

# Factors Affecting Whistleblowing Intentions of Accounting Students'

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## ABSTRACT

Universities are expected to be able to produce reliable, professionals, both scientifically, morally, and ethically. An interesting phenomenon is many students' only focus on getting high score, and the issue of honesty is no longer important. This is the cause of several academic fraud practices. Academic fraud can be reduced by implementing a whistleblowing system. The factors that influence it are Theory of Planned Behavior (subjective norms, attitudes and perceptions of behavioral control) and rewards. This study aims to determine the effect of perceptions of behavioral control, subjective norms, attitudes, and reward of the intention to whistleblowing for accounting students'. The results showed that attitudes, subjective norms and perceptions of control on behavior had a significant positive effect on the intention to do whistleblowing. While the award does not affect the intention to do whistleblowing.

**Keywords:** *whistleblowing, attitudes, subjective norms, perceptions of behavioral control, rewards.*

## 1. INTRODUCTION

Higher education is one of the formal educational institutions that aims to develop the potential possessed by students' as a provision to face the world of work. Universities are expected to be able to produce reliable, qualified professionals, both scientifically, morally, and ethically. A phenomenon that is quite interesting in universities today and is quite threatening to the world of academic education is there are many fraud practices that occur, and are commonly referred to as academic fraud. This is in line with the fact that there are many students' who only focus on getting grades, and the issue of honesty is no longer important. Student perceptions that are still oriented towards values and the results they get are the cause of several fraud practices, academic fraud.

[1] results that academic fraud can be reduced by implementing a whistleblowing system. Whistleblowing can be interpreted as reporting by someone. A person who reports an alleged fraud, abuse of authority, or non-compliance with the law or code of ethics to the public or related parties in power is referred to as a whistleblower [2]. As an accounting student, the benefits obtained from taking whistleblowing actions are getting an understanding that whistleblowing is useful as a form of good morals, upholding the ethical values of the accounting profession, learning how to properly disclose fraud, training the analytical profession to avoid

academic fraud, and exercising courage in uncovering fraud. which can later be implemented in the world of work.

The Theory of Planned Behavior explains that the behavior of someone appear because of the intention of the someone to behave and the someone's intention is caused by several external and internal factors. there are three factors that influence the individual's intention to behave, namely attitudes, subjective norms and the last is the perceived behavioral control factor. In this research, the authors add a variable other than the Theory of Planned Behavior, namely awards. Because, usually people are likely to do something if they get an award. based on the description above, This study aims to test and analyze empirically the effect Attitude, Subjective norms, Perception of control and rewards on whistleblowing intention.

## 2. LITERATURE REVIEWS

### 2.1 Whistleblowing

Whistleblowing is an act of reporting by active or non-active members of an organization regarding violations, illegal or immoral acts to parties inside and outside the organization [3]. Whistleblowing can be defined as reporting by members of an organization (current or former) against illegal, immoral, and unlawful

practices that are under the employee's control against a person or organization that may result in an action [4].

From several definitions of whistleblowing, according to some researchers, it can be concluded that whistleblowing is reporting by active or non-active members in an organization regarding an illegal act or immoral act to parties inside or outside the organization.

A person who reports an alleged fraud, abuse of authority, or non-compliance with the law or code of ethics to the public or related parties in power is referred to as a whistleblower [2].

Intention is closely related to a person's motivation to take an action. If the action is carried out continuously by someone, it will be able to create a person with the behavior he does continuously (Sulistomo and Prastiwi 2011).

The Theory of Planned Behavior explains that intention is a process of a person to show his behavior. individual will have an intention in her/him to do something before someone actually shows the behavior he/she wants to show. Thus, when someone has a positive perception, a positive attitude, has the belief that a behavior is acceptable to his environment, and believes that what he/she does is the result of his self-control themselves will have the intention to show a behavior (Pusparani, 2015).

## 2.2 Hypothesis

Someone will perform a certain behavior that is believed to give positive results (a favorable attitude), compared to doing a behavior that is believed to give negative results (an unfavorable attitude). Attitudes to behavior have a significant effect on whistleblowing intentions. Likewise, attitudes towards behavior have a positive and significant effect on the intention to disclose fraud (whistleblowing). The better the attitude of the perpetrator towards whistleblowing behavior will increase the intention of the perpetrator in carrying out whistleblowing actions. Based on this description, it can be stated:

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

Subjective norms have an influence on the intensity of whistleblowing. Someone will carry out a behavior if it is in accordance with the norms in the environment around the perpetrator, the better the support from people around the perpetrator will increase the perpetrator's intention to carry out whistleblowing actions. Based on this, it can be stated: H2: Subjective norms have a positive effect on the intention to do whistleblowing.

