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## Whistleblowing Intention: Theory of Planned Behavior Perspectives\*

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### Abstract

This study aims to document empirically the individual factors that influence the intention to do whistleblowing. This study uses several variables, including internal locus of control, external locus of control, and whistleblowing intention. The use of the theory of Planned Behavior in this study is to explain and analyze the perception of behavior control as a determinant of whistleblowing intention. A quantitative research approach is used. The type of data in this study is primary data in the form of a questionnaire. The data collection method in this research is using the survey method. The sampling technique used a nonprobability sampling method, namely, the census method. The census method is the entire population sampled. The population in this study was all employees of the Pratama tax office in West Semarang. The research was conducted by distributing 111 questionnaires. Ninety-one valid questionnaires were returned appropriate for analysis. The data were processed using Partial Least Square-Structural Equation Modeling ((PLS-SEM) using the Warp PLS 7.0 program. WarpPLS 7.0 was used to test hypotheses and the relationship between variables. The study results showed that both internal locus of control and external locus of control affect whistleblowing intention.

**Keywords:** Locus of Control Internal, Locus of Control External, Whistleblowing Intention, Theory of Planned Behavior, Partial Least Squares

**JEL Classification Code:** D91, M31, M 48

### 1. Introduction

Fraud cases have increased every year. Fraud threatens the sustainability of a country's economy. ACFE 2018 shows that an organization experiences losses due to fraud amounting to 5% of the organization's gross income. The cause of fraud is the abuse of position to obtain personal

benefits from organizational resources or assets. The survey conducted by ACFE explained that from 2018 to 2019, fraud that occurred in the world was misappropriation of assets, corruption, and fraudulent financial statement (ACFE, 2019). The results of the survey findings are different from the survey conducted by ACFE (2019); the most frequent fraud in Indonesia is the corruption of 64.4%, asset misappropriation by 28.9%, and fraudulent financial statement of 6.7 %. The survey also explained that the most detrimental frauds were corruption (69.9%), asset misappropriation (20.9%), and fraudulent financial statement (9.2%) (ACFE, 2019). Fraud is the main object in forensic accounting. The application of the whistleblowing system is one of the roles of forensic accounting in preventing and eradicating corruption.

Eradicating corruption, especially in the government sector, requires participation from related parties, such as corruption eradication agencies, the public and business actors. A strong control system as a preventive way to overcome the problem of fraud. One of the most effective ways to prevent corruption by employees or related officials in the organization is the whistleblowing system. The results of the 2019 ACFE survey show the whistleblowing system as an effective means of preventing fraud. However, whistleblowing has not been widely implemented in organizations. Miceli and Near (1985) state that whistleblowing is disclosure by members of the organization

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to certain parties due to a violation or crime. Whistleblowing is a good behavior that must be motivated and rewarded (Dworkin & Near, 1997). Research conducted by Vardi and Wiener (1996) states that whistleblowing is a behavior deviation because it is considered to violate the rules or norms in the company/organization. This contradiction in views encourages the need to conduct research on the determinants of whistleblowing from the characteristics of whistleblowers.

Whistleblowers have a very important role in reporting cases of financial fraud in companies and government. Dyck, Morse, and Zingales (2010) stated that 17% of the disclosure of fraud was carried out by employees, while 10% by external auditors. Fraud research on companies in the United States explains that the act of reporting fraud committed by employees is 19.2%, the media and regulators are 16%, and auditors are 14.1%. Research conducted by Jeon (2017) states that whistleblowers play a role in expressing dishonorable acts in government so that they can encourage the creation of a government that is transparent and accountable to the public. Disclosures by whistleblowers are more effective in reporting or disclosing violations than other methods such as internal audits or external audits (Sweeney, 2008). The whistleblowing system is a means of disclosing allegations of fraud committed by employees. Employees in government agencies as potential users of the whistleblowing system. Mesmer-Magnus and Viswesvaran (2005) explain that this is due to the direct involvement of employees or employees in operational or technical actions. The results of the 2019 ACFE survey explained that the main source of disclosure of fraud at 50.2% came from employee reports.

