



THE EFFECT OF PROFESSIONAL COMMITMENT, ATTITUDE, SUBJECTIVE NORMS AND PERCEIVED BEHAVIOR CONTROL ON WHISTLE BLOWING INTENTION

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ABSTRACT

The purpose of this paper are to examines the impact of professional commitment, attitude, subjective norms and perceived behavior control on whistle blowing intention.

The paper uses primary data with survey method. The sample used was internal auditor (the government inspectorate) in the province of North Sumatra. SPSS was used to analyze the research purpose, that consist are descriptive statistics and hypothesis tested.

Findings revealed that commitment professional do not have any significant effect on the whistle blowing intention, while the attitude, the subjective norms and perceived behavior control have a significant effect on the whistle blowing intention.

Based on this research, we expected to provide input to the government inspectorate.

Key words: professional commitment, attitude, subjective norms, perceived behavior control, whistleblowing.

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1. INTRODUCTION

The capacity and courage to make decisions and take actions which will impact an organization's sustainability must be possessed by all members of the organization. In fact, however, not all individuals have such qualities since some will not dare to inform a fraud which occur in their organization (whistle-blowing) to the corporate management or the public.

Whistle-blowing is defined as the disclosure by organization 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 (Near and Miceli, 1995). The reasons behind whistleblowers' disclosure are interesting to study. Do they embody virtues which shape their attitudes towards whistle-blowing. Near and Miceli (1995) stated that the result of a study concerning the personal relationship between intention and action on whistle-blowing is generally viewed through the psychosocial behavior theory.

In Indonesia, although the Regulation No. 13 Year 2006 (UU No 13 tahun 2006) concerning the protection of the witnesses and victims has been established, the whistleblower issues have not received serious attention, proven by the numerous corruption cases in Indonesia. This is unfortunate, as not everyone would risk his life for the sake of reporting a fraud or deviation without having protection. The same goes for the witnesses; they may not tell the truth if they are not protected. Unlike Indonesia, America is very concerned with the protection towards the whistleblower.

The researchers assume that ethics may impact whistle-blowing. The remarkable amount of scandals or frauds in the government or private organizations reflects the degrading professionalism of the members/workers. Elias (2006) described profession as a community of morality, norms, values, and proper conducts. Accounting professions not only demand the excellent technical competences but also the understanding of behavioral norms which encourage the members of the profession. Yunus (2003) explained that the inclination to compromise in many situations often become the motivation to violate the professional ethics.

Several studies emphasize the importance of whistle-blowing (Near and Miceli, 1985; Randal and Gibson, 1991; Schultz et al, 1993). The studies related to whistle-blowing were mostly conducted to explain the factors which influence individuals to perform whistle-blowing (Chiu, 2003). The whistleblower's motivation is to do the right things for his organization. Anyone can be whistleblower, if they believe any frauds and wrong-doings will eventually harm the organization, the employees, the public, and even national security if they are ignored (Tsui and Ferdinand, 1996). Miceli and Near (2002) suggested that most of whistleblowers firstly disclose their findings to the internal parties before disclosing to the public.

Nowadays, internal auditor is also involved in implementing good corporate governance in organizations or good government governance in the government. Internal auditors must be committed to their professionalism in facing any conflicts related to any disclosure of audit findings which may negatively impact their organization's profit, position or sustainability. Ponemon (1992) stated that the high level of ethical consideration will increase one's sensitivity to assess any events, problems and conflicts.

The professional considerations which are based on individual's values and beliefs have important roles in making final decisions. Yunus (2003) stated that a professional does not simply perform an action according to some procedure, but he also judge 'it'. Certain guidance can only be effective in certain cases, so competence and professional ethics must be highly encouraged. Mesmer et al (2005) concluded that whistleblowers tend to have good job performance, high education, good position and higher moral reasoning than the others. Elias (2006) found that the large, public accounting office often violate the code of conduct than the smaller ones. Furthermore, it was found that the employees preferred to use their own wisdom to follow the standard rules, long before the collective consideration was formed, which would cause deviations from the standard rules.

