

Whistleblowing Intention and Good University Governance

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Abstract--- *Good university governance becomes an important aspect in efforts to improve the quality of education. There are several aspects that affect good university governance. One of them is whistleblowing. Therefore, this study examines the influence of attitudes, subjective norms, perceived control, on whistleblowing intentions. Next, examine the effect of whistleblowing intentions on the implementation of good university governance. The population is Semarang State University employees by applying convenience sampling techniques. The method of data analysis uses IBM SPSS 22. The results of the study show that attitude influences on whistleblowing intentions. Subjective norms positively influence the intention to do whistleblowing. Whistleblowing intention has a significant positive effect on the implementation of good university governance. However, perceived control has no effect on whistleblowing intentions. Hence, it is necessary to provide incentives for reporters to increase whistleblowing intentions*

Keywords--- *Attitude, Subjective Norms, Perceived Control, Whistleblowing*

I. INTRODUCTION

According to Patel (2003) and Miceli et al., (2008) the most effective method for disclosure of fraud is the whistleblowing method. In Indonesia, The Ministry of Administrative and Bureaucratic Reform (KemenPANRB) participates in supporting the eradication and prevention of fraud. KemenPANRB requires the implementation of a corruption monitoring and eradication program in the form of reports on the distribution and monitoring of public complaints (whistleblowing system) (*Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 20 of 2010 concerning the 2010-2014 Bureaucracy Reform Road Map*). Planned Behavior Theory (TPB) explains that behavior arises because of the intention that underlies the behavior. Intention is an indicator of efforts to try and plan to do certain behaviors. There are three factors that determine the intention of individuals in behavior. These factors include attitudes, subjective norms, and perceptions of control over behavior (Ajzen, 1991).

There are previous studies that examine the intention to conduct a behavior in attitudes, subjective norms, and perceived behavioral control, namely Saragih (2014), Sulistomo (2012), Parianti et al., (2016), Kreshastuti & Prastiwi (2014), Taylor & Curtis (2010), Rustiarini, N. W., & Sunarsih (2015), and Lestari & Yaya (2017) whose research results do not always show the same results.

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II. LITERATURE REVIEW

The planned behavior theory (TPB) states that there are three determinants of intentions, such as attitudes, subjective norms and perceived behavioral control. Control of perceived behavior is an individual's perception of the control he has in connection with certain behaviors (Ajzen, 2005). Perceptual behavior control refers to an individual's perception of viewing ease or difficulty in behavior. This reflects past events and attempts to deal with obstacles (Ajzen, 1991). The focus of planned behavior theory is the intention of individuals to perform certain behaviors. Intention is a major factor in the theory of planned behavior which includes motivational factors that influence behavior (Ajzen, 1991). Intention is an indicator of how optimal human beings are trying, and how much effort human beings have designed to carry out certain behaviors. According to Azwar (2015) that in the theory of planned behavior there are rules namely that is, the stronger the individual's intention towards something, the greater the likelihood of the behavior being carried out.

Attitudes are evaluative statements, both pleasant and unpleasant about objects, people, or events Robbins & Judge (2008). According to Ajzen (2005) attitude is an evaluation of individuals positively or negatively towards certain objects, people, organization, events, behaviors or intentions. An individual's attitude toward a behavior is derived from his belief in the consequences of that behavior. If someone does a behavior that produces a positive outcome, then the individual has a positive attitude, and vice versa (Rustiarini & Sunarsih, 2015).

Subjective norms are closely related to the influence of social norms (Jogiyanto, 2007). Moreover, Hidayah et al., (2020) states that an organization must operate in line with social norms. Therefore, social norms are very closely related to individual attitudes in an organization. Ajzen (1991) explains that subjective norms refer to individual social pressures that are felt to do or not do a behavior. According to Ajzen (2005) that subjective norms are unwritten rules based on trust. This belief is in the form of agreement or disagreement from people and groups that affect individuals. The more individuals understand that the social norms in their environment support the conduct of a behavior, then the individual feels high social pressure to bring up that behavior. Conversely, the more individuals feel that social norms in the environment do not support a behavior, the individual will experience high social pressure to avoid the behavior (Ajzen, 2005).

