

The Effect of Individual Factors, Subjective Norms, and Self-Efficacy on the Intention of Whistleblowing: A Case of Students of the Faculty of Economics and Business, Airlangga University

Article info:

Received November 18, 2019
Revised December 11, 2019
Accepted January 6, 2020

Correspondence:

¹Rizqi Setyo Saputra
noerriskishari@gmail.com

Recommended citation:

Bernawati, Y. & Saputra, R.S., 2020, The Effect of Individual Factors, Subjective Norms, and Self-Efficacy on the Intention of Whistleblowing: A Case of Students of the Faculty of Economics and Business, Airlangga University, *Public Management and Accounting Review*, 1 (1), 20-31.

Yustrida Bernawati, Rizqi Setyo Saputra¹

Accounting Study Program Faculty of Economics and Business Airlangga University

ABSTRACT: *The Whistleblowing System is an effective way to prevent and eradicate practices that are contrary to ethics and applicable rules whose strength depends on the reporter. The system becomes useless when there is no desire or intention to report known fraud or fraud. This research was conducted to find out information and empirical evidence of the influence of individual factors, subjective norms and self-efficacy on whistleblowing intentions in students of the Faculty of Economics and Business, Airlangga University. Respondents used in this study were undergraduate students of the Faculty of Economics and Business, Airlangga University in 2016 - 2018. The sample used was 400 students, by distributing questionnaires with various questions to see students' views of the variables asked and measured by Likert scale with grades 1 - 5. The method used in this study is a quantitative method, with multiple linear regression analysis. The test results show that the independent variable affects the dependent variable. Locus of control, personal costs, family support, self-confidence, and academic achievement influence whistleblowing intentions. But the peer support variable produces a value that indicates that the variable does not affect whistleblowing intentions.*

Keywords: *Whistleblowing Intention, Whistleblowing System, Internal Audit Management, and Behavioral Accounting*

INTRODUCTION

Whistleblowing is one of the effective ways of preventing and combating practices that are contrary to ethics or rules, and the strength depends on the Whistleblower. The system becomes useless when there is no intention and desire to report any known deviation. A decrease in public trust in a particular profession or institution is caused by many cases of variations committed by certain elements. One of the steps that can be taken to prevent violations is by disclosing fraud or whistleblowing (Merdikawati, 2012). Disclosure of fraud is often referred to as whistleblowing. Whistleblowing is a reporting action carried out by members of an organization who are aware of violations, immoral actions or violate rules or laws that apply to parties inside and outside the organization (Khan, 2009).

Whistleblowing intention can occur and be carried out in any environment, not only in the scope of the accountant, even in any institution or organization whistleblowing can occur. For every organization or institution aware of the existence of a deviant practice carried out by its members or operations carried out in the activities of the organization will undoubtedly be very helpful in the process of revamping the system that is being designed and used at the organization. Usually, every agency or organization provides facilities or complaints service for services or matters relating to the organization. The number of cases of violations committed by elements triggered researchers to examine how the level of willingness of the community, especially students, in addressing the acts of violations or deviations he knows.

The Faculty of Economics and Business, Airlangga University as an educational institution also facilitates complaints services to students about services or all matters concerning the Faculty of Economics and Business environment. Airlangga University's Faculty of Economics and Business provides whistleblowing or reporting facilities for students or employees who wish to give criticism or suggestions, even reporting things that are considered cheating or deviating from the rules in the form of suggestion boxes placed at the front door of each department, General Section, reporting directly to PANSUS, via email, and written reports addressed to academics.

It is undeniable that no matter how good the rules or systems are formed, but without proper supervision from all parties, then the practices and operations will not be used to the fullest. The procedure to receive criticism and suggestions, as well as a complaint service that serves to accommodate any aspirations and to keep the identity of the reporter a secret along with the protection of the reporter is a right way of internal control that can be carried out by the entire organization. Courage in exposing an act of fraud or deviation is not natural and will get a lot of pressure and threats from various parties. Therefore confidentiality of identity is one way to protect the reporters. Reporters should also receive an appreciation that is commensurate with their courage in exposing fraudulent or deviant acts. Whistleblowing action like this must be instilled in everyone from an early age, to form an honest, brave, and decisive mentality.

