

THE INFLUENCE OF PERCEPTION OF BEHAVIORAL CONTROL, ATTITUDE AND WRONGDOER STATUS ON WHISTLEBLOWING AUDITOR BEHAVIOR AT BALI PROVINCE'S FINANCIAL AND DEVELOPMENT SUPERVISORY AGENCY

Luh Gede Pande Sri Eka JAYANTI, I Nyoman SUTAPA

Universitas Da Paz, Timor Leste

Corresponding author: Carlos Afonso Barreto

Faculty of Economics and Business, Warmadewa University, Indonesia

E-mail: Ekajayanti60@gmail.com

Volume 1
Nomor 2
July 2020
Page 41-45

Article History:

Received: 2020-03-15

Revised: 2020-03-22

Accepted: 2020-03-30

Abstract:

This study aims to analyze the Effect of Perception of Behavioral Control, Attitude, and Wrongdoer Status on Whistleblowing Auditor Behavior. The sample of this study consisted of Auditors of the Bali Province Certified Financial and Development Agency (BPKP) of 55 people. The data collection method used is using a questionnaire distributed to the Auditors of the Bali Province Certified Financial and Development Agency (BPKP). Data analysis in this study used multiple linear regression analysis using the SPSS (Statistica Program and Service Solution) program. Referring to the results of the analysis, that Perception of Behavioral Control has a positive effect on Whistleblowing Auditors. The attitude has a positive effect on the Whistleblowing Auditor. Wrongdoer status has a positive effect on Whistleblowing Auditors. Perception of Behavioral Control, Attitude, and Wrongdoer Status have a positive effect on Whistleblowing Auditors.

Keywords:

Behavior Control Perception, Attitude, Wrongdoer Status, Wrongdoer Status.



Cite this as: JAYANTI, L.G.P.S.E., SUTAPA, J.I.N (2020). The Influence Of Perception Of Behavioral Control, Attitude And Wrongdoer Status On Whistleblowing Auditor Behavior At Bali Province's Financial And Development Supervisory Agency. *International Journal of Environmental, Sustainability, and Social Science*, 1(2), 41-45. <https://doi.org/10.38142/ijesss.v1i2.1.145>

INTRODUCTION

Indonesia is a country located in the Southeast Asian region and also included in the category of developing countries. Where in terms of corruption in Indonesia is classified as high (Nabila and Handayani, 2019). This refers to reporting published by the Corruption Perceptions Index (CPI) where the report is published in one year by an international scale organization on accountability aspects, namely Transparency International (TI). Corruption Perception Index (CPI) is an index that measures the perception of business and expert behavior towards corruption in the public sphere, namely corruption practiced by civil servants, government officials, and politicians. Since its publication in 1995, CPI has been used by various countries for reference to the state of corruption in the country if a comparison is made with other countries with the number of countries 168

Research conducted by Algadri and Junaidi (2019) states that attitude also influences whistleblowing. Behavioral attitude is a person's positive or negative response due to behavior. Individuals who have confidence if an attitude can produce positive results then people can also have a positive attitude to the behavior and the opposite is also true, if individuals have confidence if an attitude can produce results that tend to be negative then the individual has a negative attitude to the behavior. Research conducted by Nabila and Handayani (2019) states that wrongdoer status is one that influences whistleblowing. According to the Cambridge Dictionary, a wrongdoer is someone who makes a mistake or something illegal, meaning the wrongdoer is an illegal or illegal activity carried out by someone. Referring to the research conducted, someone who has been held wrongdoer status or someone who has been proven to have committed violations or corruption, tends to produce information related to the case he is undergoing, meaning they tend to become a whistleblower. Error status or wrongdoer is one part of the factors that can encourage someone's intention to become a whistleblower. Hanif and Odiatma (2017) in their research found different results, namely the wrong doer's status did not produce a significant influence on whistleblowing behavior.

