THE INFLUENCE OF THE CHARACTERISTICS OF WHISTLEBLOWER TO WHISTLEBLOWING INTENTIONS

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Abstract
Auditors have an important role both for companies and other parties who rely on audited financial information to make decisions. Cases involving the Public Accountant Firm (PAF) raise doubts about the auditor’s performance. Therefore, efforts that can be made to increase that trust are by whistleblowing action, but it is not an easy action. The characteristics of whistleblower factors that influence a person's intention to conduct whistleblowing are attitudes toward behavior, subjective norms, perceptions of behavioral control, and commitment of professional. This study uses the Theory of Planned Behavior concept as a theoretical basis. The purpose of this study is to provide empirical evidence about the effect of attitudes toward behavior, subjective norms, perceptions of behavioral control, and the auditor's professional commitment to whistleblowing intentions. The study was conducted using primary data. The respondents in this study are an auditor who works in PAF in Surabaya. The sample in this study is 54 people with sampling techniques using convenience sampling. The analysis technique uses multiple linear regression analysis models. The results showed that attitudes toward behavior, subjective norms, and professional commitment were related to whistleblowing intentions, while perceived behavioral control did not conflict with whistleblowing intentions. This shows that auditors feel there will be difficulties and few opportunities in the process of disclosing known fraud, so that perceived behavioral control has no effect.

Keywords: Whistleblowing intention, attitude toward behavior, subjective norms, perceived behavioral control, professional commitment.

INTRODUCTION

Auditors have an important role in an organization (company) because they act as an independent appraiser. Auditors have a role in auditing the financial statements of a company. Information from audited financial statements will be used by users of financial information.
Auditors in carrying out his work are not only working for the interests of the client, but also for several other parties, especially for those who have an interest in audited financial statements (Herawaty and Susanto, 2009). The emergence of cases involving the Public Accounting Firm (PAF), has an influence on public trust. Examples of cases that involving large PAFs are PAF Ernst & Young's (EY) in Indonesia, namely “KAP Purwantono, Suherman & Surja” which are considered failed in conducting audits of their clients' financial statements, which is because the PAF provides opinions to one of the telecommunications companies in Indonesia based on inadequate evidence that is subject to a fine of US $1 Million or around 13.3 Billion (Malik, 2017).

The case was highlighted because it was proven that there were still practices that deviated and ignored existing professional standards; in addition, this also indicated ethical violations committed by an auditor. Accountants and auditors themselves are a profession that provides financial information to many parties, where such information must be reliable and accurate. This is because there are parties who depend on the audited financial information, so that if an accountant and auditor fail in carrying out their work or duties, then the failure can bring losses to many parties, therefore, an accountant and auditor are expected to have high professional commitments to act in accordance with existing standards.

The case above is only one example of the many cases involving PAF. The number of cases that occur makes people doubt the performance of a public accountant. A good internal control system within an organization cannot ensure the absence of misconduct or violations when the parties within the organization do not perform their duties in accordance with the prevailing procedures and ethical codes (Bernawati and Napitupulu, 2018). According to Merdikawati and Prastiwi (2012, in Hong, 2014), whistleblowing is one way to regain the trust of both clients and the community in preventing accounting violations. Whistleblowing is an act of disclosure of fraud or illegal actions that occur in an organization (company) to the boss or the public by one or several people in the organization (company) related. A person who does whistleblowing is referred to as a whistleblower (Saud, 2016). Becoming a whistleblower is not an easy matter, this is because someone will experience an ethical dilemma, where when the individual finds a violation in the company, that person will experience a dilemma, namely whether someone will choose to be someone who will reveal the information out or the individual will choose to be quiet and not reveal the information (Rustiarini and Sunarsih, 2016). According to Sagara (2013), if someone chooses to divulge information out, it means that there is motivation and encouragement that underlies a whistleblower to disclose violations that occur, such motivation can be collegialism among fellow employees, organizational imagery, or can also be due to the individual whistleblower's interests. Atkinson and Chois (2016: 195) state that intention is something that someone expressly decides (choose) for the sake of himself or others.