Previous research on whistleblowing has been carried out related to tax compliance (Septianti, 2013), (Giovani Beatrice, 2016) whistleblowing intentions in business students (Montesarchio, 2009), and budgeting (Su and Ni, 2013). Previous research has also been conducted to explain the individual factors that form the intention to do whistleblowing by (Ahmad et al., 2012) and (Wicaksono, 2018) in his research researchers used a framework of the theory of planned behaviour from Ajzen (1991). One such individual factor is the attitude towards whistleblowing (attitude towards whistleblowing) which, according to the two studies, has a positive influence on whistleblowing interest. In addition to individual factors, previous researchers also linked situational factors such as personal cost (Kaplan and Whitecotton, 2001; Wicaksono, 2018). This research is replication research and development of previous research by combining various factors found to influence whistleblowing intentions. This study aims to obtain empirical evidence about the influence of individual elements, namely locus of control and personal cost, social norm factors, namely family support and friend support, as well as self-efficacy factors, namely self-confidence and academic achievement on whistleblowing intentions.

This research contributes to enriching the literature and completing research on whistleblowing, especially in the Indonesian context. From the practical side, the study provides to the management of customer reporting systems to be able to design and make policies regarding the whistleblowing system that can encourage individuals to take on the role of whistleblowers. Thus, it will be able to increase the effectiveness of the implementation of the violation reporting system as part of the internal control system to prevent the practice of irregularities and fraud.

This paper will then describe the landscape and theory used to develop hypotheses and then follow up with the presentation of research methods used to achieve the objectives of this study. The next section contains the results and discussion, and before the reference will end with conclusions and suggestions.

LITERATURE REVIEW

Ajzen (1991) argues that prosocial behaviour is a useful action that benefits others without having to provide direct benefits to those who carry out these actions. Jogiyanto (2007). argues that prosocial behaviour is a form of behaviour that arises in social contact so that social behaviour can be interpreted as actions taken or planned to help others without taking into account the motives owned by the helper.

Theory of Reasonable Action

Theory of Reasoned Action (TRA) put forward by Martin Fishbein and Icek Ajzen related to people's behaviour. The primary purpose of TRA is to predict and understand the behaviour of individual humans. This theory assumes that almost all people's behaviours related to social are under the control of the person's will. Following these assumptions, this theory views a person's intention to do (or not) behaviour is a direct determining factor of an action. Thus, without seeing any unexpected events, a person's intentions should be able to accurately predict a person's behaviour (Jogiyanto, 2007: 31).

Whistleblowing intentions

Ajzen (1975) defines intentions as dispositions of behaviour that until there are an appropriate time and opportunity, will be realized in the form of action. In line with this definition, Montesarchio (2009). states that intention is the plan or resolution of individuals to carry out behaviour that is under their attitudes. The intention will manifest in actual behaviour if the individual has an excellent opportunity and the right time to realize it. Besides, these intentions will be able to predict behaviour if measured correctly.

In the Theory of Planned Behavior, the intention is influenced by three factors, namely attitudes toward behaviour, subjective norms and 15 perceptions of behavioural control. The intention is a process for someone to show their behaviour. Someone will have an intention in himself before doing what he wants to do. When someone already has positive perceptions and attitudes, has confidence that behaviour is acceptable to the surrounding environment, and believes that something he does is the result of his control, he will have the intention to show behaviour.

Locus of Control

Locus of control is the attitude of a person in assessing how far can the relationship between the actions carried out with the results or results. Individuals who have a more dominant internal locus of control have the potential to become whistleblowers because the individual is more responsible and tries to control what happens around him because he believes that everything that is obtained by someone is the result of the efforts and efforts of that person. Chiu (2003) said that an internal locus of control has the potential to be a whistleblower because he will try to control the situation around him. Individuals who have a more dominant internal locus of control have the potential to become whistleblowers, because the individual is more responsible and tries to control what happens around him because he believes that everything that is obtained by someone is the result of the person's efforts and efforts, then formulated hypothesis as follows:

H1: Locus of Control influences whistleblowing intentions.