Theory of Planned Behavior. The theory of reasoned action says if the attitude will produce the influence of behavior through a stage to make decisions ethically (Ajzen, 2015). Theory of planned behavior is a theory of reasoned action enhanced by adding the role of perceived behavioral control. Besides the theory of planned behavior has advantages compared to other behavioral theories, this is due to the theory of planned behavior is a theory of attitude that can produce identification in the belief of someone to control themselves against something that can arise from the consequences of other people's behavior, as a result, of course, this will be the difference between the behavior of a person who has a will and who does not have a will (Rifda et al., 2015). Theory of planned behavior has three main parts, namely the attitude to behavior

that results in a reflection of judgment on a matter that produces profit and which does not become a profit, social factors that are a reaction of a thing that results from the most recent component, namely intention is a control system on the perception of behavior that arises to be a reflection of the past in the future (Ajzen, 2015).

Whistleblowing System. Whistleblower was an agency of an organization that had responsibilities and dared to take a conscience-based attitude. Whistleblowing is an acknowledgment that is carried out through someone for illegal acts, immoral acts, and illegal practices (Uys & Senekal, 2008). So that the whistleblowing-system is one of the systems used for the disclosure of illegal practices, have no morals, and violate a law that is carried out through members of every organization that arises in an organization. Whistleblowing-system is a system used to prevent and be able to identify acts of fraud that will arise in a particular organization. General system is used to detect fraud or violations of organizational members (Atmadja, Saputra, & Manurung, 2019; Gibson, 2018; Saputra & Sanjaya, 2019; Saputra, Subroto, Rahman, & Saraswati, 2020).

Behavioral Control Perception. Smith (2009) argues if the perception of behavior control is explained as the perception of a person about measuring the degree of difficulty when performing an action or certain behavior. The dimensions contained in the perception of behavior control are one's beliefs related to one's sense of ability and inability to act or act. Some individuals will feel awkward in reporting actions or problems that occur, so this will directly lead to whistleblowing intentions so that it will indirectly carry out whistleblowing. Control carried out by an individual in his behavior caused by several factors, including internal factors and external factors (Amrullah, 2008; Maichum, Parichatnon, & Peng, 2016). The internal factor that is meant comes from within the person such for example a skill, a sense of will, information, and so forth. While external factors in question are derived from the outside or from the environment that can be surrounded by the person (Röttger et al., 2017; Wheeler, Demarree, & Petty, 2007; Ayalew, 2020).

Attitudes on behavior are explained is a positive and negative feeling from someone if they are required to do a behavior that will be determined later. An attitude is the degree or benchmark of an individual in evaluating and assessing an action that is beneficial and unfavorable (Amrullah, 2008; Balushi, Locke, & Boulanouar, 2018; Engelland, 2014). Furthermore, a theory explained through the Theory of Planned Behavior states that the attitude is the amount of a feeling (affection) that can be felt by someone in supporting and rejecting an object that will later be faced or a feeling experienced where this can be measured through evaluative scales such as good and bad, agree and disagree and important and not important (Jayawarsa, Purnami, & Saputra, 2020; Sari, Triyuwono, Rosidi, & Kamayanti, 2015).

Wrongdoer status. ACFE produces a definition if its status is from the value and worth of a person with social status. Until one can only have the status of several others who want. If mistakes and cheating are carried out through members of the organization who have a high position it is difficult to report by members with low positions. That is because people with high positions have a position and authority that tends to be higher which can be used as a tool for revenge on members who report it. If the higher the position, there will be wider opportunities for the party reported to take revenge with the party who reported it. The status of an organization member who is cheating and acting illegally can affect the tendency of whistleblowing. Cheating taken by members with high positions or top management is not easy to anticipate (Adib-Hajbaghery & Kamrava, 2019; Saputra, Juniariani, Jayawarsa, & Darma, 2019; Yusuf, Yousaf, & Saeed, 2018).

METHOD

The method used in this study is multiple linear regression analysis. Where the population used in this study is the Auditor of the Bali Province Financial and Development Supervisory Board (BPKP) which is certified with a total sample of 55 people.

