C, Head of Auditor III.A, Head of Auditor IV.C, Head of Auditor V.A, Head of Auditor VI.A, and Head of Auditor VII.D. This can be explained in detail as in Table 1.

Table 1.

Respondent based on Work Unit

Work Unit	Total of Respondents
Head of Auditor I.A	10
Head of Auditor II.C	2
Head of Auditor III.A	3
Head of Auditor IV.C	4
Head of Auditor V.A	1
Head of Auditor VI.A	5
Head of Auditor VII.D	5

Based on research results from data and information obtained from the Supreme Audit Agency of the Republic of Indonesia (BPK-RI), there are answers given by BPK-RI employees randomly through the questionnaire given. The results of this study were tested through several data collection and processing techniques.

Measurement

The dependent variable is measured in an experiment and is 'dependent' on the independent variable. The dependent variable used in this study is Whistleblowing Intention. A *behavioral intention* is a subjective probability that a person has a certain probability of choosing a particular

behavioral alternative (Hooda et al., 2022). In this study, the intention to do whistleblowing refers to the probability of an individual engaging in whistleblowing behavior. Someone who does whistleblowing is known as a whistleblower. This variable is measured using 3 statement items adopted from Sulistomo's research (2011). Each variable is measured using a 5-point Likert scale: strongly agree: 5; agree: 4; disagree: 3; disagree: 2; strongly disagree: 1.

Attitude toward a behavior measured using four statement items adopted from research by Sulistomo (2011) and Hays (2013) in Saragih & Iskandar (2018). Subjective Norms measured using four statement items adopted from research by Sulistomo (2011) and Hays (2013) in Saragih & Iskandar (2018). An individual perception of control of the person concerning specific behavior. This variable indicator is measured using two statement items adopted from research by Sulistomo (2011) and Hays (2013) in Saragih & Iskandar (2018). *Intention* can be generally defined as an individual in-depth desire to do many beneficial things and anything that he or she desires most. Someone who comprehends the significance of whistleblowing's role in revealing various illegal acts (such as fraud) and the adverse impact of those illegal acts tends to have whistleblowing intention. Whistleblowing is an act of revealing or reporting performed illegal or unjustified acts by a member of an organization to any party which will likely be able to take action against such violation (Hayati & Wulanditya, 2018). *Whistleblowing* is defined as "the disclosure by organizational members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers to persons or organizations that may be able to effect action."

RESULTS AND DISCUSSION

Statistics descriptive

Based on table 2, it can be explained that in the attitude toward behavior variable, the minimum total answer for respondents is 2.00 and the maximum is 5.00, with an average total answer of 3.77 and a standard deviation of 0.90481. Variable subjective norm, the complete answer of the minimum respondent is 3.00, and the maximum is 5.00, with an average total answer of 4.25 and a standard deviation of 0.675943. In Variable perceived behavioral control, the minimum answer for respondents is 2.00, and the maximum is 5.00, with an average total answer of 3.45 and a standard deviation of 0.87445. The variable of whistleblowing intention is the minimum respondent's answer is 2.00, and the maximum is 5.00, with an average total answer of 3.8663 and a standard deviation of 0.65325. It can be concluded that for the variables attitude toward behavior, subjective norm, perceived behavioral control, and whistleblowing intention, the average respondent's answers answered agree.

Table 3.

Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Attitude	30	2.00	5.00	3.7667	.90481
Subjectiv Norm	30	3.00	5.00	4.2500	.67594
PBC	30	2.00	5.00	3.4500	.87445
WI	30	2.00	5.00	3.8663	.65325

Source: Primary data processed, 2022

Evaluation of measurement models

Research data analysis begins with evaluating the measurement model, which aims to measure the validity and reliability of the variables in the model. The level of validity and reliability can be seen through convergent validity, discriminant validity, and construct reliability. The results of data processing to see the loading value to test the convergent validity of the research indicators are shown in table 4. The test results show that all constructs have an AVE and Communality value of more than 0.70. Thus, all constructs that all research indicators have a loading value of more than 0.70, which indicates that all indicators have met the requirements of convergent validity. The results of the construct reliability test showed that all criteria were sufficient. For example, all Cronbach alpha > 0.70, Construct reliability > 0.70, and AVE > 0.50, as Hair et al. (2019) recommended.

