

Factors Influencing the Whistleblowing Behaviour: A Perspective from the Theory of Planned Behaviour

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ABSTRACT

Manuscript type: Research paper.

Research aim: This study aims to analyse the factors that influence the whistleblowing behaviour of auditors in the public sector by employing the Theory of Planned Behaviour.

Design/ Methodology/ Approach: A survey involving 125 government auditors working in the auditor board in Bali, Indonesia is conducted. The data collected are analysed through Structural Equation Modeling (SEM).

Research findings: Results indicate that perceived behavioural control plays a significant role on the whistleblowing intention and behaviour of the whistleblowers. However, their attitude towards whistleblowing and their subjective norms are found to have insignificant effects on the whistleblowing intention. This study also finds a positive relationship between whistleblowing intention and whistleblowing behaviour.

Theoretical contribution/ Originality: Despite the vast literature on whistleblowing behaviour, this phenomenon has not been well-researched in the context of Indonesia. In that regard, this study hopes to fill the gap by investigating this issue from the Indonesian government auditors' perspective.

Practitioner/ Policy implication: This research is expected to benefit the regulators and audit firms that are striving to enhance the ethicality of their auditors. In that regard, it also facilitates in protecting the

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country from abusive and corrupted practices which can cause losses for the country.

Research limitation/ Implications: While whistleblowing behaviour may be influenced by numerous factors, this study only considers the individual factors. Hence, future research should incorporate organisational, situational, and demographics factors in investigating the issue.

Keywords: Auditor, Behaviour, Corruption, Fraud, Whistleblowing
JEL Classification: M40

1. Introduction

Corruption is a pervasive phenomenon in Indonesia. Various efforts have been made by the government to deal with the various cases of corruption and one of the ways is through whistleblowing. This effort has proven to increase the Corruption Perception Index 2015 score and it has led Indonesia's position to drop from 107 to 88, out of 168 countries (Transparency International, 2015). This achievement should be appreciated as it is the result of the collaboration between the government, communities and businesses, combined as an effort to combat the corruption epidemic.

Whistleblowing is defined as the disclosure of illegal, immoral or illegitimate practices by organisation members who are under the control of their employers, to persons or organisations, who may be able to enforce action (Near & Miceli, 1985). A whistleblower plays an important role in disclosing financial scandals that occur in private or public organisations. Dyck, Morse, and Zingales (2010) reported that 17 per cent of corporate fraud is disclosed by employees while 10 per cent is revealed by external auditors. In another study conducted in the U.S., employees are found to play a key role in fraud detection (19.2 per cent). This phenomenon seems to exceed the role of the media and regulators (16 per cent) as well as auditors (14.1 per cent) (Widayati, 2012). These statistics suggest that whistleblowing is the strongest method of fraud detection (ACFE, 2010). Additionally, complaints from whistleblowers are more effective in revealing fraud as compared to other methods such as internal or external audits (Sweeney, 2008).

While whistleblowing has been described as an old issue in fraud cases, only a few whistleblowers exhibit great courage to reveal crimes that occurred mainly in the public sector. Within the Indonesian context, Khairiansyah, the former auditor of the Indonesian auditor board, was

awarded the Integrity Award by Transparency International Germany when he exposed the fraud occurrence that happened in the Indonesian auditor board. Despite the recognition of his courage, his role as a whistleblower had also created some controversies. On one hand, the community regarded Khairiansyah as a hero, on the other hand, his whistleblowing behaviour had also generated criticism from the top management. His behaviour was criticised as being inappropriate and contrary to the organisation's procedures. His attitude was also regarded as that of a person trying to create popularity (News Liputan6.com, 2005). As a result of his whistleblowing, not only were there sanctions, he also had to face criminal charges as a penalty for his act. This dehumanising environment and conflicting views surrounding the whistleblower could distort a person's interest in wanting to reveal any misconduct within an organisation (Waytz, James, & Young, 2013).