RESULTS AND DISCUSSION

Referring to the table stated that most respondents were male with 25 people and 62.5%, while the least were respondents with female sex, 15 people, and 37.5%. Referring to the table stated that most respondents aged 31-40 years with a total of 20 people and 50.0% while the least respondents with an age of more than 40 years with a total of 6 people and 15.0%. Respondents aged 21-30 were 14 people and 35.0%. Referring to the table, the majority of respondents were dominated by respondents who worked 6-10 years with a total of 24 people and 60.0%, while the least were respondents who had worked for 4 people and 10.0%. Respondents with more than 10 years of work were 12 people and 30.0%. Referring to the table, the majority of respondents were dominated by respondents with the most dominating S1 education, namely 20 people and 50.0%, while the least respondents with S3 education were 6 people and 15.0%. Respondents with Masters Education were 14 people and 35.0%. The respondents' perceptions on the behavioral control perception variable with 10 statement items, attitude with 3 statement items, wrongdoer status with 3 statement items, and whistleblowing behavior with 3 statement items are described as follows.

Referring to the table, the behavioral control perception variable has an overall average score of 4.01, if it is categorized as good, the lowest score is in the statement "I have the possibility of becoming a whistleblower" has a value of 3.68 if it is categorized as good, while the highest score is at the statement "I have full control of the exclusion that I spend" has a value of 4.20 when categorized as very good. Referring to the table, the Attitude variable has an overall average score of 3.88 if it is categorized as good, the lowest score is in the statement "I have a tendency to disclose the cheating that arises" has a value of

3.83 if it is categorized as good, while the highest score is on the Wrongdoer Status Variable Description statement Referring to the table, the wrongdoer Status variable has an overall average score of 3.82 if it is categorized as good, the lowest score is in the statement "As an auditor, I consider cases related to misuse of assets" has a value of 3.70 when categorized as good, while the highest score is the statement "As an auditor, I consider cases related to financial statement fraud" has a value of 3.97 is categorized as good (Adib-Hajbaghery & Kamrava, 2019; Sujana, Saputra, & Manurung, 2020; Yadav, Balaji, & Jebarajakirthy, 2019). Referring to the table, the Whistleblowing Behavior variable has an overall average of 3.88 if it is categorized as good, the lowest score is the statement "I expect the award to be given when I do whistleblowing" has a value of 3.85 if it is categorized as good, while the highest score is the statement "I have personal motivation when disclosing fraud and whistleblowing" has a value of 3.90 is categorized as good (Atmadja et al., 2019; Saputra & Sanjaya, 2019; Saputra et al., 2020).

Table 1. Multiple Linear Regression

Coefficients^a		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		
<i>Model</i>		B	Std. Error	Beta	t	Sig.
1	(Constant)	2,859	0,824		3,469	0,001
	Perception of Control Behavior Attitude Status Wrongdoer	0,068	0,032	0,266	2,112	0,042
		0,238	0,093	0,329	2,554	0,015
		0,284	0,107	0,372	2,665	0,011
	R	0,883				
	R Square	0,780				
	Adjusted R Square	0,761				
	F value	42,487				
	Sig.	0,000				

In the results of regression analysis as illustrated in the table, the formulation can be arranged as follows.

$$Y = 2.859 + 0.068 X1 + 0.238 X2 + 0.284 X3$$

The results of the formulation stated the number and direction of influence of each variable. The coefficient which has a positive sign has the same direction. Referring to the table, the coefficient can be explained as follows.

The value of the constant is assumed if without the added variable perception of behavior control, attitude, and wrongdoer status, then the value of whistleblowing behavior will have a value of 2.859. The coefficient value of behavioral control perception (X1) has a positive value of 0.068, which means if X1 (behavior control perception) an increase with the assumption of attitude, and wrongdoer status, is considered permanent then the whistleblowing behavior will increase has a value of 0.068 (Factor, 2018; Yang, Jin, & Tan, 2019). Attitude coefficient value (X2) has a positive value of 0.238, which means that if X2 (Attitude) increases with the assumption that behavioral control perception and wrongdoer status are considered permanent then whistleblowing behavior will increase has a value of 0.238 (Saputra et al., 2020). The coefficient value of wrongdoer status (X3) has a positive value of 0.284 which means that if X3 (wrongdoer status) increases with the assumption of behavioral and attitude control perception, it is considered permanent then the whistleblowing behavior will increase has a value of 0.284 (Watto, Monium, Ali, & Ijaz., 2020).