Table 4.
 Outer loading, composite reliability, and

		Outer loading	Cronbach's Alpha	Composite Reliability	AVE
ATT	X1.1	0.930	0.946	0.931	0.861
	X1.2	0.956			
	X1.3	0.957			
	X1.4	0.867			
PBC	X2.1	0.965	0.818	0.796	0.674
	X2.2	0.974			
	X2.3	0.963			
	X2.4	0.852			
SN	X3.1	0.802	0.915	0.928	0.883
	X3.2	0.993			
WIS	Y1	0.785	0.824	0.896	0.742
	Y2	0.903			
	Y3	0.891			

Source: Primary data processed, 2022

Structural model evaluation

After the assessment of the measurement model has been carried out and all research constructs are valid and reliable, the data analysis is carried out by testing the next stage in the evaluation of the structural model. Structural Model Evaluation describes the relationship between latent variables based on substantive theory. The structural model can be assessed by looking at the structural model, which consists of hypothesized relationships between latent constructs in the research model. Using the Bootstrapping method on SmartPLS 3, path coefficient, statistical , and P-values are obtained, as shown in Table 5.

Table 5.
Path Coefficient and t-Statistics

	β	SE	t-value	P-values
Attitude -> WIS	0.823	0.188	4.373	0.000
Subjective norm_ -> WIS	0.113	0.049	2.306	0.012
PBC -> WIS	0.274	0.120	2.283	0.016
R square	0.554			

Source: Primary data processed, 2022

Based on the inner model test results, it is known that the R2 for the behavioral intention construct is 0.554. This figure indicates that the construct of behavioral intention is influenced by the construct of attitudes toward behavior, subjective norms, and behavioral control, amounting to 55.4%, while other variables outside this research model influence the remaining 44.6%. Based on table 5, it can be seen that all the p-values < 0.05 and all independent variables have a significant influence on the dependent variable in the variable relationship paths in the model (see Figure 1).

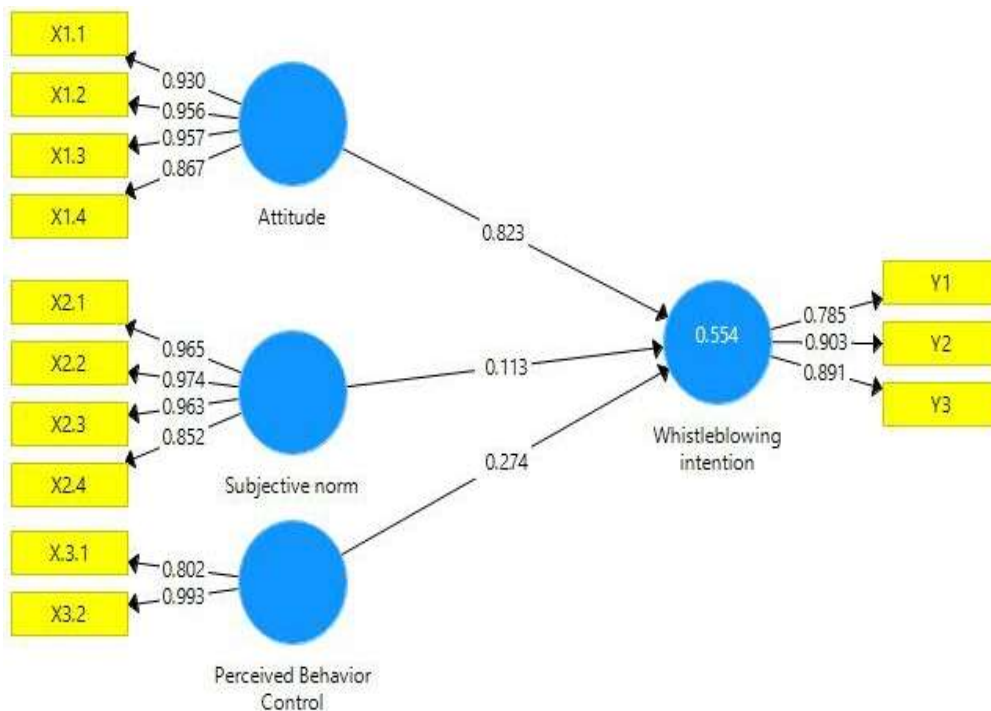


Figure 1.
Structural Model Testing Results

Discussion

Attitude toward behavior with indicators is assuming that whistleblowing is a positive thing, assuming that whistleblowing is an ethical act, pride in being a whistleblower, and assuming that whistleblowers behave well. This result is, per TPB, that an individual will do something following his beliefs and beliefs that are considered positive that the individual will show. This positive