The whistleblowing system is a means of disclosing allegations of fraud committed by employees. Employees in government agencies as potential users of the whistleblowing system. Mesmer-Magnus and Viswesvaran (2005) explain that this is due to the direct involvement of employees or employees in operational or technical actions. The results of the 2019 ACFE survey explained that the main source of disclosure of fraud at 50.2% came from employee reports. Whistleblowing is very important in disclosing fraud Dyck et al., (2010), so an understanding of the factors underlying the intention to do whistleblowing is needed. Theory of Planned Behavior explains that the perception of behavior control is an important element in shaping behavioral intention (Ajzen, 1991). Perceived behavioral control has an impact on intentions and behavior. Research conducted by Nguyen et al., (2020) and Hoda et al., (2020) states that perceived behavior control affects intention. Individuals will not behave in certain ways if abilities/resources and opportunities are not met. Individuals will not behave if they cannot control the situation and results (Ajzen, 1991).

Whistleblowing is an important medium to prevent fraud in organizations (Bhal & Dadhich, 2011). The sensitive nature

of reporting causes limitations in research that understands the motivation for whistleblowing. Individual ethical decision making in an organization cannot be undertaken without considering the context in which the decision-making process occurs. The decision-making to do whistleblowing is influenced by personal characteristics (MacNab & Worthley, 2008; Miceli, Rehg, Near, & Ryan, 1999; Bjørkelo, Einarsen, & Matthiesen, 2010; Miceli, Dozier, & Near, 2012; Liu et al, 2016). Individual characteristics influence a person to do whistleblowing. Locus of control is the main variable that explains human behavior in organizations (Spector, 1982). Locus of control is the degree to which individuals believe that the outcome depends on their behavior or personal characteristics (Ajzen, 1991). Ajzen (1991) stated that Locus of control is a personality characteristic that can indirectly influence the intention. Wardana et al. (2020) states that locus of control affects intention. Miceli and Near (1985) state that an individual's personal characteristics such as locus of control will influence a person in making ethical decisions. Miceli and Near (1992) explain that locus of control is a variable that has a strong influence on whistleblowing compared to other variables. Ahmad, Smith, and Ismail (2012) explain that there is no influence of locus of control with whistleblowing intention. Rotter (1966) states that individuals with an internal locus of control have a tendency to rely more on their own determination in determining right or wrong for their actions and are more responsible for the consequences. Someone who has an external locus of control believes that life is determined by fate, luck, and destiny so that they are more likely to be responsible for themselves (Trevino, 1986).

The employee's decision to take whistleblowing is influenced by the locus of control. Curtis and Taylor (2009) explain that the antecedent of whistleblowing is a personal characteristic of locus of control. This is because whistleblowing is considered an ethical behavior, so that whistleblowers are expected to have internal locus of control. Internal locus of control has a tendency to engage in proposed behavior compared to external locus of control (Spector, 1982). Chiu (2003) states that internal locus of control is more influential on whistleblowing, this is because the situation is considered unethical and the situation is under their control.

This study aims to test and analyze empirically the effect of individual factors, namely, internal locus of control and external locus of control on whistleblowing intention. The contribution of this research is, first, to test and prove the influence of individual factors (internal locus of control and external locus of control) by using the theory of Planned Behavior. Second, the research was conducted in the government sector, namely, the Primary Tax Office, where the theory, concepts and practices developed were different from the private sector.

## 2. Literature Review and Hypothesis Development

### 2.1. The Theory of Planned Behavior

The theory of Planned Behavior comes from the expansion of the theory of Reasoned Action developed by Fishbein and Ajzen (1975). The theory Planned Behavior assumption explains that humans behave consciously by using various available information. This theory supports the development of behavior designs that are used as predictions and describes behavior accurately through determinants of that behavior (Ajzen, 1991). Sheppard, Hartwick, and Warshaw (1988) stated that the theory of Planned Behavior is a theory that is able to explain a behavior and influences in various fields of science which can be used to predict behavior. The theory of Planned Behavior explains that the individual will carry out a behavior if there is an intention to behave in that individual (Ajzen, 1991). Conceptually, the theory consists of three antecedents or determinants of attitude towards behavior, subjective norms and perceived behavioral control.

Perceived behavioral control is the perception or effectiveness of individual self-control over behavior or actions. Perceptions of the ability to control behavior are shown by experiences in a person's past or derived from the experiences of others. Ajzen (1991) reveals that someone will carry out a behavior if the action has a good / positive impact, there is coercion that is used by society to control behavior, beliefs, and the ability to carry it out. Perceptions of behavioral control relate to feelings that arise in the form of easy or difficult behavior and perceived behavioral control that reflects past experiences and anticipation of obstacles (Ajzen, 1991).

