

Analysis Of Employee Perception About Whistleblowing System Toward Intention To Conduct Whistleblowing

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Abstract

The Whistleblowing system used to reduce the phenomenon of corruption in public institutions expected to increase public trust. Nevertheless, until this time there has not been widely seen how the role of reporting and protection systems for whistleblowers can encourage the emergence of whistleblowers in the government sector. This is quantitative research with object consist of individual factors that can influence intention to conduct whistleblowing by applying the Theory of Planned Behavior, namely behavioral attitudes, subjective norms and perceived behavioral on the employees of the Purbalingga Tax Office and employees of Purwokerto Tax Office. This study focus on all employees who work and has the same opportunity to witness and report every fraud and violation. This research was conducted at the Purbalingga Tax Office and Purwokerto Tax Office. Using variable that explain in Theory of Planned Behavior, the result of this study can be conclude that: (1) there is positive effect of behavioral attitude toward the intention of employee to conduct whistleblowing, (2) there is positive effect of subjective norm toward the intention of employee to conduct whistleblowing information, and (3) there is positive effect of perceived behavioral control toward the intention of employee to conduct whistleblowing.

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1. Introduction

Recently, many cases of fraud has been revealed in both private and government sectors. Hall (2011) explains fraud is a misstatement of material facts made by one party to another to deceive and cause the other party relied on that fact to suffer a loss. The most sensitive case of fraud and become the public concern in Indonesia is corruption. In corruption, the usual actions include manipulation, document removal, and mark-ups. Indonesia's Corruption Perceptions Index score on 2017 is 37 point, which indicates the eradication of corruption in this country is still slow (Transparency International, 2016). Indonesian Corruption Watch (ICW) released corruption cases in 2016 that was found as many as 482 cases with 1,101 suspects and the state suffered loss about Rp 1.45 billion (Siena, 2017). Meanwhile on governmental sector, fraud highlighted occurs to former President of Republic of Indonesia Susilo Bambang Yudhoyono is the taxation sector (Tempo, 2012). Many tax officers are caught in corruption cases that cause losses of billions of rupiah. Cases of corruption committed by tax employees often happen like the case of Gayus Tambunan that occurred in 2009, the case of Bahasyim Assifie that occurred in 2010 (Lumbanrau, 2016), Dhana Widyatmika case that occurred in 2012 (Kompasiana, 2013), and another that make the tax employees have bad image in the eyes of the society. This makes the public trust to tax employees reduce drastically.

According to Arens, Elder, & Beasley (2012), there are three elements to prevent fraud. One of them is by applying honest culture and high ethics. One of effective way to prevent fraud is to implement anti-fraud programs and controls based on the core values of the organization. The Whistleblowing system expected to increase public trust in transparency, accountability, and professionalism of government performance. According to Near & Miceli (1985), whistleblowing reported by members of the organization regarding illegal, immoral, and unlawful acts under the control of employees to individuals or organizations that may be affected by that action. Brief & Motowidlo (1986), mentioned that whistleblowing is one of thirteen forms of prosocial organizational behavior in organization. Same opinion showed by Dozier & Miceli (1985) that said whistleblowing action can be viewed as prosocial behavior because in general, the behavior will benefit other people or organizations besides also beneficial for the whistleblower itself.

The whistleblowing system according to (PMK Number 103/PMK.09/2010) is an application provided by the Ministry of Finance for employees who have information and wish to report an act that indicates violations into regulation. According to the Directors of Tax regulation number (Perdirjen Number PER-22/PJ/2011), Whistleblowing system in the Directorate General of Tax is a system to prevent violation and handling the reporting of violations within the Directorate General of Taxation. The types of complaints include inadequate service, limited office facilities, code of ethics and discipline of civil servants, as well as tax crime. Whistleblowing system is very effective to detect fraud (Rustiarini & Sunarsih, 2017). Currently, almost every government agencies have complaint handling whistleblowing system to reduce the phenomenon of corruption in public institutions. Effective, transparent, and responsible whistleblowing systems will



encourage and increase employee's participation to report alleged fraud that they know. Nevertheless, until this time there has not been widely seen how the role of reporting and protection systems for whistleblowers can encourage the emergence of whistleblowers in the government sector (Rustiarini & Sunarsih, 2017).