Personal Cost

The personal cost can be defined as an individual's view of the risk of realization or countermeasures from individuals or members of the organization when going to do something. Personal cost assessment between one individual and another individual can produce different results, depending on the factors that influence it (Bagustianto and Nurkholis, 2015). Individuals who can influence others to have a strong position and authority tend to view that the personal cost that will be incurred from the whistleblower is relatively low so that the individual will engage in whistleblowing behaviour. Individual intention to do whistleblowing is more reliable when the perception of personal cost is low. So personal cost is very influential on whistleblowing intentions (Septianti, 2013). Based on this explanation, the following hypothesis is formulated:

H2: Personal Cost influences whistleblowing intentions.

Theory of Subjective Norms

According to Jogiyanto Hartono (2007: 42), Subjective Norms are one's perceptions or views of other people's beliefs that will influence a person to do or not perform the behaviour under consideration. Someone who believes in others which motivates them to obey them and thinks they should do something can be told that someone is under social pressure to do that behaviour. Conversely, when someone believes that other people who make them motivated to obey it but do not agree to do a behaviour will have subjective norms that put pressure on them to avoid doing the behaviour. Based on this explanation, the following hypothesis is formulated:

H3: Family support influences whistleblowing intentions.

In the decision-making process, individuals need help from various parties to assist in providing choices to be made as essential decisions, as said by Kansil (in Merdikawati et al., 2012). which states that the relationship between individuals and friends will influence decision making, so they can make individuals will be confident in making decisions, in this case, becoming a whistleblower. Based on this explanation, the following hypothesis is formulated:

H4: Friend support influences whistleblowing intentions.

Self-efficacy

People who have high self-efficacy will have confidence in their ability to organize and complete a task that is needed to achieve positive results in various forms and levels of difficulty. Low self-efficacy will significantly affect a person in completing his task to achieve positive results. The low self-efficacy can be related to the lack of information about the ability of students to believe in themselves in doing the assignments given to them.

The nature of this confidence can also be influenced by the abilities and skills possessed. Students who have high self-confidence will easily interact with other students, can express opinions without any doubt and respect the views of others, able to act and think positively in decision making; conversely, students who have low self-confidence will find it challenging to communicate, think, and will feel that he cannot compete with other students. Based on this explanation, the following hypothesis is formulated:

H5: Confidence influences whistleblowing intention.

According to Winarso (2016). achievement is the result of an activity that has been done, created, both individually and in groups. Psychologists use the term learning as a word that indicates some

changes in behaviour produced by exercise or some experience or interaction with the environment. But changes that occur due to weakness, maturity, and physical growth, do not include learning (Winarso, 2016). Based on this explanation, the following hypothesis is formulated:

H6: Academic performance influences whistleblowing intentions.

RESEARCH METHOD

The method used in this research is quantitative research methods. This method uses quantitative data sources to obtain information from populations and samples to know an effect of treatment on other things using statistical calculations and then testing hypotheses to get the results of the problem formulation.

This study aims to determine the effect of individual factors, social norms, and social efficacy on the whistleblowing intentions of Airlangga University Faculty of Economics and Business students. This study uses SPSS as a statistical data processing tool and uses multiple regression analysis and moderation regression analysis as the analysis technique. This study uses associative research methods that aim to determine the causal relationship between variables. The type of research used is explanatory research (analytical research). Descriptive analysis aims to get an explanation of the connection (causality) between variables through hypothesis testing.

The type of data used in this study is primary and secondary data. Primary data in the form of a questionnaire provided and filled out by respondents (students) who were registered at the Faculty of Economics and Business, Airlangga University in 2016-2018. Secondary data in the form of literature available books. Data collection procedures from this study using a closed questionnaire method. The questionnaire is a method of collecting data in the form of surveys and collecting back and make it as a source of data which will then be analyzed and examined the relationship between theory and actual application. Data sources were obtained directly from respondents or students of the Faculty of Economics and Business, Airlangga University.