A real example of a whistleblower found in the Enron case is in 2001. One executive at the company reported fraud committed by the company in the form of financial report manipulation (Lie, 2016); another example is the case involving the company PT Bank Capital Indonesia Tbk, which is a business group from the Bakrie Group. In their record, there was a differentiation of the recording of funds stored at that time; most of the Bakrie business unit financial reports were audited by Mazars Moores Rowland (Lie, 2016). This case was revealed because of a whistleblower who revealed the irregularities in the financial statements to the public (Lie, 2016).
Factors that influence one's intention to conduct whistleblowing include attitude toward behavior, subjective norms, perceived behavioral control, and professional commitment. Attitude toward behavior is the assessment of someone in looking at something (positive or negative) (Ajzen, 2005: 118). Research on the influence of attitude toward behavior on whistleblowing intentions has been done previously by Rustiarini and Sunarsih (2016) and Saud (2016). Rustiarini and Sunarsih (2016) show that attitude toward behavior has no effect on the intention to conduct whistleblowing. Whereas in research on the effect of attitude toward behavior on the intention of external-internal whistleblowing conducted by Saud (2016) states that attitude toward behavior has a positive effect on internal whistleblowing intentions.

Subjective norms are factors outside the individual that show a person's perception of the behavior carried out (Rustiarini and Sunarsih, 2016). Rustiarini and Sunarsih (2016) state that subjective norms have no effect on whistleblowing intentions, whereas research conducted by Perdana et al. (2018) states that subjective norm affects the intention of whistleblowing.

Perceived behavioral control is an individual's perception of difficulties or conveniences that will be faced if someone decides to do or not do certain behavior (Ajzen, 1991). Research by Rustiarini and Sunarsih (2016) concluded that the perceived behavioral control had an effect on the intention to do whistleblowing, whereas research conducted by Saud (2016) states that perceived behavioral control does not have a positive and significant effect on whistleblowing intentions. Professional commitment is defined as a sense of love and commitment of someone in carrying out the work undertaken based on the rules and norms in their profession (Jalil, 2013). Previous research by Elias (2008, in Jalil, 2013) entitled the influence of professional commitment and anticipatory socialization of whistleblowing showed that there was a significant relationship between professional commitment and whistleblowing, where it was said that professional commitment was one of the determining factors in whistleblowing. Contrary to the study of Elias (2008), research conducted by Jalil (2013) showed different results, namely professional commitment did not have a positive influence and did not have a significant effect on the intensity of whistleblowing.

Some of these studies show that there are still inconsistencies in the results of research on existing variables so that it becomes a motivation for authors to conduct this research. This study used auditors who worked for several PAF in Surabaya as respondents. Based on the description above, this study aims to examine the influence of attitudes toward behavior, subjective norms, perceived behavioral control, and the auditor's professional commitment to the intention to conduct whistleblowing.

The main theory used in this study is the Theory of Planned Behavior (TPB). Theory of Planned Behavior is a theory that focuses on the intention to do an action, where this intention is assumed to understand the factors that motivate a person to behave, the indication is about how much someone tries to try, how much effort someone in planning to take action (Ajzen, 1991). According to Ajzen (2005: 118), an intention is formed from three factors or aspects, namely attitudes toward behavior, subjective norms, and perceived behavioral control by someone.