Someone will have the intention to perform a behavior when they have the perception which the behavior is easy to show or do, because of the things that

support the behavior. There is an influence on whistleblowing intentions in accounting students. The perception of behavioral control has an influence on whistleblowing intentions. The more a person believes that the action taken has gone through a process of self-control, the person's intention to carry out a whistleblowing action will increase. Based on this description, it can be stated:

H3: Behavioral control has a positive effect on the intention to do whistleblowing.

Reward / award is a form of appreciation for an achievement given in the form of material or speech [5]. Usually if there is an urge to get something, it will encourage someone to take that action (in this case do whistleblowing). H4: Reward has a positive effect on the intention to do whistleblowing

## 3. METHODS

This type of research is quantitative research. population of this research is accounting students', economics faculty, Universitas Negeri Padang. Purposive sampling is the sampling technique in this research. The instrument used in this research is a questionnaire distributed to respondents. Measurement of the questionnaire using a Likert scale 1-5 (1:Strongly Disagree and 5: Strongly agree). The questionnaire in this study is divided into 2 main parts where: the first part about the respondent's background, while the second part about each variable. Data processing using multiple linear regression by SPSS.

## 4. RESULTS AND DISCUSSION

Responden in this research were 129 responden. The table below shows the background information about respondents in this research.

**Table 1.** Background Information

Gender	Total	Percentage
Male	32	24,8 %
Female	97	75,2 %
Total	129	100%

Based on table 1, shown gender of respondents in this research, female as many as 97 people or 75.2%. while the number of male respondents amounted to 32 people or 24.8% of the total respondents. So it can be concluded that most of respondents in this research are female.

Before performing multiple linear regression test, the validity and reliability tests were carried out for the questionnaire items. To see the validity of each item questionnaire, Corrected Item-Total Colleration is used.

If  $r_{count} > r_{table}$ , then the data is valid, where  $r_{table}$  for  $N = 129$ , is 0.1443. Based on the results of data processing, it was found that the Corrected Item-Total Colleration values for each item variable X1, X2, X3 and Y were all above  $r_{table}$ . So all items of questionnaire X1, X2, X3 and Y are valid. The reliability test was conducted to determine the extent to which the research results remained consistent. A variable is reliable if the Cronbach alpha value is  $> 0.60$ . From the table 2 we can conclude that all the instrument on this research is reliable. The following is a table of Cronbach's Alpha values for each instrument:

**Table 2.** Cronbach's Alpha values

Variable	Cronbach's Alpha values
whistleblowing intention (Y)	0,779
Attitude (X <sub>1</sub> )	0,885
Subjective norms (X <sub>2</sub> )	0,902
Perception of control (X <sub>3</sub> )	0,881
Reward (X <sub>4</sub> )	0,952

The F test results show a significance value less than 0.05, 0.001, it means that the model of this research is good. The results of this research also show an Adjusted R Square value of 0,576. which means that the research variable is able to explain 57,6% of the change in the value of the dependent variable, namely whistleblowing intention. Meanwhile, the remaining 42,4% is explained by other variables not researched in this research. The following is a table of Adjusted R Square value

**Table 3.** Adjusted R Square value

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.768 <sup>a</sup>	.590	.576	1.266

a. Predictors: (Constant), X4\_total, X3\_total, X1\_total, X2\_total

b. Dependent Variable: Y\_total

The analysis was then continued with the t test for hypothesis testing with three hypothesis. From the table above, we can see the result of the data analysis. hypothesis one is attitude has a positive significant influence on whistleblowing intention. Thus, the first hypothesis is supported. someone will perform a certain behavior that is believed to give positive results (a favorable attitude), compared to doing a behavior that is believed to give negative results (an unfavorable attitude). So, the better a someone attitude towards whistleblowing behavior will increase the perpetrator's intention to take whistleblowing actions

**Table 4.** Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
(Constant)	2.011	1.356		1.483	.141
X1_total	.264	.054	.340	4.936	.000
X2_total	.140	.028	.352	5.045	.000
X3_total	.084	.025	.244	3.340	.001
X4_total	.019	.023	.049	.851	.397

Table 4. Coefficients

Hypothesis two formulated is subjective norms has a positive significant influence on whistleblowing intention. someone will take an action if it is in accordance with the norms in the surrounding environment. the better the support of the people around, the higher a person's to take whistleblowing intention.

Hypothesis three formulated is perception of control has a positive significant influence on whistleblowing intention. The more someone believes that the action taken has gone through a process of self-control, the intention of take a whistleblowing action will increase.

Hypothesis four formulated is reward has a positive significant influence on whistleblowing intention. the results of the regression analysis showed value  $>0.05$ . This means that reward doesn't have a significant influence on whistleblowing intention in accounting students'. This mean hypothesis four doesn't supported.

## 5. CONCLUSIONS

The results of this research indicate that attitude, subjective norms, and perception of control have a positive significant influence on whistleblowing intention in accounting students'.

However, the result of this research did not find a significant effect between reward and whistleblowing intention.

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