The subjects of this study were students of the Faculty of Economics and Business, Airlangga University, who were taken randomly (random sampling). The data is data on the number of students registered as students of the Faculty of Economics and Business in 2016-2018. From the above data, it can be concluded that the total population in this study is 4063. The population in this study are students with equal opportunities in dealing with the tested social phenomena, namely whistleblowing intention, then using probability sampling techniques. Probability sampling is a sampling technique that provides equal opportunities for each member of the population to be sampled. These techniques include simple random sampling, systematic sampling, proportional stratified random sampling, disproportionate stratified random sampling, and cluster sampling.

Definition of Operational Variables

The operational definition of a variable is the understanding of the variable (which is expressed in the concept definition), operationally, practically, significantly within the scope of the research object/object being studied. The variables used in this study are the independent variables and the dependent variable.

Independent Variable

The independent variable is the influencing variable, which causes or changes in the dependent variable. The independent variables used in this study are individual factors, subjective norms, and self-efficacy.

Each variable is divided into two dimensions, namely individual factor variables consisting of locus of control and personal cost, subjective norm variables consisting of family support, and friend support, and efficacy variables consisting of self-confidence, and academic achievement.

Dependent Variable

The dependent variable is the variable that is affected because of the independent variables. The dependent variable used in this study is whistleblowing intention.

In this study using six independent variables, namely, locus of control, personal cost, family support, friend support, self-confidence, and academic achievement, as well as using one dependent variable namely, whistleblowing intentions. All variables are measured using a Likert scale with a scale of values 1 to 5, meaning that 1 is the lowest value and 5 is the highest value. The Likert range can be used to measure opinions, attitudes, perceptions of a person or group of people about a social phenomenon. With a Likert scale, the variable to be measured is translated into an indicator variable. Furthermore, these indicators are used as benchmarks to compile several instruments that can be in the form of questions and statements (Giovani Beatrice, 2016)

Data analysis technique

Data analysis techniques used to answer the research objectives can be divided into two, namely confirmatory factor analysis, and regression analysis. In the analysis technique, there is a data quality test consisting of a validity and reliability test, a classic assumption test, consisting of, a normality test, a heteroscedastic test and a multicollinearity test, and a hypothesis test and a coefficient of determination test.

RESULTS AND DISCUSSIONS

Results

A validity test aims to determine the validity of the questionnaire or questionnaire used in research. The basis for decision making in the validity test is, if the R Count is greater than the R Table, then the survey is declared valid. If the R Count is smaller than the R Table, then the questionnaire is declared invalid. In this study, using a sample of 400, then the value of R Table can be known for 0.098. The basis for subsequent decisions can be determined by looking at the results of the significance. If the significance results do not exceed 0.05 or tolerance of 5%, then the questionnaire is declared valid. The validity test results show that all indicator variables include, Locus of Control, Personal Cost, Family Support, Friend Support, Self Confidence, and Academic Achievement, as well as the Whistleblowing Intention variable, declared valid with a significance level not exceeding 0.05. All variables can also be said to be accurate because R count is greater than R Table. With the results obtained, all the questionnaires used can be declared valid.

The reliability test aims to determine the consistency of the questionnaire or questionnaire used in the study. The basis for decision making in the reliability test is, if Cronbach Alpha is higher than R Table, then the survey is declared consistent. If Cronbach Alpha is smaller than R Table, then the questionnaire is declared inconsistent. In this study, they are using a sample of

400. The results of the study can be said to be consistent if Cronbach Alpha > 0.5 (Azwar, 2001: 232). The reliability test results show that all variables are stated to have a Cronbach Alpha value above R Table or 0.5. With the results obtained, all questionnaires used can be reported consistently.