According to Semendawai et al. (2011) work culture in the governmental sectors is very different from the private companies. Colleagues and bureaucracy have become the main reference in workplace. When errors, violations or manipulations occur within the bureaucracy, its rarely exposed into mass media. In 2018, Indonesian government establish President Regulation Number 43 of 2018 regarding the provision of incentives for whistleblowers. Under this new regulation, reporters of corruption that cause state losses can get a prize of 0.2 percent of state money that can be returned to the state with a value of no more than 200 million Rupiah (Marbun, 2018).

Positive indication of the whistleblowing system in Indonesia showed when former Criminal Investigation Chief of the Indonesian National Police Susno Duaji disclosed the existence of a law practice mafia that dragged Gayus Tambunan to the public. (Semendawai et al., 2011). Then Head of Bogor Tax Office arrested because suspected of receiving a bribe from one of the taxpayer in 2012 (Detik News, 2012), in 2013 revealed as many as 55 cases of violations within the Directorate General of Taxes through the whistleblowing system (Iqbal, 2013). Other examples of whistleblowing cases occurred in Indonesia were Agus Condro in the case of selection of Senior Deputy of Bank Indonesia and John Wowuruntu in the case of the administration systems of legal entity (Semendawai et al., 2011).

Theory of Planned Behavior (TPB) by Ajzen used in this study to find out individual factors that can affect someone's intention to be whistleblowers. This theory explains that individual behavior arises because of the underlying intentions, formed by three main factors consist of behavioral attitudes, subjective norms, and perceived behavioral controls (Ajzen, 1991).

Previous research on Whistleblowing System have been done several times, the samples were obtained from various sectors such as banking executives (Ponnu, Naidu, & Zamri, 2008), professional accountants working for a company (Hays, 2013), internal and external auditors (Arnold & Ponemon, 1991), and other sectors that researched by Park & Blenkinsopp (2009;) Rustiarini & Sunarsih (2017); Winardi (2013); Zakaria, Razak, & Noo (2016). Among scientific publications, there's rarely done on government employees of taxation. The research conducted by Sumantri (2014) stated that there is already a high awareness of the employees of the Directorate General of Taxes regarding the existing regulations and the importance of applied whistleblowing system to the organization. The research also stated that the belief in the protection of reporters and families is still low. The study had not yet explained the individual factors that influence employees' intentions to perform whistleblowing in Theory of Planned Behavior. Rustiarini & Sunarsih (2017) suggested that behavioral attitudes and subjective norms not significantly influence whistleblowing



intentions, but perceived behavioral controls significantly affect whistleblowing intentions. The study also mentioned that these three factors need to be re-examined in different environments, especially in Indonesia which has a society with collective culture, social life becomes more dominant in everyday life compared to personal life. Whistleblower systems will become more difficult to apply in Indonesia to such cultural conditions.

2. Literature Review

The Effect of Behavioral Attitudes on the Intention to Conduct Whistleblowing

TPB developed by Ajzen (1991), explains that a person's behavior will be formed because of the intention to do so. Behavioral attitudes are determined by beliefs about the consequences of the behavior or briefly called behavioral beliefs. Attitudes are individuals about that person judgment of certain behaviors (Ponnu et al., 2008). Hays (2013), revealed that attitudes can be defined as likes or dislikes for a person to behave. In his research, attitudes are the measure of how strong the intention of someone to report violations that they found. TPB predicts that the more positive the personal attitudes, the more likely the behavior to conduct whistleblowing will occur. According to Zakaria et al. (2016), attitudes are function of how someone evaluates someone beliefs about a particular behavior and the evaluation of which beliefs are most important. In this research, Zakaria et al. (2016), showed that behavioral attitudes have a significant relationship with whistleblowing intentions at the police department in Malaysia. Rustiarini & Sunarsih (2017), stated that when an individual feels that the behavior will produce positive results will make a positive attitudes. They mention that attitudes have the greatest influence in the intention to conduct whistleblowing. Behavioral attitudes are not the behavior but tendency to behave, where attitudes will raise a person intention to do or not to do something. In the end, the person only can choose whether to behave or not.