### 2.2. Effect of Locus of Control on Intention Whistleblowing

The concept of the theory of Planned Behavior describes an individual who will not act in a certain way if the resources and opportunities are not available. Individuals have a willingness to behave if they feel they can control the situation and are likely to succeed (Ajzen, 1991). The internal locus of the control variable is related to the third component in the theory of Planned Behavior (Chiu, 2003). Locus of control as control of perceived behavior is the same as suggested by Ajzen (Rotter, 1966). Locus of control refers to perceptions of behavioral control, especially those related to control. Miceli and Near (1992) suggest that locus of control is a character that influences whistleblowing decisions.

Whistleblowers will be very motivated if conditions or circumstances indicate the situation is under their control.

Rotter (1966) states that locus of control is the uniqueness or character of another person that provides an idea for whistleblowing. Psychology and social sciences use locus of control as an aspect of personality that is useful in showing individual actions/behavior in managing organizations. Locus of control can be divided into two, namely internal locus of control and external locus of control. Individuals who have an internal locus of control have a tendency to become whistleblowers because they feel responsible and try to control everything around them. Someone believes that everything that is obtained comes from the results of the efforts that have been made. External locus of control explains that the results obtained do not only come from the actions taken but from external factors such as fate, luck, and unpredictable opportunities. The tendency of individuals with an external locus of control is passive to the environment. Spector (1988) explains that individuals with an internal locus of control related to work have a high level of satisfaction compared to an external locus of control. Individuals with an external locus of control have a high level of compliance with authority.

Locus of control is an individual characteristic variable that is important in explaining human behavior in organizations (Donnelly, Quirin, and O'Bryan, 2003; Spector (1982). Locus of control is related to ethical behavior, internal locus of control for more ethical decision making compared to external locus of control in the perspective of life (Trevino & Youngblood, 1990). Based on this, the following can be hypothesized:

*H1: Internal locus of control has a positive effect on whistleblowing intention*

*H2: External locus of control has a positive effect on whistleblowing intention*

## 3. Research Methods and Materials

Measurement of locus of control used a questionnaire model developed by Rotter (1966). The questionnaire uses five-point Likert scales with 16 questions. Intention is an individual component that refers to the desire to perform certain behaviors. This variable is measured using a 3-item research statement by Park and Blenkinsopp (2009) with a 5-point Likert scale. The population of this study was all 111 employees who worked at the Pratama tax office in the city of Semarang. This study uses a quantitative approach. Primary data is used in this study. The survey method was used in the data collection method. The sampling technique used nonprobability sampling, namely, the census technique, where the entire population was sampled. The data analysis technique used PLS-SEM with the WarpPLS 7.0 program. The reason for choosing this analysis technique is that the data has the potential not to be normally distributed.

Another reason for Partial Least Square (PLS) is that it is an effective method of analyzing data that does not have to meet various assumptions, the distribution of data is not normally multivariate, and the sample size is not large (Wold, 1985).

#### 4. Result and Discussions

Respondents in this study were West Semarang tax officers, a total of 91 respondents. The results of the demographic test of respondents show that, in terms of education, the majority of employees (33) of the Pratama tax office have an undergraduate degree (36.3%), while the rest (21) have D1 education (22,1%), 16 people have D3 (17,6%), and three people have D4 (3,3%). Ten respondents were from senior high school (11 %) and eight people had a S2 education (8,8%). The majority of respondents were men (51) (56.0%), while 40 women accounted for 44.0% of respondents. Judging from the educational background, the majority of employees (58) of the Pratama tax office have non-accounting educational backgrounds (63,7%), while the rest (33) have accounting education backgrounds (36,37%). Table 1 shows the demographics of respondents.