The data collected shows that in this study, there were 400 students used as samples. The table also displays the number of variables used by researchers, namely six independent variables and one dependent variable. All variable data were obtained using a Likert scale and using questionnaires as a medium to gather data.

Kolmogorov-Smirnov test was conducted to test the normality of the data, which is to determine the significance of the residual value, whether normal or not normally distributed. If KS is above 0.05, it can be concluded that data is normally distributed and vice versa. Kolmogorov-Smirnov test produces a significance value of 0.116. From the results obtained, it can be concluded that the residual value is normally distributed.

The autocorrelation test is part of the classic assumption test in linear regression analysis for time series data. An excellent regression method does not have autocorrelation problems in it. Autocorrelation test using the Durbin-Watson theory can be used to test while detecting the variables studied whether there are symptoms of autocorrelation or not.

The Durbin-Watson test results showed a value of 1.999. This value, when compared to the Durbin-Watson table, is higher than the upper limit (dU) of 1,861 and less than 4-1,861, which is 2,139. So it can be concluded that in the study, there were no symptoms or autocorrelation problems, both positive and negative.

The heteroscedasticity test is part of the classic assumption test in linear regression analysis. A suitable regression method does not occur symptoms of heteroscedasticity in it. Heteroscedasticity test using the Glejser method can be used to test the variables studied whether there are symptoms of heteroscedasticity or not.

Glejser Test Results indicate a significance value of locus of control 0.165, personal cost 0.278, family support 0.176, friend support 0.221, confidence 0.106, academic achievement 0.422 each above 0,05 so that it can be concluded that there is no heteroscedasticity problem.

The heteroscedasticity test is part of the classic assumption test in multiple linear regression analysis. Multicollinearity test is used to determine the presence of intercorrelations or strong relationships between independent variables. A good regression model is a regression model that does not contain multicollinearity symptoms. A Variance Inflation Factor (VIF) and tolerance test are performed to test the presence or absence of multicollinearity problems. The multicollinearity test results showed that the tolerance value was higher than 0.10, and the VIF value was less than 10, so the results of this test showed that multicollinearity did not occur between the independent variables.

The regression equation model obtained is:

$$Y = 12,099 + 0,118 \text{ LOCUS} + 0,200 \text{ PERSONAL} + 0,132 \text{ DK} - 0,020 \text{ DT} + 0,081 \text{ KD} + 0,129 \text{ PERFORMANCE}$$

From the above equation explained as follows:

The constant (α) of 12,099 indicates that if all the independent variables are zero, then the whistleblowing intention will increase by 12,099.

The regression coefficient (X1) of LOCUS (locus of control) is 0.118, indicating that if intellectual capital increases by one unit, the whistleblowing intention will increase by 0.118.

The regression coefficient (X2) PERSONAL (personal cost) is 0.200, indicating that if institutional ownership increases by one unit, the whistleblowing intention will increase by 0.200.

The regression coefficient (X3) of DK/family support is 0.132, indicating that if family support increases by one unit, the whistleblowing intention will increase by 0.132.

The regression coefficient (X4) DT (friends support) is -0.020, indicating that if friend support

increases by one unit, the whistleblowing intention will decrease by 0.020.

The regression coefficient (X5) of KD/confidence is 0.081, indicating that when confidence increases by one unit, the whistleblowing intention will increase by 0.081.

Regression coefficient (X6) PERFORMANCE (academic performance) is 0.129, which indicates that when academic performance increases by one unit, whistleblowing intensity will increase by 0.129.

Based on the results of testing the coefficient of determination shows the adjusted R square value of 0.105 which indicates that the ability of the independent variable locus of control, personal cost, family support, friend support, self-confidence, and academic achievement has a 10% influence on the dependent variable whistleblowing intention, while other factors outside the research model explain the remaining 90%.