H₁: Behavioral attitudes have positive effect on the intention to conduct whistleblowing

The Effect of Subjective Norms on the Intention to Conduct Whistleblowing

The second factor affecting whistleblowing intentions according to TPB, is subjective norms. According to Ajzen (1991), Subjective Norms is the perception of individuals about how the environment or person who has influence on their life accepts or does not accept certain behavior done by them. So, someone will show the acceptable behavior to the people or the environment around the individuals. An individual will avoid showing certain behavior if the environment around person does not support that behavior. Hays (2013), provide empirical evidence indicating that the construction of subjective norms can influence whistleblowing intentions. He stated that subjective norms are pressures from an individuals' perception of the importance of the significant others' approval (family, friends, co-workers, superiors, or other stakeholders), to conduct certain behavior. Zakaria et al. (2016) research show that subjective norms are psychological pressure of individuals perceived to adapt to social norms. In other words, individual will think about the possibility that important person or reference group approves or does not approve to performing a particular behavior,



the same statement was said by (Ponnu et al., 2008). A study conducted by Zakaria et al. (2016) explain that reference groups have stronger influence than individual attitudes in influencing intentions to conduct whistleblowing. Subjective norms associate with a number of normative beliefs vary with one motivation to meet the expectations of important people, such as family members, co-workers, immediate supervisors, friends and neighbors (Park & Blenkinsopp, 2009). According to Rustiarini & Sunarsih (2017) intention can be influenced by positive or negative feelings from others around individuals who are people who may be important to them.

H₂: Subjective Norms have positive effect on the intention to conduct whistleblowing

The Effect of Perceived Behavioral Control on the Intention to Conduct Whistleblowing

Perceived behavioral controls are the individuals' perception of the ease or difficulty of realizing particular behavior (Ajzen, 2005). Behavior or intention depends on how many resources and opportunities available to an individual, so that they can attain certain behaviors. Ajzen (2005) states that the perceived behavioral control is determined by individual beliefs about the availability of resources in the form of equipment, compatibility, competence, and opportunity (control belief strength) that support or inhibit predictable behavior and magnitude of the resources (power of control factor) in realizing the behavior. The stronger the belief in the availability of resources and opportunities that individuals have with regard to specific behaviors and the greater the role of these resources, the stronger the perception of individual control over the behavior. According to Mesmer-Magnus & Viswesvaran (2005), one of the confidence control factors of whistleblowing is an organizational constraint that can block or ignore a reporting. This can affect the confidence of each individual. A person who will report a violation must have a high level of trust. Otherwise, the intention for whistleblowing may not appear. Another negative beliefs are that there will be retaliation from the reported party. This belief is one of the most important control facto is that discourages employees from reporting offensive activities. Ponnu et al. (2008) found that perceive behavioral controls has significant relationship with the intentions of banking employees to conduct whistleblowing. This is in line with the results of studies of Hays (2013) and Rustiarini & Sunarsih (2017), which suggested that perceptions of control over behaviors play an important role in the intent to conduct whistleblowing. Individuals who have high perception of control will continue to be pushed and strive to succeed because they are confident with the resources and opportunities that exist, and the difficulties they faces can be overcome (Ramdhani, 2011).