Attitude toward behavior is an evaluation or assessment carried out by someone, positively or negatively towards something (Ajzen, 2005: 118). An example of that explanation is that someone will judge whether the action or behavior that he is about to do (in this case doing a whistleblowing) has positive consequences for the person himself or not (e.g., getting an award), if it is beneficial, then the person will respond positively, conversely, if it does not bring benefits to them, then the individual will tend to respond negatively (for example, avoiding). Research conducted by Saud (2016) shows that attitude toward behavior has a positive effect on
the intention to do whistleblowing, this is because when someone decides that being a whistleblower will have positive consequences and someone has confidence in the importance of these consequences, a person will have a tendency positive attitude to support whistleblowing. The results of the Saud (2016) study were also supported by the results of a study conducted by Perdana et al. (2018), which states that attitude toward behavior has a positive effect on the intention to do whistleblowing. Based on this description, the hypothesis can be formulated as follows:

**H1: Attitude toward behavior has a positive effect on the intention to do whistleblowing**

Ajzen (1991) explained that subjective norms are perceptions of someone who refers to perceived social pressure to do or not do a behavior. Ajzen (1985: 14) explains that someone who believes that people who are respected (for example), think that the individual must take action, then that individual will feel the pressure to do that. The research conducted by Perdana et al. (2018) shows that subjective norms have a positive effect on the intention to do whistleblowing. The results of Perdana et al. (2018) shows that pressure or encouragement from outside the individual, for example, colleagues, to report fraud or illegal actions that occur, the higher the likelihood that the individual will do whistleblowing. Based on the description, the hypothesis can be formulated as follows:

**H2: Subjective norms have a positive effect on the intention to do whistleblowing**

Perceived behavioral control is a perception of the beliefs of a person or individual that refers to the ease or difficulty that the individual may face in doing or not performing a behavior or action, where it is assumed to reflect past experiences and anticipate obstacles (Ajzen, 1991). This aspect states that if someone believes that they do not have the resources or opportunities to conduct certain behaviors, then it will not form strong behavioral intentions to be involved in it, on the contrary, if someone feels that they have great resources or opportunities to do something, then someone will feel compelled to take action (Ajzen 2005: 119). Research conducted by Rustiarini and Sunarsih (2016) shows that the perception of behavioral control has a positive effect on intention (intention) to do whistleblowing. Perceived behavioral control is felt with regard to feelings of ease or difficulty doing the behavior (Rustiarini and Sunarsih, 2016). An employee will carry out a whistleblowing action based on the source and opportunity he has and how much ability he has to deal with these obstacles. The greater the perceived behavioral control, the intention of the employee to do whistleblowing is stronger (Rustiarini and Sunarsih, 2016). Based on the description, the hypothesis can be formulated as follows:

**H3: Perceived behavioral control has a positive effect on the intention to do whistleblowing**

Porter et al. (1974, in Jalil, 2013) define commitment as a person's ability or strength in identifying and involvement in an organization. Basically, professional commitment is a perception that has a core of loyalty, determination, and hope of someone who is guided by a system, value or norm, where it will lead someone to act in accordance with certain procedures in carrying out existing tasks with high success rates (Larkin, 1990; in Jalil, 2013). Based on these explanation, it can be said that a person with high professional commitment will be more concerned with satisfaction in carrying out his profession, namely by doing his work in accordance with established professional standards in order to achieve results that are expected, so that it is believed that when someone with professional commitment the high will have a high possibility for whistleblowing. The development of hypotheses in this study is based on previous
research conducted by Elias (2008), which the result is showing a positive influence between professional commitment and intention to conduct whistleblowing. Based on the description, the hypothesis can be formulated as follows:

**H4: Professional commitment has a positive effect on the intention to do whistleblowing**

![Conceptual Framework]

**Figure 1. Conceptual Framework**

**RESEARCH METHOD**

**Research Approach and Variable Identification**
This research is quantitative research. Variables used in this research are dependent and independent variables. Whistleblowing intention is a dependent variable. The independent variable for this research is the characteristics of a whistleblower, which include the attitude toward behavior, subjective norms, perceived behavioral control, and professional commitment of the auditor.

**Types and Sources of the Data**
The type of data used in this study is quantitative data. The source of the data used is primary data obtained from a questionnaire that was filled in by respondents, who were auditors of several PAF in Surabaya. The questions asked are closed, so that confidentiality is guaranteed. The questions contained in the questionnaire are general questions about the identity of the respondent and questions related to the variables in this research.