Moving to the auditor's context, it can be said that the role of the auditor as a whistleblower is increasingly important today because such actions facilitate a reduction in corruption within the public sector. However, only a few studies exist to explain this phenomenon (Latan, Ringle, & Jabbour, 2016) with many of them (Brown, 2013; Hays, 2013) drawing evidence from developed countries. Using the Theory of Planned Behaviour, Hays (2013) investigated the impact of attitude, subjective norms and perceived behavioural control on the management accountants' intention to report fraudulent accounting activities in the U.S. He used the whistleblowing intention as a proxy to measure the whistleblowing behaviour of the participants.

In a study conducted in Australia by Bobek, Robin, and Sweeney (2007), employees were found to be more likely to report any wrongdoings in their organisations for three reasons: when they perceive that it would threaten the organisation, when it happened frequently and when it would have serious impacts on them and the country. While these studies do provide the insights, it appears that the theories and practices developed in the context of matured markets may not be applicable for developing countries such as Indonesia. This can be viewed from the country's administrative system which lacks a robust legal system; in addition, the country of Indonesia also carries a distinctive cultural aspect that is unlike the western society; moreover, its population bears a certain behavioural pattern that flows from its diverse religious beliefs and values. Bearing these differences in mind, it appears that there is an imperative need to investigate this issue of whistleblowing from the perspective of a developing country.

Motivated by the gap identified in the literature, this study employs the Theory of Planned Behaviour to investigate the factors that influence the Indonesian government auditor's intention and behaviour towards whistleblowing. This study extends on existing research in whistleblowing behaviour in the following ways. First, this study contributes to the emergent interest in this field by focusing on how the government auditors in a developing economy like Indonesia, respond to the whistleblowing behaviour. In contrast with previous studies which were mainly conducted in the western context that is typically characterised by the individualistic culture, this study will hence focus on an Asian community that possesses a distinctive culture which is collectivistic and where social life is more dominating than the private life (Jetten, Postmes, & McAuliffe, 2002). From these angles, it is possible that different kinds of behaviour may be encountered. In addition, since this study represents the public sector, theories, concepts and practices developed in the private sector research may not necessarily be applicable. It is hereby emphasised that the work culture in the public sector of Indonesia stresses on "kolegalisme" in bureaucracy (Semendawai et al., 2011) which means involving many others in public decision making. This aspect of the culture in the public sector is different from the private sector which prioritises good performance. Consequently, fraud in the bureaucratic structure as noted in the public sector, is rarely exposed in the mass media, unless the culprit is caught red-handed in the crime. The number of fraud cases detected in Indonesia is high and this is an indication that the government auditors are still reluctant to become whistleblowers (Semendawai et al., 2011; Latan et al., 2016). Recognising this phenomenon, there is an urgent need for a more deliberate study to be conducted so as to address this issue. Second, unlike Hay's (2013) study, this research measures both the intention and the actual behaviour of whistleblowing although the notion of actual behaviour may be more difficult to capture, especially in a sensitive area such as this. This study also gives focus to organisations that rely on employees to report fraud and in that regard, it is important to advance the understanding of whistleblowing intentions with whistleblowing behaviours. The latter, whistleblowing behaviour, is very important because employees in position, can take the necessary action to report the wrongdoings of another person within the organisation. With that in mind, the outcome drawn from a study of this nature will be of significance to society (Mesmer-Magnus & Viswesvaran, 2005).

The remaining discussion of this paper is organised as follows: Section 2 reviews the prior literature and develops the hypotheses. Section 3 discusses the methodology approach in this study. Sections 4 and 5 look at the data analyses and discusses the findings and Section 6 concludes the paper.