attitude significantly influences their intention to disclose or report fraud that occurs within the BPK or the office where they currently work. According to Ajzen (2005), attitude toward a behavior is an individual's positive or negative evaluation of objects, people, institutions, events, behaviors, or intentions. Moreover, the present study confirms the theory of planned behavior; if a person has a belief that in deciding to become a whistleblower, one must take positive action, then a person will tend to have a positive attitude or action to support the act of doing whistleblowing; thus one can increase or be able to foster one's intention to do whistleblowing. So attitude toward behavior (attitude toward a behavior) significantly affects whistleblowing intention. This research follows research conducted by Ika Parenti (2016) regarding whistleblowing intentions and behavior. The results of her research concluded that attitude toward behavior (attitude toward a behavior) positively affects the intention to do whistleblowing. The results of this study do not support the results of previous research conducted by Rustiarini and Sunarsih (2015); employees' positive attitudes to revealing fraud cannot foster intention (intention).

Subjective norms (subjective norms) with indicators of the views of the people around them towards whistleblowing, expectations, and support for whistleblowing. Factors outside the individual indicate a person's perception of the behavior to be implemented (supporting factors). According to Kreitner and Kinicki (2005), subjective norms will strongly influence and impact the goals of behavior by people who can provide understanding or sensitivity to the opinions of others, which are highly valued. These results confirm the theory of planned behavior because humans live a social life that depends on others or cannot be separated from the help of others. Someone will take action by looking at something around him because he believes that the people around the organization are a reference or reference for that individual. Thus, there is support from leaders and co-workers, and it fosters one's intention to take whistleblowing actions. So the subjective norm has a positive effect on whistleblowing intention. This research follows research conducted by Akmal Sulistomo (2012) regarding the intention to do whistleblowing. The results of his research concluded that subjective norms (subjective norms) have a positive effect on the intention to do whistleblowing.

Perceived behavioral control with indicators of the possibility of becoming a whistleblower, the level of self-control to become a whistleblower, the desire to become a whistleblower regardless of other people's opinions, the level of responsibility for one's behavior, the ability to influence others and the ease of telling a known incident. According to research by Park and Blenkinsopp (2009), perceived behavioral control in whistleblowing can be estimated using control factors and evaluating the results. These findings indicate that when a person believes that there are no obstacles and has an excellent opportunity to report fraud or an act that violates the law, the greater the intention of the person to take a whistleblowing action. Someone will feel that the organization will provide individual or group welfare. These results follow the prosocial organization behavior theory; when someone wants to report fraud or unlawful acts, someone believes that they are doing positive things that are intended to benefit other people or organizations and are also beneficial for the reporter of a crime (whistleblower) and help all parties to dare to disclose acts of fraud that exist within the organization. So the perception of control over behavior can increase a person's intention to take whistleblowing action, which is an action that is beneficial to an organization. So perceived behavioral control has a significant effect on whistleblowing intention. This research follows Rustiarini's (2015) research regarding whistleblowing intentions and behavior. The results of his research concluded that perceived control over behavior has a positive effect on the intention to do whistleblowing.

CONCLUSION

This study confirmed that attitude, subjective norms, and perceived behavior control are essential to forming a whistle-blowing intention. In general, this study provides additional literature on fraud prevention efforts through the perspective of TPB theory, where the three components can explain a person's intention to prevent unethical behavior in government agencies. Suggestion to the auditor to be able to understand their profession well and correctly and good or bad a decision made, as well as the impact that would happen from a decision made and the impact of a decision or action taken to maintain the image of BPK as a state agency to carry out its duties. Furthermore, the supreme audit agency (BPK) is a state agency that conducts financial audits. It is recommended that these parties have protection in working as auditors and carrying out fraud reporting in the agency (BPK). It is recommended that these parties have protection for an auditor who has the right to report fraudulent acts. Further researchers are advised to increase the number of samples studied by increasing the number of auditors who work at the BPK, if possible, to sample as a whole in order to get a definite answer, so they can get concrete answers related to the reporting carried out by the auditor if there is fraud in the place where they work (BPK). Further researchers are expected to add variables to ensure the auditor's intention to commit fraud or even the auditor's actions in reporting fraud in the auditor's place of work.

This study has limitations, especially in the sample size, and the objects studied are only in one government institution. Thus, the generalizations of this study are limited and cannot be applied to government agencies as a whole or the private sector. Future studies are recommended to extend the study area to various government agencies and compare the results with the private sector in Indonesia.

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Declarations

Funding

Not applicable

Conflicts of interest/ Competing interests:

The authors have no conflicts of interest to declare that are relevant to the content of this article.

Data, Materials and/or Code Availability:

Data sharing is not applicable to this article as no new data were created or analyzed in this study.