**Determining the Population and Research Samples**
The population and sample in this study were auditors who worked for several PAF in Surabaya. The population used in this study are 46 PAF in Surabaya, which every PAF have a different amount of employee. The questionnaire was given directly to several PAFs who were willing to accept, and the completed questionnaire was collected again by taking it directly. The sampling technique was carried out using convenience sampling.

**Analysis of Data**
The data analysis technique in this study uses a quantitative approach in the form of a statistical test using SPSS (Statistical Program for Social Science) software version 23.0. The technique consisted of data quality tests such as reliability and validity testing; pilot test; descriptive statistics analysis; classical assumption testing like normality test, heteroscedasticity test, and multicollinearity testing; hypothesis test (multiple linear regression analysis, F test, t test, R2 test). The hypothesis that will be tested in this study is the influence of attitude toward behavior,
subjective norms, perceived behavioral control, and the auditor's commitment to intention to do whistleblowing.

**Multiple Linear Regression Analysis Model**
Multiple linear regression analysis used to test the hypothesis was formulated as follows:

\[ WI = \alpha + \beta_1 ATW + \beta_2 SN + \beta_3 PBC + \beta_4 PC + \epsilon \] ................................. (1)

**Operational Definitions and Variable Measurement**

*Attitude toward Behavior*
Attitude toward behavior is an evaluation of something that is done by individuals to assess, either positively or negatively (Ajzen, 1991). Attitude toward behavior in this study was measured using the Park and Blenkinsopp (2009) scale adopted by Saud (2016). This attitude toward behavior measurement includes 5 questions, where each question uses a Likert scale of 1 to 5, which is scale 1 means strongly disagree, and scale 5 means strongly agree.

*Subjective Norms*
Subjective norms are factors outside the individual that show a person's perception of the behavior carried out (Rustiarini and Sunarsih, 2016). Assessments in subjective norms are carried out using the Hays (2013) scale adopted by Rustiarini and Sunarsih (2016). This assessment uses 4 questions, where each question uses a Likert scale of 1 to 5, with a scale of 1, which means strongly disagree with scaling 5, which means strongly agree.

*Perceived Behavioral Control*
Perceived behavioral control is a belief from an individual related to the individual's ability to control as well as perceptions of difficulties or conveniences faced by the individual to behave in a certain way (Ajzen, 1991). The measurement of the perceived behavioral control was carried out using the Park and Blenkinsopp scale (2009) adopted by Saud (2016) and the Hays scale (2013) adopted by Rustiarini and Sunarsih (2016). This measurement includes 3 questions with 1 question from the Park scale and Blenkinsopp (2009) related to possible difficulties encountered and 2 questions from the Hays scale (2013) related to individual control. These questions use a Likert scale of 1 to 5 with a scale of 1, which means that it very disagrees up to a scale of 5 which means it is very agree.

*Professional Commitment*
Professional commitment is the love and determination of a person in carrying out a profession or work is undertaken, which is carried out based on the rules and norms in his profession (Jalil, 2013). The measurement of the auditor's professional commitment was carried out using the Dwyer et al. (2000) scale, which was adopted by Jalil (2013) and Hong (2014) which consisted of 5 questions. Measuring this professional commitment is done using a Likert scale, with a value of 1 to 5, where value 1 means strongly disagree, and 5 means strongly agree.

*Whistleblowing Intention*
A person who has the intention or intention to be a whistleblower by revealing fraud he finds in the company or organization where he works or has worked for internal or external parties is referred to as whistleblowing intention (Jalil, 2013). Whistleblowing intention in this study was
measured using a case developed by Schultz et al. (1993). This research is using only 1 case out of 6 cases, where the case discusses the discovery of fraud, the reason for using only 1 case in this study is because the question instrument that has been used in the questionnaire is too much and the fraud case was chosen because the case is considered being the most common and in accordance with the variables that used in the study. The case is also accompanied by 4 questions that cover the level of seriousness of the case, responsibility for reporting actions, costs that may be incurred in uncovering cases, and whistleblowing intention of respondents. Assessment is done using a five-point Likert scale. Point 1 represents low, and points 5 represents the height, while for whistleblowing desire questions, point 1 represents a never, and point 5 represents always.