Perceived behavioral control is the perception regarding access to perform a behavior includes all kinds of obstacles and ease (Ajzen, 2002). This perceived behavioral control is assumed as a reflection of experience and anticipated obstacles and obstacles (Ajzen, 1991). The greater the perception of opportunities and resources owned by individuals, the greater the perceived behavioral control that person has, so the greater the likelihood of someone to do a behavior.

The existence of these three factors is still not able to influence the intention of individuals in performing a whistleblowing behavior. Whistleblowing is an action that is full of risks, so that not everyone dares to intend to become a whistleblower. Moreover, the fact that what happens is that many whistleblowers must lose their positions, assets, even the safety of their lives and their families can be threatened as a result of the disclosures made (Semendawai et al., 2011). The existence of these problems makes prospective whistleblowers experience an ethical dilemma which in turn can reduce whistleblowing interest (Bagustianto & Kholis, 2015).

The planned behavior theory explains that individual behavior is influenced by a strong intention to do something. While intention is influenced by three determinants, one of which is the attitude variable. Attitude is the degree of confidence held by someone about positive or negative consequences, pleasant or unpleasant to the object, person, or event and subjective evaluation of these consequences in displaying a behavior. The behavior referred to in this study is the intention for whistleblowing. According to Jogiyanto (2007), attitude is an evaluation of beliefs or positive or negative feelings from someone if they must do the behavior that will be determined. Ajzen (2005) explains that attitudes toward

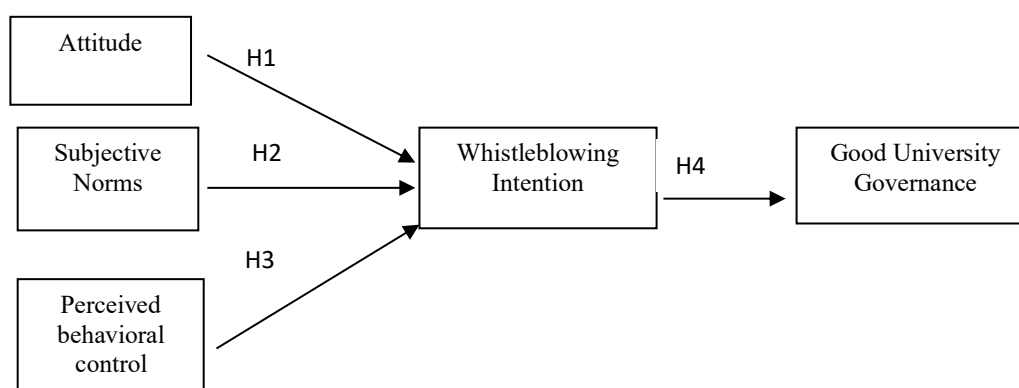
behavior are determined by the existence of beliefs about the consequences of a behavior. It is possible that someone who believes in a behavior will be able to produce a positive outcome, the individual will have a positive attitude. Then the individual will bring up a positive attitude towards the action or behavior (Ajzen, 2005). For example, individuals who have a good attitude will be willing to report fraud for the good of their surroundings. From the description above it can be concluded that attitude has a positive influence on whistleblowing intentions.

Moreover, according to planned behavior theory state subjective norms focus on perceived social pressures to do or not do behavior. Subjective norms are individuals' perceptions of perceived social pressure, which comes from certain other people or groups, which influence the individual in decision making on the action being considered. Azwar (2015) said that subjective norms in individuals are formed because of beliefs about what is normative behavior and motivation to act in accordance with these normative expectations.

Ajzen (1991) states that subjective norms are individual perceptions related to the environment that accepts or does not accept behavior. Hence, the individual will perform behavior that can be accepted by people around the individual environment. An individual will avoid showing a behavior if the surrounding environment does not support the behavior. This means that the better the assessment of subjective norms on whistleblowing, the intention of individuals to do whistleblowing will be higher. Research conducted Parianti et al., (2016) also shows results that subjective norms have a positive effect on the intention of accounting students to disclose cheating (whistleblowing). Research conducted by Elias (2008), Bakrie (2014), and Pangesti (2017) shows that socialization carried out with a sufficiently long intensity will make what is socialized ingrained. This shows that if the individual is given a good environmental influence, it will bring up good value in him, such as reporting fraud. In other words, social norms can affect subjective norms. Based on the description above shows that subjective norms have an influence on the intention to perform a behavior. Therefore, the researcher believes that subjective norms have a significant positive effect on whistleblowing intentions.