2. Literature Review and Hypotheses Development

2.1 Whistleblowing

Whistleblowing is a constructive deviant behaviour that benefits the organisation and society (Appelbaum, Laconi, & Matousek, 2007). Spreitzer and Sonenshein (2004) stated when an employee is aware of any illegal practices in the organisation and chooses to disclose this wrongdoing to the authorities, it is considered to be a positive act. The disclosure is done on purpose and it appears to deviate from the organisation's norm. Nonetheless, whistleblowers are often faced with a dilemma because the practice of whistleblowing not only promotes justice and fairness, it may also come across as disloyal. On the one hand, some whistleblowers may receive heroic acclaims as they may be acting in the service of fairness and justice when exposing corporate wrongdoings (Johnson, 2003). On the other hand, whistleblowing may constitute an act of disloyalty, depending on the relationship between the offender and the whistleblower. Whistleblowers may also suffer the consequences, for example, they may face revenge, reassignment, termination as well as personal distress. All of these repercussions may come from their organisation or from their community due to their actions (Dyck et al., 2010) in reporting another person's wrongdoing to a third party which is often seen as an act of betrayal (Waytz et al., 2013).

In the wake of corporate scandals involving accounting firms, whistleblowing has become an important monitoring mechanism (Alleyne, Hudaib, & Pike, 2013). The accounting profession and other interested regulatory bodies are calling for whistleblowing to be a prominent part of the organisational culture. Although professional codes of ethics state the need for audit members to approach their work with integrity and to report any wrongdoings, both actual and suspicious, recent corporate scandals have questioned the soundness of the professional code of conduct in preventing such scandals and in protecting public interests (Dart, 2011). While auditors are required to act in public interest, and to disclose any misconduct occurring in the organisation, only qualified

and trusted persons could perform the responsibility professionally and ethically. Auditors have responsibilities beyond that of a normal employee since the auditor's allegiance is owed to the public, above and beyond their employer or client (Hwang, Staley, Chen, & Lan, 2008). In this regard, whistleblowing should not be perceived as a non-compliant behaviour, but rather, as a form of the fulfillment of responsibility and professionalism of an auditor. Auditors are perceived as professionals if they can balance interests in performing public service and making ethical decisions. Understanding this role is essential for professional auditors particularly those involved in dynamic environments (Haron, Ishak, & Na, 2015). A dynamic environment will affect the motivation of an ethical choice for an auditor to disclose crimes or scandals to the public (Semendawai et al., 2011).

In addition to the dynamic environments, whistleblowing behaviour may also be influenced by individual factors (Chiu, 2003; Patel, 2003). A few scholars (Nayir & Herzig, 2012; Park, Regh, & Lee, 2005) have emphasised the importance of investigating whistleblowing behaviour from an individual's viewpoint since whistleblowing is primarily driven by an individual's decision-making processes, which are affected by different religiosity, ethical values and personality traits. Individuals who have information on the activities or situations which are perceived to be illegal, immoral or unethical, may disclose the wrongdoing to other parties, either inside or outside the organisation, as an attempt to bring in changes (Barnett, Cochran, & Taylor, 1993). Their decisions to report the wrongdoing of activities or situations, may also depend on a number of individual factors. For instance, these individuals may have greater commitment to the pro-social organisational behaviour values and the belief that reporting is for the good of the organisation. As one might expect, these employees may also have more positive attitudes towards whistleblowing. Given these arguments, this study intends to explain the whistleblowing behaviour of Indonesian auditors by focusing on the individual factors. In the context of this study, individual factors would refer to the individual's attitude towards the whistleblowing behaviour, the individual's subjective norms on the whistleblowing behaviour and the individual's perceived behavioural control.

2.2 Theory of Planned Behaviour

In examining the individual factors that may influence the government auditors to become a whistleblower, this study employs the Theory of

Planned Behaviour. As an extension of the Theory of Reasoned Action, this theory incorporates an additional construct – perceived behavioural control. This integration of the construct is expected to ease the understanding of the limitations of the individual in performing a certain behaviour. According to Ajzen (1991), a person can act upon the intentions only if he/she has control over his/her behaviour. One's intention to perform a behaviour is not only determined by one's attitude and subjective norm, but also one's perception of his/her behavioral control. The intention to engage in a behaviour such as whistleblowing thus, would be predicted by the individual's attitude, which is a function of all beliefs about the consequences of behaviour, weighted by their importance, and referent subjective norms for engaging in whistleblowing.