H₃: Perceived behavioral control has positive effect on the intention to conduct whistleblowing

3. Research Methods

The method used in this research is classified as quantitative research. The object of this research is behavioral attitudes, subjective norms, perceived behavioral controls toward intention to conduct employees whistleblowing. This research is



conducted in Purbalingga Tax Office and Purwokerto Tax Office. This study focus on all employees who work for Purbalingga Tax and Purwokerto Tax Office because every employee has the same opportunity to witness and report every fraud and violation they discover. The type of data used in this study are primary data and secondary data. This research use questionnaire to obtain primary data from tax office employees from various organizational unit division of Purbalingga Tax Office and Purwokerto Tax Office directly. The questionnaire consists of two parts. The first section contains some general questions about the identity of the respondents. The second part contains a number of statements relating to behavioral attitudes, subjective norms, perceived behavioral controls and employee intention to conduct whistleblowing. Then, another data relevant to the research obtained by literature study techniques through data from whistleblowing system, literature books, internet and scientific journals.

The population of this study is all employees working for Purbalingga Tax Office amount 104 employees and the Purwokerto Tax Office amount 114 employees. The 70 sets questionnaires distribute for each Tax Offices. This is intended to minimize the return of the questionnaire anticipate undesire amount questionnaires return. Meanwhile sampling technique in this study use purposive sampling technique. Criteria of sample respondents is employees that have working period of at least 1 year. The assumption is that employees with that much working period have had knowledge and understanding about the works, ethics codes and operational of the organization. The selected samples come from employees from various organizational units.

Table 1. Total Employees Of Purbalingga Tax Office Based On Organizational Unit

No.	Organizational Unit	Number of Employees
1.	Data and Information Processing Section	9
2.	Service Section	16
3.	Collection Section	4
4.	Supervision and Consultation Section I	8
5.	Supervision and Consultation Section II	13
6.	Supervision and Consultation Section III	12
7.	General Subdivision and Internal Compliance	10
8.	Inspection Section	5
9.	Extensification and Extension Section	10
10.	Functional Section	5
11.	KP2KP	9
	Total	101

Source: Primary data

Table 2. Total Employees Of Purbalingga Tax Office Based On Organizational Unit

No.	Organizational Unit	Number of Employees
1.	Data and Information Processing Section	7
2.	Service Section	17
3.	Collection Section	6
4.	Supervision and Consultation Section I	11
5.	Supervision and Consultation Section II	11



6.	Supervision and Consultation Section III	11
7.	Supervision and Consultation Section IV	11
8.	General Subdivision and Internal Compliance	9
9.	Inspection Section	6
10.	Extensification and Extension Section	11
11.	Functional Section	14
	Total	114

Source: Primary data

Determination of the sample size is calculated using Slovin formula. It is obtained a minimum sample of 50.24 that will be rounded to 50 for the respondents of the Purbalingga Tax Office. The respondents of the Purwokerto Tax Office obtain a minimum sample of 53.27 that will be rounded to 53 respondents. Respondents in this study are employees with criteria that had more than one year working period from various organizational units.

4. Results

Overview of Respondents

The questionnaire returned are as many as 50 questionnaires from Purbalingga Tax Office and 53 questionnaires from Purwokerto Tax Office. Questionnaires that were not returned are caused by employees who have busy working time, so they did not have time to fill out the questionnaires distributed.

Based on the returned questionnaire there's information about the general description of the respondents. It is known that the Purbalingga Tax Office has male respondent as many as 30 people or 60%, while female respondents are as many as 20 people or 40%. For respondents of the Purwokerto Tax Office, it has male respondents of 33 people with or 62%, while female respondents of 20 people or 38%. So, it can be concluded that respondents from both Tax Offices are dominated male gender with 63 people. Meanwhile most respondents from Purbalingga Tax Office have age between 31-40 years, and it is amounting to 16 people or 32%. Meanwhile, Purwokerto Tax Office is also dominated by respondents with age between 31-40 years amounting to 21 or 39%. The majority of respondents in Purbalingga Tax Office have been working for more than 10 years, and it is amounting to 30 people or 60%. Purwokerto Tax Office is dominated by respondents who have been working for more than 10 years, and it is amounting to 31 or 59%.