Jogiyanto (2007) explains that perceived behavioral control provides individual motivation to have an intention. The individual will realize whether he is capable of certain behaviors or not. For individuals who do not have the power to do it, they will avoid whistleblowing behavior. This perceived behavioral control is assumed as a reflection of experience and anticipated obstacles (Ajzen, 1991). The greater the perception of opportunities and resources owned by individuals, the greater the control of behavior that people have (Jogiyanto, 2007). Saragih (2014) states that perceived behavioral control is proven to be related to intention. In line with Alfani (2016) that behavioral control has a positive effect on student intention to do whistleblowing. Furthermore, Sulistomo (2012) states that perceived behavioral control influences the intention of accounting students to do whistleblowing. The direction of the regression coefficient of positive perceived behavioral control means that when the value of perceived behavioral control increases, the value of intention will also increase. Based on the description above, the researcher believes that perceived behavioral control will produce a positive effect on the whistleblowing intentions.

Ristifani (2009) explains that there are broadly two factors that influence good organizational governance, namely internal organizational factors and organizational external factors. Internal organizational factors include organizational culture, regulations and policies that encourage the implementation of good corporate governance, risk management, effective audit systems, and the existence of information disclosure. While external factors include the legal system that guarantees the rule of law, there is encouragement from the government to create good governance and clean governance, there are examples or benchmarks for effective implementation of good governance, a social governance system that supports the creation of good corporate governance. Based on the description above, the theoretical framework can be described as follows:

Picture 1. Theoretical Framework

III. DATA COLLECTION

The population in this study were employees at the Semarang State University colleges by using convenience sampling. The total sample of 137 respondents. Analysis of the data used is multiple regression with SPSS 22. This study uses the dependent variable, namely the implementation of good university governance (GUG) and whistleblowing intentions.

Good university governance is a process of implementing university governance by applying the basic principles of good governance. The basic principles or indicators that must be implemented in good university governance such as transparency, accountability, responsibility, independence, fairness (*Education, Indonesia Directorate General of Higher Good university governance*, n.d.). Whistleblowing intention is a strong urge to bring up a behavior to expose fraud or unlawful, unethical / immoral behavior or other actions that can harm the organization or stakeholders, both to the leadership of the organization or other institutions that can take decisive action on the fraud.

The attitude referred to in this study is the attitude associated with whistleblowing behavior, namely the degree of confidence held by someone about the positive or negative, pleasant or unpleasant consequences of whistleblowing behavior and subjective evaluation of these consequences in displaying whistleblowing behavior. Attitude indicators consist of: Behavioral belief and Outcome evaluation.

Subjective norms are individual perceptions of perceived social pressure that comes from people or groups that influence individuals (significant others) to conduct whistleblowing behavior. Subjective norm indicators consist of: Normative belief and Motivation to comply.

Perceived behavior control is an individual's perception of the supporting or inhibiting factors that might be encountered if the individual displays whistleblowing behavior. Perceived Behavior Control Indicators consist of: Control belief and Perceived power control.

IV. DATA ANALYSIS

Table 4.1 shows that all indicators used to measure variables in this study have a correlation value of 0.488-0.862. These variables include the implementation of good university governance, whistleblowing intentions, attitudes toward whistleblowing intentions, perceived behavioral control, and subjective norms. The all indicators greater than r table = 1.678 and declared valid.