The first construct – attitude towards whistleblowing behaviour refers to the degree to which an individual holds a positive or negative view of things, people, institutions, events, behaviours, or specific intents. The individual's attitude towards a behaviour is derived from the belief of the consequences of such a behaviour. It refers to the degree to which a person has a favourable or unfavourable evaluation or appraisal of the behaviour in question (Ajzen, 1991). When an individual perceives that the behaviour will generate a positive outcome, then he/she will have a positive attitude, and vice versa.

The second construct – subjective norm refers to an individual's perception on a particular behaviour, which is influenced by the perceived social pressure. If an individual believes that a referent approves his/her intention to perform a particular behaviour and he/she is motivated to follow that behaviour, then the individual will feel the social pressure of "to perform or not to perform" that behaviour (Ajzen, 1991). This pressure arises from the individual's perception concerning the importance of, and approval of the behaviour, by certain "significant persons" such as family members, friends, co-workers, superiors, or other important stakeholders (Hays, 2013).

The third construct – perceived behavioural control, is the perception or ability of self, the individual's perception of his/her own control over such a behaviour. Carpenter and Reimers (2005) defined perceived behavioural control as simply the individual's perception of the ease or difficulty of performing a particular behaviour. Perceived behavioural control is determined by past experiences or it may also be affected by other individual's experiences.

In combination, individuals will have an intention to perform a certain behaviour if they have a positive view of the behaviour, if they

face the social pressure to perform the behaviour and if they possess the ability to perform the behaviour. Intention to perform the behaviour will eventually lead to actual behaviour directly (Ajzen, 1991).

2.3 Attitude towards Whistleblowing and Whistleblowing Intention

Ajzen (1991) described attitude as the individual's evaluation about things, people, institutions, events, behaviours, intention or even the performance of a targeted behaviour. Within the literature of ethical decision-making, studies (e.g., Bobek & Hatfield, 2003) have suggested that attitude could be a significant predictor of an individual's ethical intentions. In this regard, attitude is assumed to be an independent factor that can have a direct impact on the intent of the individual's behaviour such as the whistleblowing behaviour. However, this may depend on how favourable or unfavourable that individual feels towards the whistleblowing behaviour (Alleyne et al., 2013).

Carpenter and Reimers (2005) stated that an individual is more likely to disclose any misconduct and act as a whistleblower if he/she knows that the consequence of such a behaviour is rewarded. Conversely, if a person feels that such a behaviour will be penalised, he/she may possess a negative attitude towards the whistleblowing behaviour.

Previous studies have noted the positive effects of attitude and whistleblowing intentions (Park & Blenkinsopp, 2009; Alleyne, 2016; Trongmateerut & Sweeney, 2013; Hays, 2013; Latan et al., 2016), and ethical behaviour (Uddin & Gillet, 2002; Bobek & Hartfield, 2003; Carpenter & Reimers, 2005; Bobek et al., 2007; Cieslewicz, 2016). Based on these results, it can be deduced that attitude has the most influence in the prediction of behavioural intent. Based on this, the hypothesis formulated is as follows:

H₁: Attitude towards whistleblowing has a positive effect on whistleblowing intention.

2.4 Subjective Norm and Whistleblowing Intention

Subjective norm is referred to as the individual's interpretation about the opinion of the significant others with regard to a particular behaviour (Cialdini & Trost, 1998). It may also be seen as the perceived pressure exerted by the significant others for one to perform or not to perform, a particular action (Ajzen, 1991). Within the context of whistleblowing

intentions, a government auditor may face the ethical dilemma of disclosing any misconduct performed by colleagues or superiors. On one hand, support from top management or trusted channels may motivate the auditor to report the violation as the auditor would depend on the authoritative members of his/her community to respond to such social situations, especially during times of uncertainty (Cialdini & Goldstein, 2004). On the other hand, the government auditor may feel reluctant to engage in the whistleblowing actions if he/she perceives a lack of support from the other decision makers within the organisation. Feldman and Lobel (2008) noted that social norms are more important in influencing the individual's intention to whistleblow than organisational rules.