Data Analysis

Validity Test

With a degree of freedom (df) = (30-2) and a significance level of 95%, t_{table} was 0.374. Based on the validity test to behavioral attitudes, subjective norms, perceived behavioral control and intentions to conduct whistleblowing, it can be summarized as shown in Table 3 to Table 6. The following is a summary table of the validity testing:



Table 3. Validity Test Result of Behavioral Attitudes (X1)

Item	$r_{\text{statistic}}$	r_{table}	Remark
1	0.677	0.374	Valid
2	0.635	0.374	Valid
3	0.642	0.374	Valid
4	0.643	0.374	Valid
5	0.745	0.374	Valid
6	0.654	0.374	Valid
7	0.757	0.374	Valid
8	0.736	0.374	Valid
9	0.668	0.374	Valid
10	0.665	0.374	Valid

Source: processed from primary data

Table 4. Validity Test Result of Subjective Norms (X2)

Item	$r_{\text{statistic}}$	r_{table}	Remark
1	0.679	0.374	Valid
2	0.758	0.374	Valid
3	0.762	0.374	Valid
4	0.750	0.374	Valid
5	0.723	0.374	Valid
6	0.827	0.374	Valid
7	0.798	0.374	Valid
8	0.740	0.374	Valid
9	0.724	0.374	Valid
10	0.662	0.374	Valid

Source: processed from primary data

Table 5. Validity Test Result of Perceived Behavioral control (X3)

Item	$r_{\text{statistic}}$	r_{table}	Remark
1	0.691	0.374	Valid
2	0.802	0.374	Valid
3	0.692	0.374	Valid
4	0.712	0.374	Valid
5	0.636	0.374	Valid
6	0.715	0.374	Valid
7	0.697	0.374	Valid
8	0.609	0.374	Valid
9	0.618	0.374	Valid
10	0.679	0.374	Valid

Source: processed from primary data

Table 6. Validity Test Result of Intention to Conduct Whistleblowing (Y)

Items	$r_{\text{statistic}}$	r_{table}	Remark
1	0.949	0.374	Valid
2	0.902	0.374	Valid
3	0.892	0.374	Valid
4	0.916	0.374	Valid
5	0.774	0.374	Valid
6	0.860	0.374	Valid



Items	$r_{\text{statistic}}$	r_{table}	Remark
7	0.901	0.374	Valid
8	0.936	0.374	Valid
9	0.440	0.374	Valid
10	0.823	0.374	Valid

Source: processed from primary data

Based on Table 3 until table 6, it can be seen that each $r_{\text{statistic}}$ value of each item in all variables is greater than value of r_{table} . Therefore, all items of intention to conduct whistleblowing variable within study are valid and these items can be used as data collection instrument of this research.

Reliability Test

Reliability test in this study uses the Cronbach's Alpha formula. Research instrument can be declared reliable if the $r_{\text{statistic}}$ is greater than 0.60. Following are the results of the reliability test using Cronbach's Alpha, which can be summarized in Table 7 below:

Table 7. Result of Questionaries Reliability Test

Variab les	Reliability Coefficient	Cronbach Alpha Min.	Remark
X ₁	0.860	0.60	Reliable
X ₂	0.909	0.60	Reliable
X ₃	0.874	0.60	Reliable
Y	0.959	0.60	Reliable

Source: processed from primary data

Referring to data in Table 7, it can be seen that the reliability coefficient (r_{total}) of behavioral attitudes (X₁), subjective norms (X₂), perceived behavioral control (X₃) and intention to conduct whistleblowing (Y) variables are greater than the cut of value (0.60). Therefore, all of the questions for each research variable within study is reliable, and it can be used as data collection instrument.