Table 1. t-Test Results

Model	t	Sig.
(Constant)	5.469	.000
Locus of Control	2.453	.015
Personal Cost	3.840	.000
Family Support	2.832	.005
Friend Support	-.570	.569
Confidence	2.284	.023
Academic Performance	2.979	.003

Source: Statistical Research Data

The first hypothesis proves the influence of locus of control, personal cost, family support, friend support, self-confidence, and academic achievement on whistleblowing intentions as the dependent variable. The calculation results obtained a significance value of 0,000 less than 0.05, which means the independent variable influences the dependent variable.

Based on the t-test results, it is known that the significance value for the Locus of Control variable has a significant effect on whistleblowing intentions. The significance value for the locus of the control variable is 0.015. This value is less than 0.05, which means that the locus of control variable influences whistleblowing intentions of Airlangga University Faculty of Economics and Business students.

The personal Cost variable significantly influences whistleblowing intention. The significance value for the personal cost is 0,000, which is less than 0.05, which means that the personal cost variable affects the whistleblowing intentions of Airlangga University's Faculty of Economics and Business students.

Family Support Variable has a significant effect on whistleblowing intentions. The significance value for family support is 0.005, which is less than 0.05, which means the family support variable influences the whistleblowing intentions of Airlangga University's Faculty of Economics and Business students.

The Friend Support variable does not affect whistleblowing intentions. The significance value for friend support is -0.570, which is less than 0.05, which means that the friend support variable does not affect the whistleblowing intentions of Airlangga University Faculty of Economics and Business students.

Confidence Variable has a significant effect on whistleblowing intentions. The significance value for self-confidence is 0.023, which is less than 0.05, which means that the variable of confidence influences the whistleblowing intentions of the students of the Faculty of Economics and Business, Airlangga University.

Then Academic Achievement variable has a significant effect on whistleblowing intentions. The significance value for academic achievement is 0.003, which is less than 0.05, which means that the theoretical achievement variable influences the whistleblowing intentions of students of

the Faculty of Economics and Business, Airlangga University.

All variables used in the study met the requirements bypassing the classical assumption test. The calculation results obtained a significance value of 0,000 less than 0.05, which means that the independent variable influences the dependent variable. Table 1 shows that Hypothesis 1 (locus of control), Hypothesis 2 (personal cost), Hypothesis 3 (family support), Hypothesis 5 (self-confidence), and Hypothesis 6 (academic achievement) are accepted because the significance value is less than 0.05 while Hypothesis 4 (peer support) was rejected because the significance value exceeded 0.05.

Discussion

The Influence of Locus of Control on Whistleblowing Intention

The results of the Hypothesis H1 (locus of control) test show that locus of control influences whistleblowing intentions. The significance value for the locus of the control variable is 0.015. This value is less than 0.05, which means that the locus of control variable influences whistleblowing intentions of students of the Faculty of Economics and Business, Airlangga University, so that hypothesis 1 is accepted.

These results illustrate that the higher the locus of control in a student, the higher the whistleblowing intention. The result is in line with Chiu's (2003) research which says that internal locus of control has the potential to be a whistleblower because he will try to control the situation around him. This study is in line with the study of Giovani Beatrice (2016), which states that locus of control influences whistleblowing intentions.

The Influence of Personal Cost Against Whistleblowing Intention

Based on table 10 results of the H2 hypothesis test, it is known that the significance of personal cost variables influences whistleblowing intentions. The significance value for the personal cost is 0,000, which is less than 0.05, which means that the personal cost variable affects the whistleblowing intentions of Airlangga University Faculty of Economics and Business students so that hypothesis 2 is accepted.

These results illustrate that the higher the personal cost of a student, the higher the whistleblowing intention. These results are in line with the research of Septianti (2013); namely, the individual's intention to do whistleblowing is more reliable when the perception of personal cost is low. So personal cost is very influential on whistleblowing intentions. However, this research is not in line with the study of (Merdikawati et al., 2012) and Giovani Beatrice (2016), which states that personal cost does not affect whistleblowing intentions.

The Influence of Family Support Against Whistleblowing Intention

Hypothesis H3 Test Results revealed that the significance of family support variables influences the whistleblowing intention. The significance value for family support is 0.005 which is less than 0.05, which means the family support variable has a significant effect on whistleblowing intentions of the Faculty of Economics and Business at Airlangga University so that hypothesis 3 is accepted. These results illustrate that the higher the family support for a student, the higher the whistleblowing intention.