Previous studies (Carpenter & Reimers, 2005; Park & Blenkinsopp, 2009; Hays, 2013) noted that there is a positive relationship between subjective norms and whistleblowing intentions. For instance, Carpenter and Reimers (2005) found that subjective norms which include the influence of family members, friends and others who are close to the individual, may affect the individual's intent to report misconduct. This intention can be influenced by the positive or negative feelings of the other people surrounding the individual. These people may be important to the individual, for example, the partner, spouse, family members, close friends and others. In their study, Park and Blenkinsopp (2009) asserted that subjective norms can be the strongest determinant of the individual's intent to whistleblow among Korean police officers. In his study, Hays (2013) similarly provided empirical evidence which shows that the endogenous construct of subjective norms can affect the individual's whistleblowing intentions. Based on these arguments, the hypothesis formulated is as follows:

H₂: Subjective norms have a positive effect on whistleblowing intention.

2.5 Perceived Behavioural Control and Whistleblowing Intention

Perceived behavioural control refers to the individual's perception of the ease or difficulty in performing a specific behaviour. It is formed based on the individual's belief of the presence of resources and opportunities which can further motivate the individual's whistleblowing behaviour or the absence of such resources and opportunities which can further dampen the individual's desire to engage in whistleblowing behaviour

(Alleyne et al., 2013). One of the control belief factors of whistleblowing is organisational hindrances which can thwart or ignore the reporting. This can affect the confidence of the respective individual. A person who is about to report on someone's wrongdoing must have a high level of confidence. Otherwise, this intention to whistleblow may not be successful. Another negative belief is the retaliation of other parties, due to the reporting. This belief is one of the most important control factors that discourages employees from reporting illegitimate activities (Mesmer-Magnus & Viswesvaran, 2005). This is because legislators assume that the legal protection of whistleblowers is one of the most effective ways to encourage an employee to report wrongdoings in an environment with highly perceived behavioural control.

Previous researches (Park & Blenkinsopp, 2009; Hays, 2013; Latan et al., 2016) found that perceived behavioural control has positive effects on whistleblowing intentions. For instance, Hays (2013) noted that perceived behavioural control is positively related to the internal whistleblowing intentions of accountants in reporting fraudulent accounting activities. A more recent study conducted by Latan et al. (2016) reported that perceived behavioural control is a key factor influencing the actual behaviour. They found that public accountants who possessed higher perceived behavioural control tend to report the wrongdoings. Based on these literature, the hypothesis formulated is as follows:

H₃: Perceived behavioural control has a positive effect on whistleblowing intention.

2.6 Whistleblowing Intention and Whistleblowing Behaviour

Whistleblowing intention refers to the individual's probability of choosing to whistleblow, under certain circumstances (Zhang, Chiu, & Wei, 2009). Evidence concerning the relationship between intention and actual behaviour has shown that behaviour intention is a good predictor of actual behaviour. Behaviour intention measures how hard people are willing to try, and how much of an effort they are planning to exert, in order to perform the behaviour (Ajzen, 1991).

Intention plays an important role in determining human action. When a specific behaviour poses no serious problems of control or threat to its completion, intention can be predicted with substantial accuracy (Ajzen, 1991). The relationship between intention and behaviour, in the whistleblowing context, has rarely been empirically tested. Moreover,

results have also been inconclusive (Mesmer-Magnus, & Viswesvaran, 2005). Previous studies (Barnett, Bass, & Brown, 1996; Chiu & Erdener, 2003) documented a significant relationship between whistleblowing intention and whistleblowing behaviour, in the context of peer reporting. These studies also indicate that an individual's whistleblowing intention can predict his/her final behaviour. Based on these literature, the hypothesis formulated is as follows:

H₄: Whistleblowing intention has a positive effect on whistleblowing behaviour.

2.7 Perceived Behavioural Control and Whistleblowing Behaviour

Perceived behavioural control, which refers to an individual's perception of the ease or difficulty in performing a particular behaviour, has a direct influence on behaviour (Carpenter & Reimers, 2005). If someone has an intention to behave, it will result in an actual behaviour when the person has the perceived behavioural control to perform that intention. But sometimes, the actual behaviour does not match with the initial intention. When this happens, the actual behaviour changes the individual's perception of his/her perceived behaviour control.

