

Driver factors of whistleblowing intention in undergraduate student perspective

Nadya Yunika Pratiwi¹, Bambang Minarso²

*Department of Accounting, Universitas Dian Nuswantoro,
Indonesia^{1,2}*

Received: 03-06-2021 | Revision: 16-06-2021 | Accepted: 15-07-2021

DOI: 10.22219/jiko.v6i02.16774

Abstract

This research aims to determine the factors that influence the intention of accounting students in Semarang city to as whistleblowers. The data source used is the primary data obtained using a questionnaire given to accounting students in Semarang City 2016 intake with proportionate stratified random sampling and taken is 314 respondents and processed data by multiple linear regression. The results showed that attitudes had no significant effect on intention whistleblowing, while subjective norms and perceived behavioral control significantly affected intention whistleblowing.

Keywords: Attitudes; subjective norms; perceived behavioral control; whistleblowing

¹212201603249@mhs.dinus.ac.id

²bambang.minarso@dsn.dinus.ac.id

Introduction

Recently, the whistleblowing system has been in the spotlight of the world when large companies have committed many frauds, but they have finally been revealed. A whistleblowing system is an act carried out by an individual to leak or reveal a fraud committed by an organization (Algadri, Afifudin and Junaidi, 2019). The Whistleblowing System is considered quite efficient in detecting fraud in small and large environments. This system is effective, efficient, transparent, and responsible and can encourage individuals' participation in reporting fraud.

However, acts of fraud do not only occur in companies or various agencies, but fraud can also occur in several situations and places, such as in the lowest environment, namely the family. The family is the most basic organization informing individual habits in behavior, followed by school or university as the second place after individuals interact with other individuals. At the same time, the top-level is the organization or company where the individual works (Nurharjanti, 2017). From these various situations and places besides organizations or companies, fraud is often found in the second place after individuals interact with other individuals, namely at schools or universities.

Education is one of the means in increasing the capacity of human resources (HR). Education is a force that really impacts physical, mental, ethical development, and all aspects of human life. An interesting phenomenon in universities/colleges currently threatens the world of academic education, namely the discovery of many fraudulent practices and commonly referred to as academic fraud (Santoso dan Adam, 2014).

Academic fraud is unethical behavior intentionally carried out by students, including violations of the rules given in completing exams and assignments in a dishonest way, such as cheating, plagiarism, stealing, and falsifying something related to academics. Meanwhile, according to Rangkuti (2015) the forms of academic fraud committed by students are copying the answers from students who are close together during the exam without the other students or the student realizing it; the number is 16.8%. Bringing and using cheats into the exam room, the number is 14.1%. Planned collusion between two or more students to communicate their answers during the exam is 24.5%.

Rangkuti (2015), also stated that besides academic cheating committed during exams, other forms of cheating were committed while doing assignments, including presenting false data; the number was 2.7%. Allowing his work to be plagiarized by others, the amount is 10.1%. Copying materials for written works from books or other publications without mentioning the source is 10.4%. Changing or manipulating research data by 4%.

Specifically, fraud studies on whistleblowing at accounting students in undergraduate programs are lacking. One of them is research conducted by Handika dan Sudaryanti (2018) which shows that attitude does not affect the intention to whistleblow. Meanwhile, subjective norms and perceptions of behavioral control affect whistleblowing. Meanwhile, research conducted by Indra (2019) which examines student perceptions of student intentions to whistleblowing, is known that attitudes and subjective norms influence intentions to whistleblowing.

To fill in the lack of literature and consider accounting students as prospective practitioners who must have honesty and courage in exposing fraud. This initial research can be one of the additional references regarding ethics that must be emphasized in an undergraduate program.

Research Method

This study uses a population of 2016 undergraduate accounting study program students with the research year 2020, with the criteria of a sample of Accounting undergraduate students who have taken Professional Ethics courses at universities that have been accredited A in Semarang, namely Diponegoro University, Semarang State University, Stikubank University, Dian Nuswantoro University, and Soegijapranata Catholic University.

Determination of the sample using the Slovin formula with an error rate of 5%, so that the resulting research sample is 314. At the same time, proportionate stratified random is used to determine the number of samples at each university. The primary data used in this study were obtained through questionnaires distributed to respondents. This study uses multiple linear analyses with attitude, subjective norms, and Perceived Behavioral Control as independent variables modeled to influence the attitude of Whistleblowing intention.

Empirical Result

Attitude

According to Table 1, it is stated that the attitude of accounting students does not affect whistleblowing intention. The test results show that the attitude of accounting students does not affect the intention to whistleblowing. This can be seen from the level of sig. $0.978 > 0.05$. A good or positive attitude does not guarantee that he will report every cheating, especially academic fraud such as cheating.

The results of this study are in line with research conducted by Handika and Sudaryanti (2018), which argues that attitudes do not affect whistleblowing intentions. In his research, he explained that there was still a lack of knowledge on whistleblowing among students where students were still afraid to report it,

like being shunned by friends. Therefore, students tend to be silent when they see their friends cheating.

Table 1. Results of multiple linear regression

Variable	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(constant)	1.615	1.251	1.290	0.198
Attitude	-0.002	0.059	-0.028	0.978
Subjective Norms	0.265	0.051	5.152	0.000
Perceived Behavioral Control	0.232	0.028	8.391	0.000

Subjective Norms

According to Table 1, subjective norms in accounting students affect whistleblowing intention. The test results show that the subjective norms of accounting students affect whistleblowing intention. This can be seen from the results based on Table 1, which shows the level of sig. $0.000 < 0.05$. This means that the greater the support from the environment around the respondent for whistleblowing actions, the greater the individual's intention to take whistleblowing actions.

The results of this study are in line with research conducted by Park & Blekinsopp (2009), which states that subjective norms affect a person's intention to do whistleblowing. The results of this study are also in line with research conducted by parianti, Suartana, dan Badera (2016), Winardi (2013), Indra (2018), Damayanthi *et al.*, (2017), Handika and Sudaryanti (2018) which state that subjective norms affect the intention to take whistleblowing action.

Perceived Behavioral Control

The test results show that the Perceived Behavioral Control. Accounting students have affected whistleblowing intention. This can be seen from the results based on Table 1, which shows the level of sig. $0.000 < 0.05$. The results of this study are supported by several previous studies Handika and Sudaryanti (2018), Winardi (2013), Parianti, Suartana, and Badera (2016). This study indicates that accounting students in the undergraduate program must emphasize strengthening norms and perceptions about anyone being obliged to report fraudulent acts. However, this study indirectly suggests that legal certainty for whistleblowers is one aspect that really must be enforced.

Conclusions

Based on the results and discussion in this study regarding the analysis of factors that influence student career interest in a career as a public

accountant, it can be concluded that partially Attitude (X1) does not affect whistleblowing intention. In contrast, Subjective Norm (X2) and Perceived Behavioral Control (X3) partially affect whistleblowing intention.

To develop this research in the future, it is recommended to use respondents who have entered the world of work, such as company employees, public accountants, or government employees. Then the next researcher can add other variables outside the research model that can affect the students' intentions or intentions in whistleblowing, such as rewards, organizational culture, the seriousness of cheating. And it is hoped that future researchers can use interview techniques to make respondents' answers more accurate.

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