Classical Assumptions Tests

Normality Test

Normality test is done by the Kolmogorov-Smirnov test, with the criteria if the asymptotic significant > alpha value ($\alpha = 0.05$) then the data are normally distributed. Referring to the results of the normality test of the regression, the summary of the results can be seen as shown in Table 8 below:

Table 8. Result of Normality Test

No	Variable	Kolmogorov Smirnov Value	Asymp. Sig.	Remark
1	Standardized Residual	0.71	0.200	Normal

Source: processed from primary data

Based on the results of the normality test using Kolmogorov-Smirnov presented in Appendix 8, the asymptotic significant value of 0.200 is greater than 0.05. Therefore, the data of regression model reveal a normal distribution.



Multicollinearity Test

Multicollinearity test aims to find out whether in the regression equation model there is a correlation between independent variables or not. Multicollinearity can be seen by looking at the variance inflation factor (VIF) value and the tolerance value of each independent variable to the dependent variable. If the VIF value is <10 and the tolerance value is > 0.1 , there is no symptom of multicollinearity (Suliyanto, 2011). Referring to the results of the multicollinearity test, the summary of the result can be seen in Table 9 below:

Table 9. Multicollinearity Test Result

No	Variable	VIF	Remark
1	Behavioral Attitudes (X_1)	1.357	No multicollinearity
2	Subjective Norms (X_2)	1.675	No multicollinearity
3	Perceived Behavioral Control (X_3)	1.429	No multicollinearity

Source: processed from primary data

According to the result summary of multicollinearity test, it obtains VIF value of each item each independent variables is less than 10. Hence, it can be stated that there is no multicollinearity in multiple regression model.

Heteroscedasticity Test

Heteroscedasticity test aims to detect the symptoms of heteroscedasticity that will appear if the error (residual) of the observed model does not have a constant variance from an observation to another observation in a regression model. Heteroscedasticity testing is done by Glesjer test. If the probability value $> \alpha$ (0.05) then the model does not contain elements of heteroscedasticity (Suliyanto, 2005). Based on the results of the heteroscedasticity test, can be seen as follows:

Table 10. Heteroscedasticity Test Result

No	Variables	Sig.	Remark
1	Behavioral Attitudes (X_1)	0.688	No Heteroscedasticity
2	Subjective Norms (X_2)	0.507	No Heteroscedasticity
3	Perceived Behavioral Control (X_3)	0.631	No Heteroscedasticity

Source: processed from primary data

Related to the data in Table 10, it is obtained the significant value of each item in behavioral all independent variables is greater than the value of α (0.05). Therefore, it can be stated that there is no heteroscedasticity symptom in multiple regression model studied.

Multiple Regression Analysis

The purpose of using multiple linear regression analysis is to determine the effect of behavioral attitudes, subjective norms and perceived behavior controls toward employee intentions to conduct whistleblowing at the Purbalingga and Purwokerto Tax Offices. The following is Table 11 summary of multiple linear regression test:



Table 11. Result of Summary of Multiple Regression Model

No.	Variable	Regression Coefficient	t _{statistic}	t _{table} (one tailed)
1.	Behavioral Attitudes (X ₁)	0.439	3.899	1.660
2.	Subjective Norms (X ₂)	0.468	4.892	1.660
3.	Perceived Behavioral control (X ₃)	0.440	4.586	1.660
Coefficient of Dummy		= 0.516		
Constant		= -2.511		
R Square		= 0.586		
F _{statistic}		= 34.648		

Source: processed from primary data

Referring to the data in Table 11, then multiple regression equation is as follows:

$$Y = -2.511 + 0.439X_1 + 0.468X_2 + 0.440X_3 + 0.516D + \varepsilon$$

Coefficient of Determination (R²)

From the multiple linear regression equation above, the coefficient of determination (R²) obtained by the independent variables of behavioral attitudes, subjective norms and perceived behavioral control is 0.586 or 58.6%. This means that the employees intention to conduct whistleblowing can be explained by the variables used in this research model, namely behavioral attitudes, subjective norms and perceived behavior controls and the location of Tax Office by 58.6%. The remaining 41.4% can be explained by other variables or factors not examined in this study.