RESULTS AND DISCUSSION

Results
Description of Research Object
The use of the auditor as a respondent or participant is because the variables in this study are considered more appropriate to be used for someone who has been actively working in the profession underway, which in this case is related to the profession of the auditor. The questionnaire was given to several PAFs who were willing to accept, where the questionnaire was confidential, and the questionnaire was put in a brown envelope. The questionnaires that were successfully distributed were 61 questionnaires, which consisted of 10 PAFs who were willing to receive and fill out the questionnaire. The number of questionnaires that were distributed was only a few because the questionnaire was distributed during the audit season, so there were not many PAFs who were willing to accept the research questionnaire. Questionnaires that have been successfully received and can be processed are 54. A summary of the number of questionnaires distributed and successfully received back in this study is shown in Table 1.

Table 1. Description of Questionnaires Data Collection

<table>
<thead>
<tr>
<th>Remarks</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Questionnaires distributed</td>
<td>61</td>
<td>100%</td>
</tr>
<tr>
<td>Number of Questionnaires returned</td>
<td>54</td>
<td>88.5%</td>
</tr>
<tr>
<td>Number of Questionnaires not returned</td>
<td>7</td>
<td>11.5%</td>
</tr>
<tr>
<td>Number of Questionnaires that can be analyzed</td>
<td>54</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2019

Table 1 shows that out of 61 questionnaires that were successfully distributed, only 54 questionnaires were successfully received with a return rate of 88.5% of the total questionnaires distributed. Questionnaires that did not return were 7 with a percentage level of 11.5% of the total questionnaire. The questionnaire that was successfully received again can be processed 100% because it is considered to have met the criteria of the study.

Table 2 shows that the number of respondents (N) that can be processed is 54 people. Attitude toward Behavior (ATB) variable has a minimum value of 3 and a maximum value of 5 with an average value of 3.9000 and a standard deviation value of 0.50768. Subjective Variables Norms (SN) has a minimum value of 2 and a maximum value of 5 with an average value of 3.5602 and a standard deviation value of 0.85635. The Perceived Behavioral Control (PBC) variable has a minimum value of 1 and a maximum value of 5 with an average value of 3.6235 and a standard deviation value of 0.98638. The Professional Commitment variable (PC) has a
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minimum value of 3 and a maximum value of 5 with an average value of 4.0556 and a standard deviation value of 0.52617. The dependent variable Whistleblowing Intention (WI) has a minimum value of 3 and a maximum value of 5 with an average value of 3.8565 and a standard deviation value of 0.51989.

Table 2. Descriptive Statistics

<table>
<thead>
<tr>
<th>Variable</th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attitude Toward Behavior</td>
<td>54</td>
<td>3</td>
<td>5</td>
<td>3.9000</td>
<td>0.50768</td>
</tr>
<tr>
<td>Subjective Norms</td>
<td>54</td>
<td>2</td>
<td>5</td>
<td>3.5602</td>
<td>0.85635</td>
</tr>
<tr>
<td>Perceived Behavioral Control</td>
<td>54</td>
<td>1</td>
<td>5</td>
<td>3.6235</td>
<td>0.98638</td>
</tr>
<tr>
<td>Professional commitment</td>
<td>54</td>
<td>3</td>
<td>5</td>
<td>4.0556</td>
<td>0.52617</td>
</tr>
<tr>
<td>Whistleblowing Intention</td>
<td>54</td>
<td>3</td>
<td>5</td>
<td>3.8565</td>
<td>0.51989</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2019

Validity and Reliability Test

Validity Test

Validity test is done by comparing the Pearson correlation for each question to the total score of the related variable if the correlation for each question with the total score of the related variable has a significant level below 0.05, then the question can be said to be valid (Ghozali, 2016: 55). Based on the results of the data validity test, every question for all variables were valid with significant value of 0.000 (ATB1, ATB2, ATB3, ATB4, ATB5, SN1, SN2, SN3, SN4, PBC1, PBC2, PBC3, PC1, PC2, PC3, PC4, PC5, WI1, WI2, WI3, WI4).