Beliefs about the availability of an opportunity or resources can also determine the individual's intention to perform specific behaviours (Ajzen, 2005). Thus, a person's attitude is not always consistent with his/her behaviour. For example, government auditors who are aware of fraudulent accounting activities may not report the misconduct because they are afraid of being charged with criminal allegations. In such a dehumanised conflicting environment, the respective auditor may have lower confidence to pursue with the whistleblowing action. In such a circumstance, the individual's perceived behaviour control may play an important role in instilling higher confidence for the person involved. In this regard, the government auditors need to consider their perceived behavioural control which can propel or impede them from reporting the wrongdoing. Clearly, the intention or motivation to perform cannot be translated into actual behaviour. Thus, the whistleblowing action cannot be accomplished when the auditors do not have enough ability and opportunity to make it happen.

Chang (1998) suggested that perceived behavioural control is a strong predictor of a person's behaviour. It is emphasised that the greater the individual's perceived behavioural control, the more likely

he/she is to perform the behaviour (Ajzen, 1991). Based on these, the hypothesis formulated is as follows:

H₅: Perceived behavioural control has a positive effect on whistleblowing behaviour.

Based on the literature review and the hypotheses formulated, a research framework is developed for this study, as shown in Figure 1.

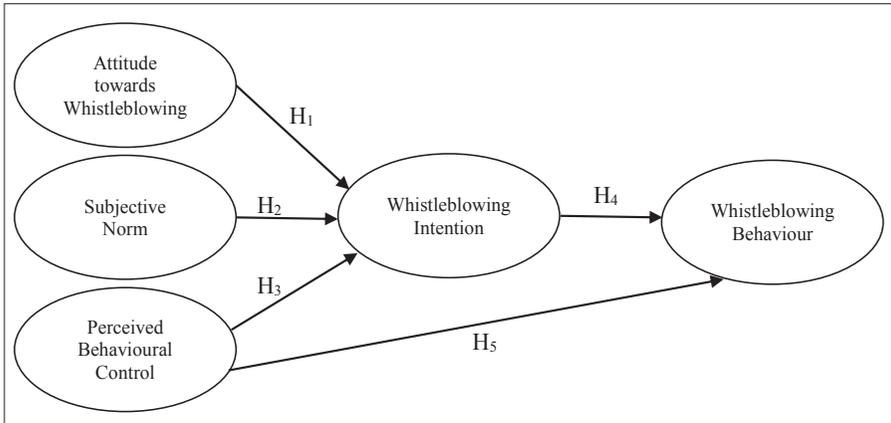


Figure 1: Theoretical Framework

3. Methodology

3.1 Measures of Constructs

The framework provided in Figure 1 illustrates three main constructs. Each construct was measured by using multiple items (see Appendix). All these items were measured with a seven-point semantic differential scale. Attitude towards behaviour measures the government auditors' evaluations about the whistleblowing behaviour. This is assessed based on five items. Subjective norm refers to the government auditors' interpretation of the significant others' perception about their whistleblowing action. This is measured by using four items. Perceived behavioural control is measured by using four items which evaluate the government auditors' perceptions of the ease or difficulty in performing whistleblowing. Six items were utilised to assess the government auditors' willingness or intentions to whistleblow. The measurements for attitude, subjective norms, perceived behaviour and whistleblowing intention were adapted from Hays (2013). Finally, whistleblowing be-

haviour was measured by using three items which were adapted from Nayir, Rehg, and Asa (2016).