The results of this study illustrate that the closer an individual is to the family, or openness to problems with the family, the more will increase trust and can provide comfort to individuals in making decisions. The results of this study are under the research of (Bernawati & Napitupulu, 2018) which revealed that the role of the family could be defined as a form of support for family members is undergoing a specific activity or condition. This support can help individuals in making decisions, one of which increases the desire to do whistleblowing.

The Influence of Friend Support on Whistleblowing Intention

The results of the H4 Hypothesis Test for peer support variables did not affect whistleblowing

intentions. The significance value for friend support is -0.570 which is less than 0.05 , which means that the friend support variable does not affect the whistleblowing intentions of Airlangga University Faculty of Economics and Business students, so hypothesis 4 is rejected. These results illustrate that the higher the peer support for a student, the less influence on whistleblowing intentions.

Research data shows that there is a mismatch between the theory and the results of research conducted on students of the Faculty of Economics and Business, Airlangga University. The phenomenon that occurs in a study conducted at Airlangga University Faculty of Economics and Business students can be interpreted that the more individuals are supported by friends with a variety of different thought concessions and immature psychological conditions, it will only cause discomfort, and fear in making decisions.

The Influence of Confidence in the Whistleblowing Intention

Hypothesis H5 Test Results confidence variables affect whistleblowing intention. The significance value for confidence is 0.023 which is less than 0.05 which means that the variable of confidence influences the whistleblowing intention of the students of the Faculty of Economics and Business, Airlangga University so that hypothesis 5 is accepted. These results illustrate that the higher the confidence in a student, the higher the intention of whistleblowing (Urumsah and Urumsah, 2018).

The results of the study are in line with research conducted by Samudra & Hidayati (2010), stating that self-confidence has a positive effect on whistleblowing intentions. A sense of courage can arise through the confidence that exists in an individual. In the view of the students of the Faculty of Economics and Business, the higher one's self-confidence, the higher the person's intention to become a whistleblower.

The Influence of Academic Achievement on Whistleblowing Intention

Hypothesis test results indicate the significance value of Academic Achievement Variables affects the whistleblowing intention. The significance value for academic achievement is 0.003 which is less than 0.05 , which means that the academic achievement variable influences whistleblowing intentions of Airlangga University Faculty of Economics and Business students, so hypothesis 6 is accepted.

These results illustrate that the higher academic achievement a student can achieve, the higher the whistleblowing intention. In the view of the students of the Faculty of Economics and Business, Airlangga University, the more accomplished an individual is, the more comfortable and trusting he will be, and the sense of concern for the organization tends to be higher. Therefore academic achievement is seen as influencing whistleblowing intentions.

The statement of the results of the study is under research conducted by (Ajzen, 1991), which states that student achievement affects the tendency of fraudulent behaviour, where the higher the academic performance, the lower the propensity to cheat. This statement is supported by Ponnu et al. (2008) which states that students with higher education degrees are more likely to take whistleblowing actions. Besides, research conducted by (Septianti, 2013). says that academic achievement has a positive effect on whistleblowing intentions.

CONCLUSION

Based on the results of data analysis and discussion in the previous chapter through the statistical F-test obtained a significance value of less than 0.05 , it can be concluded that individual factors (Locus of Control and Personal Cost), subjective norm factors (Family Support and Friend Support) and self-efficacy factors (Confidence and Academic Performance) influences whistleblowing intentions. All variables have an influence of 10% on the dependent variable, namely whistleblowing intention. While other factors outside the research model explain the remaining 90% .

In the statistical test t individual factors are proxied into the locus of control and personal cost. Locus of Control influences whistleblowing intentions. Own Cost affects whistleblowing intention. Subjective norm factors are proxied into family support and friend support. The family support variable influences whistleblowing intention. The friend support variable does not affect whistleblowing intentions. Self-efficacy factors are proxied into self-confidence and academic achievement. Confidence and academic achievement influence whistleblowing intention. The theoretical achievement variable also influences whistleblowing intention.