Reliability Test

Ghozali (2016: 47) states that a questionnaire is said to be reliable or reliable or reliable if someone's answer to a question is consistent or stable over time. This reliability testing is done using the Cronbach alpha formula for all instruments, where the value for Cronbach alpha is greater than 0.70 (Ghozali, 2016: 48). Reliability test results for all variables in the study, both dependent and independent variables. The test results for all variables that show Cronbach alpha values are above 0.70, so it can be concluded that all variables in this study can be said to be reliable. Attitude toward behavior variables indicate a value of 0.812, subjective norms variable shows a value of 0.880, the variable perceived behavioral control shows a value of 0.893, professional commitment variable shows a value of 0.860, and finally, the whistleblowing intention variable shows a value of 0.796.

Classic Assumption Tests

This research consisted of three classic assumption tests, namely the normality test, heteroscedasticity test, and multicollinearity testing. The conclusion shows that the assumption of normality, heteroscedasticity, and multicollinearity was fulfilled.

F Test

The F test is used to determine whether the independent variables together influence the dependent variable (Ghozali, 2016: 171). The hypothesis was tested with a significance level of 0.05 (Ghozali, 2016: 99).
The results of the F statistical test shown in Table 3 show the calculated F value is 20.761 with a significant value of 0.000. Significant values that indicate a value below 0.05 means that the regression model can be used to predict the dependent variable, namely the intention of whistleblowing or it can be said that attitude toward behavior, subjective norms, perceived behavioral control, and professional commitment jointly influence whistleblowing intention.

**Regression Analysis**

Based on Table 4, the multiple linear regression equation in this study can be formulated as follows:

\[ WI = 0.859 + 0.266 \text{ATW} + 0.306 \text{SN} - 0.088 \text{PBC} + 0.293 \text{CP} \]  

(2)

The value of 0.859 indicates that if the independent variables (ATW, SN, PBC, and PC) are constant, then the intention of whistleblowing has a value of 0.859. The ATW regression coefficient of 0.266 states that every single unit that changes for the ATW variable, then IW will change by 0.266, assuming the variables SN, PBC, and KP remain constant. A positive sign on the coefficient value indicates a directional relationship between ATW and IW. This means that if the attitude toward behavior is shown by respondents is higher, then the intention of whistleblowing will increase by 0.266.

**Table 4. Results of Multiple Linear Regression Analysis and T-Test**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Constant)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>ATW</td>
<td>0.266</td>
<td>0.156</td>
<td>0.260</td>
<td>1.951</td>
</tr>
<tr>
<td>SN</td>
<td>0.306</td>
<td>0.102</td>
<td>0.504</td>
<td>3.003</td>
</tr>
<tr>
<td>PBC</td>
<td>-0.088</td>
<td>0.094</td>
<td>-0.167</td>
<td>-0.939</td>
</tr>
<tr>
<td>PC</td>
<td>0.293</td>
<td>0.128</td>
<td>0.297</td>
<td>2.296</td>
</tr>
</tbody>
</table>

* 10% Significance Level  
Source: Data Processed, 2019

**T Test**

Based on the data presented in Table 4 above it can be seen that the variables perceived behavioral control are not significant, this can be seen from the probability of significance for the perceived behavioral control of 0.352, where the two numbers for these variables are above 0.05. Attitude variable toward behavior has a significance probability value of 0.057, where for this variable; the level of significance used is 10% or equal to 0.10. Therefore it can be said that the hypothesis for this variable is accepted. The use of a 10% significance level for variable attitude toward behavior, because the level of significance shows very little difference with a significance value of 5%. Subjective norms and professional commitment are said to be significant because...
they have a significance value for each variable of 0.004 and 0.026, where the value is below 0.05.