Ajzen (1991) employed the theory of planned behavior (TPB) to predict whistle-blowing intention. In the theory, there is a direct determinant of individual's behavior, namely the intention to perform such behavior. Meanwhile, Ajzen (1991) stated that one's intention can be predicted by three factors: attitude, owned subjective norms and perceived behavior control. Dalton (2010) used Schultz et al's model (1993) by entering TPB and found that TPB increased the explanatory power of the model where R2 value was increased from 43,7% to 55,6%.

This study will enrich the literature and theoretically provides additional evidences about the existence and description of the different ethical climate dimensions which are related to whistle-blowing performed by internal auditors. Several researchers argued that the internal audit reporting is the auditor's responsibility, so the act of reporting is not considered as whistle-blowing (Jones et al, 2003). But some research suggested that due to its professional novelty, internal auditors are potentially able to perform whistle-blowing. Arnold and Ponemon (1991) suggested that the reporting of illegal, organizational activities done by internal auditors to higher management can be considered as whistle-blowing. Micelli, Near and Schwenk (1991) stated that internal auditors are likely to perform whistle-blowing when they think it is part of their responsibilities. The researchers want to know whether professional commitment, attitude, subjective norms and perceived behavior control may influence whistle-blowing.

2. THEORIES AND HYPOTHESES DEVELOPMENT

2.1. Whistle-Blowing

Whistle-blowing is a complex phenomenon (Miceli, 2004, Near and Miceli, 1985; Rocha and Kleiner, 2005), as employees face difficult choices between their loyalty towards their organization and the social duty to do the right things and the personal consequences of performing whistle-blowing. Whistle-blowing is employees' disclosure of information which are deemed to contain the violations upon laws, rules, practical or professional guidance, or related procedure misapplications, corruptions, authority abuses, or harming the public and safety in the workplace (Vinten, 2000). One can also be whistle-blower in order to receive attention, fame, promotion, and financial reward, although the organization may see whistle-blowing as a mechanism of exposing and controlling the organization's faults (Tsui and Ferdinand, 1996).

According to Rocha and Kleiner (2005), whistle-blowing refers to an accusation made by someone inside an organization, so it cannot be confused with the accusation from external party. Near and Miceli (1985) described whistle-blowing as a disclosure made by a member of an organization towards certain illegal, immoral activities under their superiors to any individuals or organization which can perform corrective actions.

Whistle-blowing emerges when there is a conflict between employee's loyalty and the protection for public interests (Varelius, 2008). Elias (2008) added that whistle-blowing can

occur internally or externally. Internal whistle-blowing occurs when an employee discovers his colleagues' frauds and then reports it to his superior, while external whistle-blowing occurs when an employee discovers his organization's frauds and then report it to the public since the frauds may harm them.

Lewis (2005) argued that whistle-blowing can be viewed as a part of a strategy to maintain and improve quality. From employer's perspective, any employee who firstly reports to his manager concerning the fraud he discovers may allow the organization to deal with the problem, preventing it to become complex (Lewis, 2005). Mesmer-Magnus and Viswesvaran (2005) conducted meta-analysis on 26 studies related to whistle-blowing and concluded that whistle-blower must have good performance, are highly dedicated, working as supervisor, and have moral reasoning higher than other fraud, inactive supervisors.

O'leary and Cotter (2000) found that 56% Ireland students and 28% Australian ones wanted to cheat during the test, and less than 50% students from both countries wanted to perform whistle-blowing towards the cheating. Miceli et al (1999) found that in 1980, only 26% federal employees believed that they would disclose any frauds they would see, but this was increased up to 48% in 1992.