**Table 1:** Demographics of Respondents

No	Descriptive	N	%	
1.	Age	<25 th	18	19,8
		26-35 th	26	28,6
		36-55 th	43	47,3
		>55 th	4	4,4
2.	Years of Services	< 1 th	3	3,3
		1-5 th	18	19,8
		6-10 th	10	11,0
		>10 th	60	65,9
3.	Education	SLTA	10	11
		D1	21	23,1
		D3	16	17,6
		D4	3	3,3
		S1	33	36,3
		S2	8	8,8
4.	Gender	Man	51	56,0
		Women	40	44,0
5.	Educational Background	Accounting	33	36,3
		Non Accounting	58	63,7

The measurement model in this study uses a reflective outer model. The outer reflective model measures the internal consistency reliability, convergent validity, and discriminant validity. All indicators have met the reliability requirements. The indicator reliability value in this study has a reliability indicator value between 0.6 and 0.7 and is greater than 0.7. Internal consistency reliability testing is done using composite reliability and Cronbach's alpha. This research has met the reliability requirements based on composite reliability and Cronbach's alpha. The composite reliability value for the internal locus of control variable was 0.825, the external locus of control was 0.880, and the whistleblowing intention was 0.962. Cronbach's alpha for each variable is internal locus of control of 0.718, external locus of control is 0.840, and whistleblowing intention is 0.940. Convergent validity testing using standardized loading based on the rule of thumb must meet the requirements of more than 0.5. Hair et al. (2010) stated that the average variance extracted value received was  $\geq 0.5$ . Convergent validity for each variable is internal locus of control, namely 0.543, external locus of control is 0.516 and whistleblowing intention is 0.893. Table 2 shows the value of composite reliability, Cronbach's alpha, and Average Variance Extracted.

Table 3 shows discriminant validity. Discriminant validity is considered sufficient in the model if the Average Variance Extracted (AVE) root of each variable or construct exceeds the correlation between one construct and another. The correlation between latent variables is indicated by the values enclosed in parentheses or diagonal lines.

**Table 2:** Composite Reliability, Cronbach's Alpha, and Average Variance Extracted

	Composite Reliability	Cronbach's Alpha	Average Variance Extracted (AVE)
Locus of control internal	0,825	0,718	
Locus of control external	0,880	0,840	
Niat Whistleblowing	0,962	0,940	

**Table 3:** Discriminant Validity

	LOCin	LOCex	NW
Locus of control internal	(0.737)	0.803	0.574
Locus of control external	0.803	(0.718)	0.590
Niat Whistleblowing	0.574	0.590	(0.945)



**Table 4:** Goodness of Fit of Structural Model

Criteria	Parameter
APC (Average path coefficient)	0,323, P <0,001
ARS (Average R-squared)	0,376, P <0,001
AARS (Average adjusted R-squared)	0,362, P <0,001
AVIF (Average block VIF)	2,818, acceptable if $\leq 5$ , ideally $\leq 3.3$
AFVIF (Average full collinearity VIF)	2,526, acceptable if $\leq 5$ , ideally $\leq 3.3$
GoF (Tenenhaus GoF)	0,495, small $\geq 0.1$ , medium $\geq 0.25$ , large $\geq 0.36$
SPR (Sympson's paradox ratio)	1,000, acceptable if $\geq 0,7$ , ideally = 1
RSCR (R-squared contribution ratio)	1,000, acceptable if $\geq 0,9$ , ideally = 1
SSR (Statistical suppression ratio)	1,000, acceptable if $\geq 0,7$
NLBCDR (Nonlinear bivariate causality direction ratio)	1.000, acceptable if $\geq 0,7$

**Table 5:** The Results of Hypothesis Testing

Hypothesis	Influence	Path Coefficient	P-Value	Sig.Direct Effect
H1	LOCin - NW	0,281	0,033**	Accepted
H2	LOCex - NW	0,365	0,008**	Accepted

Note: \*\*\*, \*\* and \* indicates significant at 1%, 5% and 10% level of significance based on t-statistics.

The structural model in the research model is carried out after the validity and reliability requirements are met. The purpose of evaluating the structural model (inner model) is to show the relationship between variables and hypothesis testing. Inner model testing is carried out after the Goodness of Fit is known. Table 4 presents Goodness of Fit.

Assessment of fit and quality index models shows that the Average Path Coefficient (APC) value is 0.323 with  $P < 0,001$ , Average R-squared (ARS) is 0,376 with  $P < 0,001$ , and Average Adjusted R-squared (AARS) is 0.362 with  $P < 0,001$ . The P value for APC < ARS and AARS, which is recommended as a fit model, is  $\leq 0,05$  (Kock, 2011). Thus it can be concluded that this research model is fit. This is also supported by the Average Block VIF (AVIF) value of 2.818 and the Average Full Collinearity VIF (AFVIF) value of 2.526, a smaller value of 3.3, so that it indicates that there is no multicollinearity problem between indicators and between exogenous variables. The predictive power of the model described by the Tenenhaus GoF (GoF) is 0.495, including a large category because it is more than 0.36.