The results of the T test above conclude that H1 is accepted, which means attitude toward behavior has a significant effect on whistleblowing intentions. H2 is accepted, which means subjective norms have a significant effect on whistleblowing intentions. H3 is rejected, which means that perceived behavioral control does not have a significant effect on whistleblowing intentions. H4 is accepted with the meaning that professional commitment has a significant effect on whistleblowing intentions.

**Determination Coefficient (R2)**

This analysis of determination essentially measures how far the ability of the model to explain the variation of the dependent variable, the small R2 value means that the ability of independent variables to explain variations in the dependent variable is very limited (Ghozali, 2016: 95). A value close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable (Ghozali, 2016: 95).

**Table 5. Determination Coefficient Test Results**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.793</td>
<td>0.629</td>
<td>0.599</td>
<td>0.32938</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2019

Based on Table 5 above, it can be seen that the adjusted R square value generated by the independent variable on the dependent variable is 0.599 or 59.9%. This means that 59.9% of the dependent variable (whistleblowing intention) is explained by the independent variable and the rest, which is equal to 40.1% explained by other variables outside the independent variables used in this study. The value of the correlation coefficient (R) is 0.793. This value shows a number above 0.50, which means that the relationship between the independent variable and the dependent variable is strong. The Standard Error of the Estimate (SEE) shows a value of 0.32938, where the smaller the value of this SEE (close to 0), the more precise the regression model in predicting the dependent variable.

**Discussion**

**Influence of Attitude toward Behavior with Whistleblowing Intention**

The effect of attitude toward behavior on whistleblowing intentions in this study was tested on the first hypothesis (H1). The first hypothesis in this study states that attitudes toward behavior have a positive effect on whistleblowing intentions. The results of processing data presented in table 4 show that there is a positive and significant influence from the attitudes toward the auditor's behavior towards whistleblowing intentions so that it can be said that the first hypothesis (H1) is accepted.

Attitude toward behavior has an influence on intention to do whistleblowing; this is because when someone decides that being a whistleblower will have positive consequences and someone has confidence in the importance of these consequences, then someone will have a positive tendency to support whistleblowing actions (Saud, 2016). Based on the results of the research and statement, it can be said that when the auditor decides to do a whistleblowing, at that time the auditor understands that whistleblowing will have a positive impact, for example to
the organization and know clearly about the importance of whistleblowing, because by these actions will be able to help the organization avoid acts of violations which may in the future be detrimental to the organization and hinder the organization in achieving its stated organizational goals. The results of the testing of the first hypothesis are supported by the results of a study conducted by Saud (2016) and Perdana et al. (2018) which shows that attitude toward behavior has a positive effect on whistleblowing intentions. The results of this study are not consistent with the research conducted by Rustiarini and Sunarsih (2016), which states that attitude toward behavior, does not affect whistleblowing intentions.

**Influence of Subjective Norms with Whistleblowing Intention**

The social pressure felt by someone to do or not do an action based on individual perceptions is referred to as subjective norms (Ajzen, 1991). Testing of the influence of subjective norms on intention to conduct whistleblowing is done on testing the second hypothesis (H2), where the second hypothesis states that subjective norms have a positive effect on whistleblowing intentions. Based on the test results presented in table 4, it can be said that this second hypothesis is accepted. This is because there is encouragement from parties outside the individual, such as people who are known, respected, and so on, who will support and feel proud if the individual conducts a whistleblowing, therefore it can be a reference or role model for individuals concerned to do whistleblowing (Perdana et al. 2018).