2.2. Theory of Planned Behavior

Theory of Planned Behavior is the extension of theory of reasoned action, and as a theory which is rooted in attitude, it focuses on belief, attitude and behavior in the attempt of explaining behavior. According to this theory, the direct determinant of individual's behavior is the intention to perform the behavior. The doer's intention is the fastest determinant of actual behavior. The stronger the intention to involve in certain action is, the higher one's chance to involve in such action. Ajzen (1991) stated that the intention is shaped by three factors: attitude towards the behavior, owned subjective norms and perceived behavior control. One's attitude can be seen from his belief and its relation towards the evaluation of that belief. Subjective norms are formed through the relationship between the subject's perception towards other people's expectation which he considers important and how he wishes to meet the expectation. (Zahra, 2017)

2.3. Attitude

Theory of planned behaviour estimates that good individuals will evaluate certain behavior and has higher chance to be involved in it. Attitude towards behavior is one's positive or negative feeling when he has to perform certain actions (Andriyansah et al., 2017). Attitude itself has a positive relationship with behavior intention. Ajzen (1991) viewed attitude as one's degree to evaluate and assess something whether it is favorable or unfavorable. Dalton (2010) stated that positive attitude leads to the act of stopping illegal activities, protecting the citizens and improve ethical climate, while negative attitude leads to threat of vengeance.

Park and Blenkinsop (2009) found that police officers' attitude have significant impacts towards the intention to perform whistle-blowing both internally or eksternally. Dalton (2010) found that attitude has positive impacts towards one's intention to perform whistle-blowing. Therefore, the following hypothesis is formulated:

H1. Attitude influences whistle-blowing intention.

2.4. Subjective Norms

Theory planned behaviour posits that when a decision maker thinks that other people support and approve certain behavior, the decision maker will likely involved in such behavior. The decision maker's perception towards the social influence to involve or not to involve in

certain behavior is called subjective norms. Near and Miceli (1985) suggest that the whistleblower tend to receive support from his family and colleagues. In other words, family members, colleagues, and friend will influence the decision maker.

Randall and Gibson (1991) found that social influences affect the health professionals' intention to report their colleagues. Park and Blenkinsop (2009) found that the social force has influences toward polices and soldiers' intention to perform whistle-blowing. Subjective norms positively and significantly influence external whistle-blowing, but not internal one. Meanwhile, Dalton (2010) found that the subjective norms positively influence whistle-blowing intention. Therefore the following hypothesis is formulated:

H2. Subjective norms influence whistle-blowing intention.

2.5. Perceived Behavior Control

Perceived behavior control is individual's perception towards the degree of difficulty in doing certain actions (Ajzen, 1991). On the one hand, some individuals will find it difficult to disclose a problem. On the other hand, some will find it easy to disclose a problem, leading them to perform whistle-blowing.

Park and Blenkinsopp (2009) found that perceived behavior control influences whistle-blowing intention. Dalton (2010) found the positive effect of perceived behavior control towards one's intention to perform whistle-blowing. Therefore, the following hypothesis is formulated:

H3. Perceived behavior control influences whistle-blowing intention.

2.6. Professional Commitment

A professional who is committed to believe and accept all of profession targets will do his best. Auditor is a trusted profession and able to guarantee the sustainability of his client and organization in the future. Therefore, in order to receive trust, the auditor's skills must be improved by expanding new competitions and prioritizing the awareness and demands of the public. His aim is to bring professional and high quality service so he can attract many newcomers to the profession.

Mastracehio (2005) evaluated the relationship between individuals' professional commitment and their professions. Such commitment includes trust, acceptance, targets and appraisal upon the profession. The result shows that there is inclination to give one's best effort for the sake of his profession and to secure his place in his profession.

In the workplace, one's commitment towards his profession and organization often becomes important issue. Performing jobs based on personal behavior, attitude, and orientation towards the profession will cultivate one's loyalty to his profession. Professional commitment is one of internal factors which may influence somebody in performing his jobs, affecting his enthusiasm and job satisfaction.

Professional commitment is considered an important factor which determines the quality of job performance. Siegel et. al (1997) described professional commitment as a professional's aid, where higher commitment must be reflected towards the strong sensitivity from any professional ethics issues. It is revealed that there is a positive relationship between ethical behavior and professional commitment. Elias (2008) shows that the accounting students are very committed when finding frauds; they are better whistleblowers than the students from other departments.