Table 4 1. Validity Test Results

No.	Indicator	r count	r table	Description
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1	Good University Governance			
	Indicator 1	0,600	0,1678	Valid
	Indicator 2	0,719	0,1678	Valid
	Indicator 3	0,617	0,1678	Valid
	Indicator 4	0,707	0,1678	Valid
	Indicator 5	0,708	0,1678	Valid
	Indicator 6	0,745	0,1678	Valid
	Indicator 7	0,815	0,1678	Valid
	Indicator 8	0,802	0,1678	Valid
	Indicator 9	0,69	0,1678	Valid
	Indicator 10	0,678	0,1678	Valid
	Indicator 11	0,729	0,1678	Valid
	Indicator 12	0,626	0,1678	Valid
	Indicator 13	0,766	0,1678	Valid
	Indicator 14	0,781	0,1678	Valid
	Indicator 15	0,788	0,1678	Valid
	Indicator 16	0,801	0,1678	Valid
	Indicator 17	0,761	0,1678	Valid
	Indicator 18	0,862	0,1678	Valid
	Indicator 19	0,822	0,1678	Valid
	Indicator 20	0,759	0,1678	Valid
	Indicator 21	0,736	0,1678	Valid
2	Whistleblowing Intention			
	Indicator 1	0,758	0,1678	Valid
	indicator 2	0,743	0,1678	Valid
	Indicator 3	0,763	0,1678	Valid
	Indicator 4	0,709	0,1678	Valid
	Indicator 5	0,683	0,1678	Valid
3	Attitude on Whistleblowing			Valid
	Indicator 1	0,784	0,1678	Valid
	indicator 2	0,772	0,1678	Valid
	Indicator 3	0,740	0,1678	Valid
	Indicator 4	0,715	0,1678	Valid
	Indicator 5	0,539	0,1678	Valid
	Indicator 6	0,501	0,1678	Valid
	Indicator 7	0,496	0,1678	Valid
	Indicator 8	0,661	0,1678	Valid
4	Perceived Behavior Control			
	Indicator 1	0,832	0,1678	Valid
	indicator 2	0,820	0,1678	Valid
	Indicator 3	0,778	0,1678	Valid
	Indicator 4	0,732	0,1678	Valid
	Indicator 5	0,759	0,1678	Valid
	No.	Indicator	r count	r table
				Description
		Indicator 6	0,488	0,1678
				Valid
5	Subjective Norms			

Indicator 1	0,842	0,1678	Valid
indicator 2	0,858	0,1678	Valid
Indicator 3	0,797	0,1678	Valid
Indicator 4	0,834	0,1678	Valid
Indicator 5	0,803	0,1678	Valid

Source: Primary data processed, 2020

The reliability test results show that all variables have Cronbach Alpha is quite large, namely above 0.60 so that it can be said that all measuring concepts of each variable from the questionnaire are reliable. Therefore, the items in each of these variable concepts are suitable for use as a measurement tool.

Table 4 2. Reliability Test Results

Variable	Cronbach Alpha	Status
Attitude (X1)	0,808	Reliable
Subjective Norms (X2)	0,881	Reliable
Perceived Behavior Control (X3)	0,831	Reliable
Whistleblowing Intention (Y1)	0,775	Reliable
Good University Governance (Y2)	0,956	Reliable

Source: Primary data processed, 2020

Based on Table 4.3, it shows that the number of respondents (N) is 137. From the respondents' answers showed the smallest value of implementation was at least 63 and the highest value was 105. The average implementation of good university governance was 89.74 and the standard deviation was 11.148.

Table 4 3. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
GUG	137	63	105	89.74	11.148
Whistleblowing Intention	137	5	25	15.96	3.716
Attitude	137	21	40	32.69	4.473
Subjective Norms	137	5	25	18.12	3.666
PBC	137	14	30	21.86	3.875
Valid N (listwise)	137				

Source: Primary data processed, 2020

Based on Table 4.3, it shows that the number of respondents (N) is 137. The greatest number of intentions (maximum) is 25. The average intention to do whistleblowing is 15.96 with a standard deviation of 3.176. This condition provides supporting evidence that whistleblowing intentions at Universitas Negeri Semarang (UNNES) are good enough.

The value of attitude towards whistleblowing intention is at least 21 and the highest value is 40. The average value of attitude variable is 32.69 and the standard deviation is 4.473. This shows the respondents strongly agree, if UNNES improves public services so it is very beneficial for the community.

Another indicator that has an agreed response value of 60.58% is an evaluation related to the implementation of the tasks and functions of UNNES employees and teaching staff for improving university performance. This indicates that there are some respondents who carry out their tasks in accordance with their functions. Respondents agreed, so that the performance of all respondents of Universitas Negeri Semarang was in accordance with its function or the right man on the right place. This condition provides evidence that the attitude towards whistleblowing intentions at Universitas Negeri

Semarang subjective norm value of whistleblowing intentions at Universitas Negeri Semarang is the smallest of 5 and the highest value of 25. The average subjective norm of whistleblowing intentions is 18.12 and the standard deviation of 3.666. This condition indicates that subjective norms have a positive effect on whistleblowing intentions at Universitas Negeri Semarang.