Another reason that can be the basis of the acceptance of this second hypothesis is that today, especially for modern society (the younger generation) which is the highest number of respondents in this study are more likely to prioritize environmental or social life that refers to social pressure compared to personal life, so that if someone feels a strong pressure from a factor outside of someone, then the possibility of the individual to do whistleblowing will be stronger. Based on the results of the research and statement, it can be said that the auditor will feel the social pressure to do whistleblowing when the auditor believes that a colleague, boss, parent, spouse, or maybe the environment, will support the auditor to conduct a whistleblowing when he finds action violations, and believe that these people will also do the same thing if they find a violation, the greater the auditor's intention to do a whistleblowing. The test results for this second hypothesis are consistent with the results of a study conducted by Perdana et al. (2018), where the test results show that subjective norms have a positive effect on whistleblowing intentions. The statement on the results of this hypothesis is inversely proportional to the research conducted by Rustiarini and Sunarsih (2016), which states that subjective norms have no effect on whistleblowing intentions.

**Influence of Perceived Behavioral Control with Whistleblowing Intention**

Testing of the effect of perceived behavioral control on whistleblowing intentions in this study was carried out on the third hypothesis (H3). The third hypothesis states that perceived behavioral control has a positive effect on whistleblowing intentions. The results of the testing of this hypothesis are presented in table 4, which shows a negative and not significant value so that the third hypothesis is rejected. Based on these results, it can be said that the perceived behavioral control does not affect the intention of whistleblowing; this is because the auditor feels he will face major obstacles or difficulties in the process of disclosing fraud or known violations (Saud, 2016).

The results of these studies and statements indicate that when the auditor wants to report violations and the auditor believes that they will get threats or sanctions both economically and
socially from the organization, it will have a negative impact on the auditor's attitudes and behavior and reduce the auditor's intention to do whistleblowing. Thus, it is important for the whistleblower to ensure organizational support given the various types of threats that might be accepted. The results of the testing of the third hypothesis in this study mean that the results of this study support the results of the research conducted by Saud (2016) and Perdana et al. (2018) which shows the results that perceived behavioral control has no effect on whistleblowing intentions, but is inversely proportional to the research previously conducted by Rustiarini and Sunarsih (2016) which shows that perceived behavioral control affects whistleblowing intentions.

Influence of Professional Commitment with Whistleblowing Intention
The effect of professional commitment on whistleblowing intentions in this study was tested on the fourth hypothesis (H4). The fourth hypothesis in this study states that professional commitment has a positive effect on whistleblowing intentions. The results of processing data presented in table 4 show that there is a positive and significant influence of the auditor's professional commitment to whistleblowing intentions so that the fourth hypothesis is accepted.

Based on these results, it can be said that when a person has a high commitment to professionalism, it will be higher or more likely someone to do whistleblowing (Elias, 2008). This is because when an auditor finds a violation, where it clearly deviates from the existing rules, the auditor will try to do the job or work professionally in accordance with the commitment held by the auditor with the profession being undertaken, so that auditors who have high professional commitment will have a tendency to do whistleblowing. This study supports the research conducted by Elias (2008), which states that professional commitment affects the intention of whistleblowing. However, this is inversely proportional to the research conducted by Jalil (2013), which states that professional commitment does not affect whistleblowing intentions.

CONCLUSION
Based on the results of hypothesis testing, analysis, and discussion, conclusions from this study are the attitude toward behavior, Subjective norms, and auditor professional commitment have a positive and significant effect on whistleblowing intentions, while the auditor's Perceived behavioral control has no effect on whistleblowing intentions.

This study has several limitations, namely the sample in the study only used 54 respondents consisting of auditors who worked for several PAF in Surabaya. The questionnaire was distributed in December, where this month was the audit period so that many auditors were busy. Therefore not many PAFs were still willing to receive and fill out questionnaires.

Another limitation of this study is that this study only uses individual factors that influence the intention and behavior of auditors to conduct whistleblowing. The next limitation in this study is the use of auditors working in PAF, which is not in accordance with the questionnaire use; this is because respondents will be more appropriate when using internal auditors.
Future research is suggested to doing distribution of questionnaires for further research is recommended not to be carried out during the audit period, which is between May and October, so that the number of respondents obtained has more numbers. Future studies can test this topic using other testing methods, namely experimental studies. Further research is recommended to consider other factors such as locus of control, organizational support, etc. which can also affect the intensity of whistleblowing.

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