F-test

Based on the test using alpha (α) = 0.05 and degree of freedom (df) = (k-1) and (n-k), it obtains F_{table} of 2.68 (Appendix 11). The acceptance criteria in the F test are as follows:

$$H_0 \text{ is accepted if } = F_{\text{statistic}} \leq F_{\text{table}}$$

$$H_a \text{ is accepted if } = F_{\text{statistic}} > F_{\text{table}}$$

From the results of multiple regression analysis, it can be seen that the value of F_{statistic} of 34.648 is greater than F_{table}. So, it can be explained that behavioral attitudes, subjective norms and perceived behavioral control have significant influence simultaneously on the intention to conduct whistleblowing. It can be stated that multiple regression models in this research is accordance with the research data (goodness of fit).

Hypothesis Testing

T-test is used to determine the effect of independent variables partially on the dependent variable, namely behavioral attitudes, subjective norms and perceived behavior controls toward the intention to conduct whistleblowing partially. Based on the test results using (α) = 0.05 and degree of freedom (df) = (n-k), it is known that the value of t_{table} is 1.660 (Appendix 12). From the results of the summary of multiple regression analysis presented in Table 14 above, it is known that the t_{statistic} of behavioral attitude variable is 3.899, the t_{statistic} of subjective norms variable is 4.892 and the t_{statistic} of perceived of behavioral control is 7.189.



Based on the result summary of multiple regression analysis, it has got $t_{\text{statistic}}$ value of behavioral attitudes on intention to conduct whistleblowing (3.899) is greater than t_{table} value (1.660). It means behavioral attitude have a positive and significant effect on intention to conduct whistleblowing. Therefore, the first hypothesis which states that behavioral attitudes have positive effect on intention to conduct whistleblowing **is accepted**.

Based on the result summary of multiple regression analysis, it is known that the $t_{\text{statistic}}$ value of subjective norms on intention to conduct whistleblowing (4.892) is greater than t_{table} value (1.660). It means subjective norms have a positive and significant effect on intention to conduct whistleblowing. Therefore, the second hypothesis which states that subjective norms have positive effect on intention to conduct whistleblowing **is accepted**.

Furthermore, result summary of multiple regression analysis in Table 11 also shows that $t_{\text{statistic}}$ value of perceived behavioral control on intention to conduct whistleblowing (7.189) is greater than t_{table} value (1.660). Therefore, the third hypothesis which states that perceived behavioral control has positive effect on intention to conduct whistleblowing **is accepted**.

Discussion

The Effect of Behavioral Attitudes on Intention to Conduct Whistleblowing

The results in the study show that behavioral attitudes have a positive and significant effect on the intention to conduct whistleblowing. This result means that the higher the employee's intention to report fraud and violations that they discover using a whistleblowing system. The result support the TPB developed by (Ajzen, 1991) which explains that a person's behavior will be formed due to the intention to do so. Behavioral attitudes are determined by beliefs about the consequences of the behavior or briefly called behavioral beliefs. Hays (2013), revealed that attitudes can be defined as a person's likes or dislikes to behave. In this research shows the more positive personal attitudes towards reporting violations, the more likely the behavior will occur. The employees of the Purbalingga Tax Office and Purwokerto Tax Office have different attitudes in responding to the whistleblowing System. This is because one's attitude in responding to a behavior arises within the individual themselves without being influenced by external factors. But both Tax Offices already have employees who have good attitude toward the existing whistleblowing system and it has proven to have a positive influence to increase the intention to conduct whistleblowing. Empirically, these results are consistent with previous study by Hays (2013), which stated that attitudes towards whistleblowing had a strong influence on the intention of management accountants to report fraudulent activities. Then it is also in line with the research of Zakaria et al. (2016), Wei (2016), Rustiarini & Sunarsih (2017) which proven that behavioral attitudes have a significant relationship with whistleblowing intentions.