The level of perceived behavioral control for the smallest intention is 11 and the highest value is 30. The average perceived behavioral control for whistleblowing intention is 21.86 and the standard deviation is 3,875. This condition indicates that perceived behavioral control has a positive effect on whistleblowing intentions at Universitas Negeri Semarang.

The classic assumption test consists of multicollinearity test, autocorrelation test, and heteroscedasticity test. The results of the normality test show that the data are normally distributed. Heteroscedasticity test results showed no heteroscedasticity. In addition, the data is free from autocorrelation symptoms.

The results of testing the first hypothesis (H1) states that the attitude variable has a positive effect on whistleblowing intentions. Based on table 4.1.3, the coefficient value of the attitude variable is 0.430. Attitude variable has a t-statistic value of 6.327, while the t-table value of 1.97796. T-statistic value is greater than t-table. Meanwhile, the p-value significance value is 0,000, where the value is smaller than the 5% significance level. It means that H1 is accepted, the attitude variable has a positive and significant effect on whistleblowing intentions.

The second hypothesis (H2) states that subjective norm variables have a positive influence on the intention to do whistleblowing. Based on table 4.13, the coefficient value of the subjective norm variable is 0.240. Subjective norms have a t-statistic value of 2.944, while a t-table value of 1.97796. This means that the t-statistic value is greater than the t-table. Meanwhile the significance value of p-value is 0.004 where the value is smaller than the significance level of 5%. This means that H2 is accepted, subjective norm variables have a significant positive effect on whistleblowing intention.

The third hypothesis (H3) states that the perceived behavioral control variable positively influences whistleblowing intentions. Based on table 4.13, the coefficient value of perceived behavioral control variables is -0.026. Perceived behavior control has a t-statistic value of -0.377, while the t-table value is 1.97796. Regardless of the negative direction which is the direction of influence on the coefficient of perceived behavioral control variables, the t-statistic value is smaller than t-table. Meanwhile the significance value of p-value is 0.707 where the value is greater than the 5% significance level. In conclusion H3 is rejected, meaning that the perceived control variable has no effect on whistleblowing intentions.

The fourth hypothesis (H4) states that whistleblowing intentions affect the implementation of good university governance. Based on table 4.14, the coefficient value of the whistleblowing intention variable is 1.172. The whistleblowing intention variable has a t-statistic value of 4.933, whereas, while the t-table value is 1.97796. T-statistic value is greater than t-table. Meanwhile, the p-value significance value is 0,000, where the value is smaller than the 5% significance level. In conclusion, H4 is accepted, meaning that the whistleblowing intention variable has a positive and significant effect on the implementation of good university governance.

Table 4.4 Test Result of Model 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.860	1.888		-.985	.327
Attitude(X1)	.430	.068	.518	6.327	.000
Subjective Norms (X2)	.240	.081	.236	2.944	.004
PBC (X3)	-.026	.070	-.027	-.377	.707

a. Dependent Variable: Whistleblowing Intention(Y)

Source: Results of Data Processing Using IBM SPSS 22, 2020

Table 4.5 Test Result of Model 2

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
2 (Constant)	71.030	3.893		18.245	.000
Whistleblowing Intention	1.172	.238	.391	4.933	.000

a. Dependent Variable: Good University Governance

Source: Results of Data Processing Using IBM SPSS 22, 2020

VI. STUDY RESULTS, SUMMARY AND CONTRIBUTION

First, the test results show that the attitudes of the employees affect the intention of employees to do whistleblowing. These results are in line with social exchange theory which explains the combination of good relations between employees and the institutions they work for (Eisenberger et al., 1986). Employees will dare to express their intention to report a violation if they feel confident that what they are doing is positive and will impact both themselves and the environment. Furthermore, based on the theory of Prosocial organization behavior, believing that individuals will do what they think is good for the welfare of the people (Dozier & Miceli, 1985). There are several things that drive whistleblowers. First, the existence of current technology allows employees to report fraud while maintaining the confidentiality of the reporter's identity. Both, the existence of internal channels that are easily accessible to employees can improve the attitude to do whistleblowing. Alleyne et al., (2017) state that internal reporting channels can be reports to direct superiors or through anonymous schemes in the organization. There are various types of reporting channels that have been provided by agencies such as toll-free customer complaints, sending reports via email, giving anonymous letters / anonymous letters, filling complaint forums with anonymous facilities. These facilities have provided comfort for employees to behave, thus raising the intention to dare to do reporting. These results are consistent with Saud (2016) that attitudes can influence individuals to have the intention to report something. Someone who has a good attitude can give effect to one's intention for whistleblowing (Trongmateerut, 2013; Winardi, 2013). Furthermore, Mulfaq dan Serly (2019) and Kashanipour et al., (2020) also believes that attitude influences whistleblowing intentions.