However, Shaub et al (1996) and Yetmar and Eastman (2000) did not find any significant relationship between professional commitment and ethical behavior. Lee et al (2000) emphasizes the importance of having professional commitment since one's career is part of

his life and has important implications in every organizational level. Based on the explanation above, the following hypothesis is formulated:

H4. Professional commitment influences whistle-blowing intention.

2.7. Research Model

The logical framework of this study is shown in Figure 1.

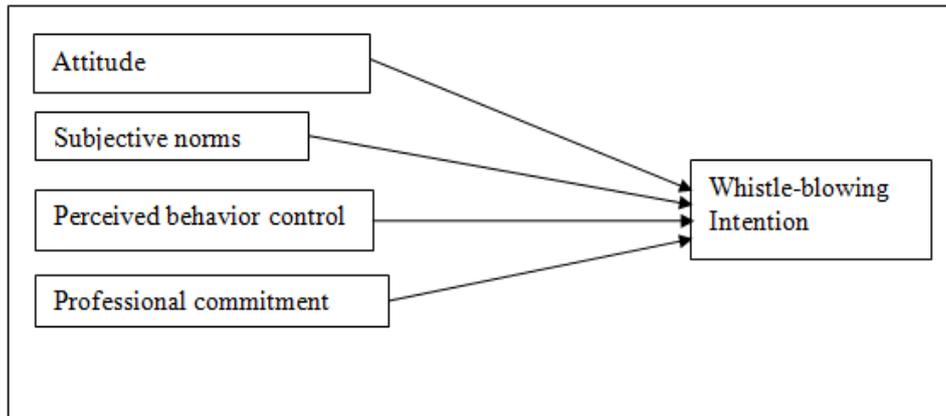


Figure 1 Logical framework of study

3. RESEARCH METHOD

3.1. Research Design

The study employed the survey method by distributing questionnaires to potential respondents in order to acquire valid data. The questionnaires were administered to the inspectorate employees because they are the internal editors in government agency. Therefore, the sample of study is the inspectorate employees of the government agencies and departments in North Sumatra province.

3.2. Data Type

The data used in the study is primary data which was collected by surveying the inspectorate employees who have been working in North Sumatra Province. The questionnaires were administered on 7 April 2015 and returned at least on 21 April 2015.

3.3. Variable and Operational Definitions

The following are the variables which were used in the study:

- Whistle-blowing intention. Whistle-blowing intention is an action which might be performed by any individual to report perceived wrong-doings (Near and Miceli, 1985). The variable was measured using the model by Schultz et al (1993) with 5 point likert scale. The respondents were asked to assess organizational activities, whether they would report any cases to the higher management.
- Professional commitment. Professional commitment is the employee's aid in their profession, where higher professional commitment must be reflected towards the strong sensitivity upon professional ethics matters (Siegel, P., Agrawal, S., and Rigsby, J. 1997 et. al, 1981). The variable was measured using the model by Dwyer et al (2000) that consists of 5 question items related to measuring affective commitment and is the derivation of the study by Aranya et al (1981).

- Attitude. Attitude is a disposition for responding favorably atau unfavorably towards things, people, institutions, or events (Ajzen, 2005). The variable was measured by using Dalton’s model (2010). The respondents were asked to assess organizational activities in answering 12 question items in 5 point likert scale.
- Subjective norms. Subjective norms is individual’s perception towards the social pressures to exhibit or hide behaviors. The variable was measured using Dalton’s model (2010). The respondents were asked to assess in answering 9 question items in 5 point likert scale.
- Perceived behavior control. Perceived behavior control is a perception towards the degree of difficulty in performing certain actions (Ajzen, 1991). The variable was measured using Dalton’s model (2010). The respondents were asked to assess in answering 9 question items in 5 point likert scale.

4. DATA TEST AND ANALYSIS

4.1. Descriptive Statistics

Based on the test result, table 1 shows descriptive statistics.