The Influence of Behavior Control Perception on Whistleblowing Behavior Referring to the results of data analysis shows that the effect of Behavioral Control Perception on Whistleblowing Behavior is a positive influence. The significance value of 0.042 < 0.05 indicates if H0 is rejected and H1 is given acceptance. This result means that the perception of behavioral control has a very positive and significant influence on whistleblowing behavior in BPKP Bali Province (Rifa'i, 2020). In other words, there is an increase in the perception of behavioral control in BPKP of the Province of Bali, there will be an increase in whistleblowing behavior in the BPKP of the Province of Bali, conversely, if the perception of behavioral control in the BPKP of the Province of Bali decreases, the whistleblowing behavior in the BPKP of the Province of Bali will increasingly decrease (Khanifah, Anam, & Astuti, 2017; Saputra & Sanjaya, 2019; Saputra et al., 2020).

The significance value of 0.015 < 0.05 indicates if H0 is rejected and H2 is received. This result means that attitude is a very positive and significant effect on whistleblowing behavior in BPKP Bali Province. In other words, there is an increase in attitudes towards BPKP in the Province of Bali, there will be an increase in the behavior of whistleblowing in the BPKP of the Province of Bali, conversely, if the attitude in the BPKP of the Province of Bali decreases, whistleblowing behavior in the BPKP of the Province of Bali will increasingly decrease (Saputra & Sanjaya, 2019; Wahyudi, Achmad, & Pamungkas, 2019).

Referring to the results of data analysis shows that if the influence of wrongdoer status on whistleblowing behavior is a positive effect, this is passed from a significance value of 0.011 with a beta coefficient of 0.284 having a positive value. The significance value of 0.011 < 0.05 indicates if H0 is rejected and H3 is given acceptance. This result means that the wrongdoer status is a very positive and significant influence on whistleblowing behavior in BPKP Bali Province. In other words, there is an increase in

wrongdoer status in BPKP of Bali Province. An increase in whistleblowing behavior in BPKP of Bali Province, on the contrary, if the wrongdoer status in BPKP of Bali Province decreases, the whistleblowing behavior in BPKP of Bali Province will decrease further (Saputra et al., 2020; Utami, Utami, & Hapsari, 2018).

CONCLUSION

Referring to the results of the research analysis and the results of the previous chapter discussion, conclusions can be drawn as follows:

The perception of behavioral control has a very positive and significant influence on the level of whistleblowing behavior in BPKP Bali Province. This states that the better the perceived behavioral control in BPKP Bali Province, there will be an increase in the level of whistleblowing behavior in BPKP Bali Province. Attitudes greatly produce a positive and significant influence on the level of whistleblowing behavior in BPKP Bali Province. This states that the better the attitude in the Bali Provincial BPKP, the higher the level of whistleblowing behavior in the BPKP Bali Province. Wrongdoer status is a very positive and significant influence on the level of whistleblowing behavior in BPKP Bali Province. This states that the better the wrongdoer status in BPKP Bali Province, the higher the level of whistleblowing behavior in BPKP Bali Province. Referring to the conclusions above, the suggestions from this research are as follows:

For students, this research can be used as a source of study and to manipulate research with the same type through the addition of several allocation variables. For BPKP auditors, the results of this study can be used as a basis for optimizing the whistleblowing behavior of the body. This can be done by optimizing the perception of behavioral control, attitude, and wrongdoer status given to each auditor. This can be done by producing auditors' guidance and advice as well as sharing experiences so that auditors feel comfortable and have attitudes and result in whistleblowing behavior will increase. For further researchers can add some other variables that support so they can develop research even better. The recommended variable is work discipline and the quality of performance that can be associated with whistleblowing.