Second, the test results indicate a positive effect on subjective norms on the intention to take action whistleblowing. This shows the greater the support of good norms from the environment around the respondent to the whistleblowing action, the greater the employee's intention to do the whistleblowing. This result is supported by the theory of plan behavior (TPB) which explains that the intention to do or not do a behavior is determined by social influence, one of which is subjective norms (Ajzen, 1991). Subjective norms are individuals' perceptions of perceived social influence that can motivate them to make decisions. May-Amy et al., (2020) also revealed that subjective norms encourage secretaries to do whistleblowing. In addition, there is support from family, close friends, associations in the study, the surrounding community to always behave ethically able to increase employee awareness to do whistleblowing Near and Miceli (1986). Similarly, several previous studies including Putra (2014), Suryono, (2014), Rahayuningsih (2016), Parianti et al., (2016), and Kashanipour et al., (2020) which states subjective norms have a significant effect on whistleblowing intention. In addition, Owusu et al., (2020) also states that subjective norms are the main predictors of whistleblowing intentions.

Then, this paper show that perceived behavioral control has no effect on whistleblowing intention. This shows that employees have fears of revenge. This fear makes employees reluctant to do whistleblowing. These results are consistent with Mesmer-Magnus and Viswesvaran (2005) that the existence of fears of retaliation is an inhibiting factor for someone becoming a whistleblower. In addition, the lack of legal protection from regulators causes employees to be afraid of reporting abuse. Moreover, the existence of events that corner the whistleblowers have given a negative perception of the employees who will do the reporting. This research is in line with Zakaria et al., (2016) that perceived behavioral control is not related to whistleblowing intention. In addition, Yang and Xu (2020) found that fear of retaliation was the main factor for employees not doing whistleblowing.

Next, this study show that whistleblowing intentions influences on good university governance. The higher the employee's intention to do whistleblowing, it will increase the successful implementation of good university governance. Whistleblowing intention is one of the factors that influence the successful of the whistleblowing system in organizations. The success of the whistleblowing system can be seen from how much the members of the organization have whistleblowing intention. The more effective whistleblowing system that is implemented, it will encourage the creation of good governance implementation. The effectiveness of whistleblowing is measured by the extent to which existing complaint channels (both existing channels within the organization and channels outside the organization) are utilized by members of the organization in conducting whistleblowing. The intention to do whistleblowing has a positive effect on the implementation of good university governance.

However, the success of the implementation of good governance is influenced by many factors, such as internal organizational factors and external organizational factors (Ristifani, 2009). Organizational internal factors include, corporate culture (organization), regulations and policies that encourage the implementation of good university governance, risk management management, an effective audit system, and openness to information. While external factors include, the legal system that guarantees the rule of law, there is encouragement from the government for the creation of good governance and clean governance, there is a benchmark for effective implementation of good governance, and the existence of a social governance system that supports the creation of good university governance. In addition, strict application of the reward and punishment system is needed. Penalties for those found guilty of violations and giving gifts to those who report. Organizational firmness in implementing the reward and punishment system will encourage the application of reliable good university governance. This is consistent with Teichmann and Falker (2020) that organizations need to provide incentives to employees who are reporting. While the punishment for violators will certainly be enforced through imprisonment or reimbursement of a certain amount of money.

Firmness in handling whistleblowing is very important.

In conclusion, this paper found that subjective attitudes and norms have significant positive effect on whistleblowing intention. Whistleblowing intention influences on the implementation of good university governance. However, perceived control does not affect the whistleblowing intention. Therefore, the implementation of good morals for employees is needed. Furthermore, this study has limitations in the less extensive sample. Hence, further research can expand the research sample and add other research variables such as organizational support and commitment.

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