Table 1 Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PRCOM	34	6.00	22.00	16.1471	3.26721
ATTD	34	28.00	51.00	38.8529	4.92447
SBNOR	34	17.00	37.00	30.4706	4.64651
PBC	34	11.00	43.00	29.5882	6.05589
WHIS	34	29.00	75.00	57.7647	9.08565
Valid N (listwise)	34				

Based on table 4.1, we can be seen that the conditions of professional commitment, attitude, subjective norms, PBC on the inspectorate employees’ intention to perform whistleblowing in North Sumatra province are as follows:

- Professional commitment, with lowest score of 6,00, highest score of 22,00, mean score of 16,14 and standard deviation of 3,26. Those scores show that the inspectorate employees have good professional commitment. It show that a worker who has commitment believes and accept his professional objectives, and will do his best to provide professional and quality services. By having high professional commitment, trust, acceptance, objectives and appraisal towards the profession are also high. Higher professional commitment is also reflected on the professional ethics.
- Attitude, with lowest score of 28,00, highest score of 51,00, mean score of 38,85 and standar deviation score of 4,92. This information shows that most of the inspectorate employees have high attitude. Their attitudes allow them to evaluate and judge various matters which are favorable or unfavorable for the organization. High attitudes encourage them to stop illegal activities, protect the public and improve ethical climate.
- Subjective norms, with lowest score of 17,00, highest score of 37,00, mean score of 30,47 and standar deviation score of 4,64. Such condition shows that most of the inspectorate employees have high subjective norms. The decision makers’ behaviors are subject to familial and social influences.
- Perceived behavior control, with lowest score of 11,00, highest score of 43,00, mean score of 29,58 and standar deviation score of 6,05. Such condition shows that most of the inspectorate

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employees have high perceived behavior control. It means that they have a degree of difficulty in performing certain actions.

- Whistle-blowing, with lowest score of 29,00, highest score of 75,00, mean score of 57,76 and standar deviation score of 9,08. Such condition shows that most of the inspectorate employees have greater intention to perform whistle-blowing. However, the high standar deviation score shows the gap among the employees in disclosing information or perceived frauds.

4.2. Goodness of Fit Test

Table 2 Goodness of Fit Test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2675.727	4	668.932	400.883	.000 ^a
	Residual	48.391	29	1.669		
	Total	2724.118	33			

a. Predictors: (Constant), PBC, ATTD, SBNOR, PRCOM

b. Dependent Variable: WHIS

Goodness of fit model (F) was performed to measure the effectiveness of the model. The result shows that the significance level of F is 0,000 ($p < 0,05$) and f_{-test} value is 400,883 while f_{-table} value is 2,65 ($f_{-test} > f_{-table}$) so it can be concluded that the regression model is fit for predicting whistle-blowing.

4.3. Coefficient of Determination (R-Squared) Test

This test was conducted to measure to what extent the independent variables are able to explain the dependent variables. Table 3 shows that adjusted R-squared value is 0.98. It means that approximately 98% whistle-blowing variations can be explained by the variations of professional commitment, attitude, subjective norms and perceived behavior control while the remaining 2% is explained by other factors beyond the scope of this study.

Table 3 R-Squared Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.991 ^a	.982	.980	1.29176

a. Predictors: (Constant), PBC, ATTD, SBNOR, PRCOM

b. Dependent Variable: WHIS

4.4. Hypothesis Testing

The method which was considered to use in data analysis and hypothesis testing was multiple regression analysis. Using SPSS Version 17 software, the estimated result on the regression model produced coefficient values and parameters of each variable as follows:

Table 4 Regression Estimation

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.072	1.925		2.635	.013
	PRCOM	.092	.125	.033	.735	.468
	ATTD	.184	.069	.100	2.682	.012
	SBNOR	1.095	.079	.560	13.938	.000
	PBC	.845	.055	.563	15.255	.000

a. Dependent Variable: WHIS

From the estimated result of regression, regression model equation was formulated:

$$WHIS = 5,072 + 0,092*PRCOM + 0,184*ATTD + 1,095*SBNOR + 0,845*PBC + \epsilon_{it}$$

The equation shows that:

- The regression coefficient of professional commitment is positive (0,092), meaning that every increment in employees’ professional commitment by 1% will increase the intention to perform whistle-blowing by 0,092%, with other variables remain same (Ceteris Paribus). Professional commitment is important for each employee to cultivate loyalty towards their profession in order to improve job performance. It corresponds to Siegel, P., Agrawal, S., and Rigsby, J. 1997 et. al (1981) which posits that higher professional commitment must be reflected towards the strong sensitivity from any professional ethics issues. Based on the t-test which compared t-test (0,735) and t-table (2,042) (t-test<t-table) and sig = 0,468, it could be concluded that professional commitment does not influence whistle-blowing significantly. Therefore, H0 is accepted while H4 is rejected. The result supports Yetman and Eastman (2000) and Setyadi (2010) that do not find any significant relations between professional commitment and ethical behavior.
- The regression coefficient of attitude is positive (0,184), meaning that every increment in employees’ attitude by 1 % will increase the intention to commit whistle-blowing by 0,184%, with other variables remain same (Ceteris Paribus). Good attitudes will increase the degree to evaluate and judge something and the inclination to stop illegal activities by performing whistle-blowing. Based on the t-test which compared t-test (2,682) and t-table (2,042) (t-test>t-table) and sig = 0,012 it could be concluded that attitude positively and significantly influence whistle-blowing. Therefore, H0 is rejected while H1 is accepted. It corresponds to Ajzen’s theory (1991) which assumes that the faith towards the consequences of attitude contributes to the cultivation of good attitude. It corresponds to the previous studies by Park and Blenkinsopp (2009) and Dalton (2010).
- The regression coefficient of subjective norms is positive (1,095), meaning that every increment in employees’ subjective norms by 1% will increase the intention to perform whistle-blowing by 1,095%, with other variables remain same (Ceteris Paribus). The employees’ decision making are subject to family and society. The social influence will shape the inspectorate employees’ intention to report their colleagues or any perceived frauds. Based on the t-test which compared t-test (13,938) and t-table (2,042) (t-test>t-table) and sig = 0,000 it could be concluded that subjective norms positively and significantly influence whistle-blowing. Therefore, H0 is rejected and H2 is accepted. It corresponds to Ajzen’s theory (1991) which assumes that the decision makers need other people to suggest certain behaviors in that they might be involved in them. It supports the result of the study done by Dalton (2010).
- The regression coefficient of perceived behavior control is positive (0,845), meaning that every increment in employees’ perceived behavior control by 1% will increase the intention to

commit whistle-blowing by 0,845%, with other variables remain same (Ceteris Paribus). Based on the t-test which compared t-test (15,255) and t-table (2,042) ($t\text{-test} > t\text{-table}$) and $\text{sig} = 0,000$ it could be concluded that perceived behavior control positively and significantly influence whistle-blowing. Therefore, H0 is rejected and H3 is accepted. It corresponds to Ajzen's theory (1991) which assumes that certain behaviors (whistle-blowing) are strongly influenced by the employees' perception towards the degree of difficulty to perform them. It supports the result of the study done by Dalton (2010).

5. CONCLUSIONS

First of all, the results of the descriptive statistics analysis indicate that professional commitment, attitude, subjective norms and perceived behavior control have been established among the inspectorate employees although there is still a gap among them in disclosing any perceived information or fraud. Secondly, empirically, the study does not provide any evidence that professional commitment influences whistle-blowing. In other words, professional commitment does not cultivate loyalty towards its profession for improving job performance and professional ethics. Thirdly, attitude, objective norms and perceived behavior control empirically influence whistle-blowing. They have an important role in improving whistle-blowing. The results support the ones by Park and Blenkinsopp (2009) and Dalton (2010).

The study is expected to give contributions to all inspectorate employees in the government departments and agencies both in the provincial or regency levels. Secondly, the study is expected to contribute in the expansion of literature and studies related to ethical behaviors especially the disclosure of information and frauds found by the inspectorate employees in Indonesia. Thirdly, the study is expected to provide directions for future studies, especially the ones whose objective is to continue testing the role and the influence of the professional commitment variable towards whistle-blowing behavior.

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