REFERENCE

- Adib-Hajbaghery, M., & Kamrava, Z. (2019). Iranian teachers' knowledge about first aid in the school environment. *Chinese Journal of Traumatology - English Edition*, 22(4), 240–245. <https://doi.org/10.1016/j.cjtee.2019.02.003>
- Ajzen, I. (2015). Consumer attitudes and behavior: the theory of planned behavior applied to food consumption decisions. *Rivista Di Economia Agraria*, 70(2), 121–138. <https://doi.org/10.13128/REA-18003>
- Algadri & Junaidi. (2019). *Pengaruh Sikap Perilaku, Norma Subjektif, Persepsi Pengendalian Perilaku Pada Intention Whistleblowing (Studi Pada Kantor Akuntan Publik Di Kota Malang)*. E-JRA Vol. 08 No. 02.
- Amrullah, M. M. (2008). Implementasi Theory of Planned Behavior dalam Mendeteksi Minat dan Perilaku Fraud pada Sektor Publik | 1. *Universitas Brawijaya*, (2016), 1–20.
- Atmadja, A. T., Saputra, K. A. K., & Manurung, D. T. H. (2019). Proactive Fraud Audit , Whistleblowing and Cultural Implementation of Tri Hita Karana for Fraud Prevention. *European Research Studies Journal*, XXII(3), 201–214.
- Ayalew, N. A. (2020). Special Investigate Techniques for Human Trafficking Investigation in Ethiopia. *International Journal of Environmental, Sustainability, and Social Science*, 1(1), 15–24. <https://doi.org/10.38142/ijesss.v1i1.38>
- Balushi, Y. Al, Locke, S., & Boulanouar, Z. (2018). Islamic financial decision-making among SMEs in the Sultanate of Oman: An adaption of the theory of planned behaviour. *Journal of Behavioral and Experimental Finance*, 20, 30–38. <https://doi.org/10.1016/j.jbef.2018.06.001>
- Engelland, B. T. (2014). Religion, humanism, marketing, and the consumption of socially responsible products, services, and ideas: Introduction to a special topic section. *Journal of Business Research*, 67(2), 1–4. <https://doi.org/10.1016/j.jbusres.2013.03.005>
- Factor, R. (2018). Reducing traffic violations in minority localities: Designing a traffic enforcement program through a public participation process. *Accident Analysis and Prevention*, 121(July), 71–81. <https://doi.org/10.1016/j.aap.2018.09.005>
- Gibson, M. R. (2018). *An Analysis of Fraud Prevention and Detection in Not-for-profit Organization in The State of South Carolina*. Liberty University.
- Hanif & Oditma. (2017). *Pngaruh PersonalCost Reporting, Status Wong Doerdan Tingkat Keseriusan Ksalahan Pada Whistleblowing Intention*. *urnal Akuntansi Keuangan dan Bisnis* Vol. 10, No. 1.
- Jayawarsa, A. A. K., Purnami, A. A. S., & Saputra, K. A. K. (2020). Budgetary slack: Participation perspective, information asymmetry, and local wisdom of Tri Hita Karana. *Journal of Advanced Research in Dynamical and Control Systems*, 12(1), 210–217. <https://doi.org/10.5373/JARDCS/V12I1/20201031>
- Khanifah, Anam, M. C., & Astuti, E. B. (2017). Pengaruh Attitude Toward Behavior, Subjective Norm, Perceived Behavioral Control Pada Intention Whistleblowing. *Jurnal Akses*, 1224, 147–158.
- Maichum, K., Parichatnon, S., & Peng, K. C. (2016). Application of the extended theory of planned behavior model to investigate purchase intention of green products among Thai consumers. *Sustainability (Switzerland)*, 8(10). <https://doi.org/10.3390/su8101077>