Based on the conclusions from this study, the recommendations that can be given for further research are: 1) Future research is suggested to use a more substantial scope so that it can get more accurate implication results and be able to explain changes in whistleblowing intentions. 2) Because Adjusted R square in this study amounted to 0.105 which shows that the ability of the independent variable locus of control, personal cost, family support, friend support, self-confidence, and academic achievement has a 10% influence on the dependent variable whistleblowing intention. 10% is minimal, and other factors outside the research model explain 90 %. Future studies are suggested using additional variables that are more influential so that they can influence the development of an optimal whistleblowing system.

REFERENCES

- Ajzen, Icek. (1991). The theory of planned behaviour. *Organizational Behavior and Human Decision Processes*. Vol. 50, No. 2, p. 179-211.
- Azwar, S. (1995). *Human Attitude: Theory and Pengukurannya, Issue 2*. Student Library, Yogyakarta.
- Bagustianto, Rizki, and Nurkholis. (2015). Factors Influencing the Interest of Civil Servants (PNS) To Perform Whistle-Blowing Actions (Studies in BPK RI Civil Servants). *National Symposium on Accounting 18. September 16-19, 2015*. Medan.
- Bernawati, Y., & Napitupulu, G. (2018, 30 June). Effects of Organizational, Individual, and Demographic Factors on Whistle Intending Intention. *Journal of Strategic Accounting and Finance*, 1 (1), 1-12. <https://doi.org/https://doi.org/10.33005/jasf.v1i01.21>
- Beatrice, Giovani. (2016). *The Effect of Organizational Factors, Individual Factors, and Demographic Factors on the Intention of Whistleblowing*. Unair Repository, Surabaya.
- Chiu, Randy K. (2003). Ethical Considerations and Intention of Reporting Violations: Examining the Role of Moderation of the Locus of Control. *Journal of Business Ethics*. *Journal of Business Ethics*. Vol. 1, No. 2: PP 65-74.
- Curtis, Mary B., (2006). Do ethical decisions related to audits depend on mood? *Journal of Business Ethics*.
- Jogiyanto, 2007. *Behavioural Information System*. Revised Edition. Yogyakarta: Andi Offset.
- Kaplan, Steven E., and Whitecotton, Stacey M . (2001). Examining the Auditor's Reporting Intentions When Other Auditors are offered Client Jobs. *Journal of Practice and Theory*. Vol. 20 (1); 45-63.
- Mamahit, A., & Urumsah, D. (2018, 30 November). Comprehensive Whistle-lowing Model, Forensic Audit, Audit Investigation, and Fraud Detection. *Journal of Strategic Accounting and Finance*, 1 (2), 153-162. <https://doi.org/https://doi.org/10.33005/jasf.v1i2.43>
- Merdikawati, Risti and Andri Prastiwi. (2012). The Relationship of Professional Commitment and Anticipatory Socialization of Accounting Students with the Whistleblowing Intent. *Diponegoro Journal of Accounting*. Volume 1, Number 1, 2012, Page 1-10.
- Montesarchio, Cathilee, E., (2009). *Factors affecting unethical behaviour; the intention of college business students: planned behaviour theory*. Dissertation. Lynn University. www.proquest.com.
- Samudra, Nurul Hidayati. (2014). "Student Perceptions of Whistleblowing Actions. Faculty of

- Economics and Business, Dian Nuswantoro University Semarang* ".
- Septianti, Windy. (2013). The Effect of Organizational, Individual Situational, and Demographic Factors on the Intention to Conduct Internal Whistleblowing. *National Symposium on Accounting XVI. Manado: IAI*.
- Su, Chin-Chun and Ni, Feng-Yu. (2013). Budget participation and leeway on planned behaviour theory. *International Journal of Organizational Innovation*. Vol. 5, No. 4. pp. 91-99.