The Effect of Subjective Norms on Intention to Conduct Whistleblowing

This study proves that subjective norms have a positive and significant influence on the intention to conduct whistleblowing. The findings of this study support the



TPB developed by Ajzen (1991). Subjective norms shown by the employees of Purbalingga Tax Office and Purwokerto Tax Office have diverse results. This can be caused by the work environment and people around who are different from both Tax Offices. So, they have different levels of perception towards the views of those around them. Both Tax offices already have had good perception of others around them regarding the fraud and violation reporting through whistleblowing system and it proved that it has a positive effect on the intention to conduct whistleblowing. This result is in line with the findings of a study conducted Park & Blenkinsopp (2009) and Rustiarini & Sunarsih (2017) which showed that subjective norms have a strong relationship with the intention of conducting whistleblowing.

The Effect of Perceived Behavioral Control on Intention to Conduct Whistleblowing

This study proves that the perceived behavioral control has a positive and significant influence on the intention to conduct whistleblowing. This means that a better level of control behavior of employee will lead to higher levels of employee intention to conduct whistleblowing. The findings of this study support the TPB developed by (Icek Ajzen, 1991). Perceived behavioral controls are the individuals' perception of the ease or difficulty of realizing a particular behavior (Icek Ajzen, 2005). The results of this study indicate that there's are various levels of perceived behavioral control shown by employees of Purbalingga Tax Office and Purwokerto Tax Office. This can be mean that there is different level of knowledge about how much resources and opportunities are available. But almost employee of both Purbalingga Tax Office and Purwokerto Tax Office have employees who already have good perception about the controls they have to report fraud and violation they discover and has been shown positively influence the intention to conduct whistleblowing. Employees assume they can control the consequences they will receive and the ease in reporting through whistleblowing system in eradicating and reducing fraud. The results of this study are consistent with previous research conducted by Hays (2013), Ponnu et al. (2008), and Rustiarini & Sunarsih (2017) which stated that the perceived behavioral control has an important role in the intention to conduct whistleblowing.

5. Conclusion and Suggestion

Based on the results of the study and discussion, it can be concluded behavioral Attitudes, Subjective norms, and Perceived behavioral controls have a positive effect on the intention to conduct whistleblowing. This research proves the employees who have good attitude toward the existing whistleblowing system and it has proven to have a positive influence to increase the intention to conduct whistleblowing. Then, a good perception of others around them regarding the fraud and violation reporting through whistleblowing system and it proved that it has a positive effect on the intention to conduct whistleblowing. The perceived behavioral control in employees also make them will report fraud and violation if they discover it.



So, In order to increase employee intentions to use the available whistleblowing system to report fraud or violation, the Directorate General of Taxes needs to pay attention to how behavioral attitudes, subjective norms and perceived behavioral control of the employees in responding to whistleblowing system. The ways that can be done are by make evenly and regularly socialization of a whistleblowing system to all employees in all regions so that all tax employees know the importance of the system and by making whistleblowing report can be use easily to make all employees who have the lowest position in the office until the highest position to be able to report violation and fraud they discover and increase the level of perception about the whistleblowing system in order to increase the intention of employees within the Directorate General of Taxation to report every violation and fraud that they witness, and increasing the participation of tax employees to actively contribute as whistle-blowers in the field taxation in order to eradicate and reduce violations and fraud that occur in the Directorate General of Taxation.

There are several limitations of this study results: firstly causal relationship model within study is limited to examine the direct effect of independent variables on dependent variable. Secondly, antecedent of intentions to conduct whistleblowing variable within study is limited to behavioral attitudes, subjective norms and perceived behavioral controls variables. The further research needs to explore other independent variables other than individual aspects such as situational factors, spiritual factors and organizational factors. The next researchers also can further expand the research model by using mediators or moderator variables to analyze the indirect effects between variables in the study. The further research also needs to develop broader objects of research to produce better result to be more general and objective.

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