- Nabila & Handayani. (2019). *Pengaruh Status Pelanggar, Personal Cost Of Reporting, Dan Komitmen Organisasi Pada Intensi Aparatur Sipil Negara (Asn) Melakukan Whistleblowing*. Jurnal Ekonomi dan Bisnis. Universitas Gadjah Mada. 1(2).
- Rifa'i, K. (2020). BRI Syariah Banyuwangi: Strength And Strategy To Improve Customer Loyalty. *International Journal of Environmental, Sustainability, and Social Science*, 1(1), 88-93. <https://doi.org/10.38142/ijesss.v1i1.56>
- Rifda, D. Z., Miranti, Achmad Rizki, A., Tidy, T., Atikah, Fauziah, D. A., ... Sari, A. Y. (2015). *Sejarah Theory of Reasoned Action dan Theory of Planned Behavior*. 4(March), 1-23.
- Röttger, S., Maier, J., Krex-Brinkmann, L., Kowalski, J. T., Krick, A., Felfe, J., & Stein, M. (2017). Social cognitive aspects of the participation in workplace health promotion as revealed by the theory of planned behavior. *Preventive Medicine*, 105. <https://doi.org/10.1016/j.ypmed.2017.09.004>
- Saputra, K. A. K., Sujana, E., & Tama, G. M. (2018). Perspektif Budaya Lokal Tri Hita Karana dalam Pencegahan Kecurangan pada Pengelolaan Dana Desa. *Jurnal Akuntansi Publik*, 1(1), 28-41.
- Saputra, K. A. K., Juniariani, N. M. R., Jayawarsa, A. A. K., & Darma, I. K. (2019). Conflict of Interest Dan Independensi Auditor Pada Kantor Akuntan Publik Di Bali. *InFestasi*, 15(1), 1-9. <https://doi.org/10.21107/infestasi.v15i1.5478>
- Saputra, K. A. K., & Sanjaya, I. K. P. W. (2019). Whistleblowing and Tri Hita Karana to Prevent Village Fund Fraud in Bali. *International Journal of Religious and Cultural Studies*, 1(2), 68-73. <https://doi.org/10.34199/ijracs.2019.10.03>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2020). Issues of morality and whistleblowing in short prevention accounting. *International Journal of Innovation, Creativity and Change*, 12(3), 77-88.
- Saputra, K. A. K., Dewi, P. E. D. M., Larasdiputra, G. D., Manurung, D. T., & Amani, T. (2020). Preventing Fraudulent Use of Funds Management Operational Support Education. *International Journal of Psychosocial Rehabilitation*, 24(06).
- Sari, D. P., Triyuwono, I., Rosidi, & Kamayanti, A. (2015). Human's Behavior towards Income in the Perspective of Mother Teresa. *Procedia - Social and Behavioral Sciences*, 211(September), 977-983. <https://doi.org/10.1016/j.sbspro.2015.11.130>
- Smith, J. A. (2009). *Dasar-dasar Psikologi Kualitatif Pdoman Paktis Metode Penelitian*. Bandung: Penerbit Nusa Media.
- Sujana, E., Saputra, K. A. K., & Manurung, D. T. H. (2020). Internal control systems and good village governance to achieve quality village financial reports. *International Journal of Innovation, Creativity and Change*, 12(9), 98-108.
- Utami, I., Utami, K. D., & Hapsari, A. N. S. (2018). *Local Wisdom Values, Ethical Climate, And Moral Intensity In Whistleblowing Of Village Fund Administration*.
- Uys, T., & Senekal, A. (2008). Morality of principle versus morality of loyalty : The case of whistleblowing. *African Journal of Business Ethics*, 3(1), 38-45.
- Wahyudi, S., Achmad, T., & Pamungkas, I. D. (2019). Whistleblowing System and Fraud Early Warning System on Village Fund Fraud : The Indonesian Experience. *International Journal of Financial Research*, 10(6), 211-217. <https://doi.org/10.5430/ijfr.v10n6p211>
- Watto, W. A., Monium, A., Ali, Q., & Ijaz, A. (2020). The Impact Of Ethical Context On Employees In-Role Performance And Citizenship Behavior In Telecom Sector Of Pakistan: The Mediating Role Of Perceived Organizational Support. *International Journal of Environmental, Sustainability, and Social Science*, 1(1), 25-35. <https://doi.org/10.38142/ijesss.v1i1.39>
- Wheeler, S. C., Demarree, K. G., & Petty, R. E. (2007). Understanding the role of the self in prime-to-behavior effects: The active-self account. *Personality and Social Psychology Review*, 11(3), 234-261. <https://doi.org/10.1177/1088868307302223>
- Yadav, R., Balaji, M. S., & Jebarajakirthy, C. (2019). How psychological and contextual factors contribute to travelers' propensity to choose green hotels? *International Journal of Hospitality Management*, 77(August 2018), 385-395. <https://doi.org/10.1016/j.ijhm.2018.08.002>
- Yang, X., Jin, Z., & Tan, J. (2019). Foreign residency rights and companies' auditor choice. *China Journal of Accounting Research*, 12(1), 93-112. <https://doi.org/10.1016/j.cjar.2019.01.002>
- Yusuf, F., Yousaf, A., & Saeed, A. (2018). Rethinking agency theory in developing countries: A case study of Pakistan. *Accounting Forum*, 42(4), 281-292. <https://doi.org/10.1016/j.accfor.2018.10.002>