Sympton's Paradox Ratio (SPR) is an index for the problem of causality, proposed for the hypothesis to be reversed. SPR with an index equal to 1, means that the model does not have a problem with the system paradox. SPR index greater than 0.7 can still be tolerated. Research that has an SPR index of 1,000 means that the model is free from the

symptom paradox. R-squared Contribution Ratio (RSCR), which is the index of a model-free from the contribution of negative R-square values. Determination of the ideal RSCR limit, namely the value of 1 means that there is no contribution to the negative R-square value. For RSCR greater than 0.9 can still be tolerated. This study has an RSCR of 1,000, which means that the R-square value is not dominant. Statistics Suppression Ratio (SSR) is an index used to calculate a model that is free from the problem of statistical stress effects. SSR in this study was 1,000, so this research model did not find a statistical suppression problem. Non-Linear Bivariate Causality Direction Ratio (NLBCDR), which measures the no linear bivariate coefficient of the relationship that builds a hypothesis from the causal relationship of a model. The NLBCDR in this study is 1,000, so there is no need to go beyond the hypothesis, therefore, that the model is better.

The relationship between one variable and another can be seen through the path coefficient. The path coefficient describes the direct effect between exogenous construct variables and endogenous constructs. Table 5 describes the results of hypothesis testing using the path coefficient value for direct effect and the P-value. The influence of internal locus of control with whistleblowing intention explains the path coefficient of 0.343 with a significance level of 1%. The influence of external locus of control with whistleblowing intention has a path coefficient value of 0.267 a 1%.

The first hypothesis states that internal locus of control has a positive effect on the intention to do whistleblowing. The output of WarpPLS 7.0 shows the path coefficient of the internal locus of control path is 0.281 and the P value = 0.033 is significant at 5%. The first hypothesis in this study is accepted. Employees with internal locus of control are aware that whistleblowing is an ethical action that can prevent fraud in the organization and the actions taken are their own responsibility. Chiu (2003) states that individuals with internal locus of control can influence the actions of other people if the situation is brought under their control. Individuals with internal locus of control believe that their actions can bring about change so they are more likely to whistleblowing. This study supports the research conducted by Izraeli and Jaffe (1998), namely that internal locus of control affects whistleblowing intention. Jones and Kavanagh (1996) explain that individuals with locus of control have a direct effect on unethical behavioral intentions in the workplace.

The second hypothesis states that external locus of control affects whistleblowing intention. The result of statistical test shows that the path coefficient value is 0.365 and the P value = 0.008 is significant at 5%. The results of this study indicate that external locus of control affects whistleblowing intention, so that the second hypothesis is accepted. This study shows that the path value of the external locus of control coefficient is higher than the internal locus of control. Miceli et al. (1991) stated that the difference between internal locus of control and external locus of control would be irrelevant in a situation of retaliation. This means that employees of the Pratama tax office understand that whistleblowing can have positive consequences for the organizational environment and the existence of legal protection for whistleblowers so that prospective whistleblowers are motivated to disclose fraud. The results of this study are also consistent with Theory Planned Behavior, employees will not behave in a certain way if resources and opportunities are not available.

## 5. Conclusion

This research deals with internal locus of control and external locus of control on the intention to do whistleblowing. This research was conducted to see the intention to whistleblowing of the employees of the Pratama tax office by applying the theory of Planned Behavior as a research framework. This study offers more insights about whistleblowing by providing empirical evidence that supports differences in individual factors that can affect employee intentions to do whistleblowing. The contribution of this research is that whistleblowing has an important role in protecting the country from corruption practices that can result in large national losses. The role of government is also needed in providing support to government employees by implementing a whistleblowing system. The limitation of this study is that this study uses primary data

obtained through questionnaires so that the difference in perceptions of researchers with respondents is problematic. This is because researchers cannot clarify statements directly. Research is more representative when it combines questionnaire with the interview method so that the respondent's perception of the question or statement is deeper.

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