3.2 Sampling Unit

This study employed the survey method. It used questionnaires which were administered on the respondents so as to test the research framework and the hypotheses developed. The respondents of this study were drawn from a population of 90 auditors who were working with the Supreme Audit Institution (BPK) and 50 auditors with the Finance and Development Supervisory Agency (BPKP) in Bali, one of the provinces in Indonesia. These two institutions were selected because they acted as the government's auditors. While the BPK acted as an external auditor, the BPKP acted as an internal auditor. Nonetheless, both institutions practiced the whistleblowing system as a way to realise their mission of fighting against corruption in the Indonesian public sector. Since the population of this study is small, sampling was done through the consecutive sampling method whereby every subject in the population was selected until the required sample size was achieved. The questionnaires were personally distributed to all auditors working in both institutions. Of the 140 questionnaires administered, only 125 were retrieved, resulting in 89.29 per cent response rate. Table 1 presents the sample characteristics of the respondents.

The gender of the respondents was almost equally distributed between males (56.8 per cent) and females (43.2 per cent). Majority of

Table 1: Demographic Summary of Survey Respondents

Demographic Variables	Percent (%)
Gender	
Male	56.8
Female	43.2
Highest Level of Education	
Diploma of Accounting	25.6
Bachelor's Degree	71.2
Masters Degree	3.2
Work Experience	
Less than 5 Years	36.0
5-10 Years	40.8
More than 10 Years	23.2

the respondents possess a bachelor's degree (71.2 per cent), followed by the diploma of accounting (25.6 per cent) and a masters degree (3.2 per cent). Most of the respondents have working experience ranging from five to 10 years (40.8 per cent). About one third (36.0 per cent) have less than five years and 23.2 per cent have more than 10 years of working experience.

4. Analysis and Findings

4.1 Measurement Model Test

This study employed the structural equation modeling (SEM) formula to test the conceptual model and the hypotheses developed. A measurement model comprising all the constructs of interest was evaluated. First, a convergent validity test was performed to assure that the multiple items used to measure the constructs were in agreement. As suggested by Hair, Sarstedt, Ringle, and Mena (2012), the factor loadings, composite reliability and average variance that were extracted, were also used as indicators to assess the convergent validity. As shown in Table 2, the loadings for all the items ranged between 0.631 and 0.927, exceeding the threshold value of 0.6 (Hair et al., 2012). All the constructs have composite reliability values of between 0.83 to 0.94, which exceeds the recommended value of 0.7 (Hair et al., 2012). In addition, the average variance extracted (AVE) of these constructs achieved the cut-off point of 0.50 (Hair et al., 2012). Second, a discriminant validity test was conducted to ensure that the measures did not reflect other variables. Using Fornell and Larcker's (1981) approach, the discriminant validity was tested. All the scales had substantially higher AVE values as compared to their correlation with other constructs. This result provides evidence which shows discriminant validity (Table 3). In summary, the measurement model satisfies the validity and reliability tests. Hence, constructs developed for this measurement model are reliable and can be used for testing the structural model and the associated hypotheses. The measurement model thus has good reliability and convergent validity.

4.2 Structural Model

As the hypothesised measurement model satisfies the validity and reliability assessment, the hypothesis testing schedule was then proceeded. Table 4 summarises the overall fit indices of the structural model.

Table 2: Results of Confirmatory Factor Analysis (CFA)

Constructs	Items	Standardised Loading	t-value	Average Variance Extracted	Composite Reliability
Attitude towards whistleblowing	ATW1	0.63	a	0.52	0.83
	ATW2	0.68	5.78		
	ATW3	0.66	6.01		
	ATW4	0.78	5.90		
	ATW5	0.63	6.41		
Subjective norm	SN1	0.67	a	0.55	0.83
	SN2	0.80	6.56		
	SN3	0.83	7.27		
	SN4	0.66	7.59		
Perceived behavioural control	PBC1	0.70	a	0.61	0.86
	PBC2	0.84	7.55		
	PBC3	0.84	9.51		
	PBC4	0.75	9.31		
Whistleblowing intention	WI1	0.69	a	0.59	0.94
	WI2	0.63	6.58		
	WI3	0.90	9.20		
	WI4	0.91	9.24		
	WI5	0.67	6.98		
	WI6	0.74	7.69		
Whistleblowing behaviour	WB1	0.79	a	0.72	0.89
	WB2	0.83	11.83		
	WB3	0.93	13.53		

Table 3: Means, Standard Deviations, the Square Root of AVE, and Construct Correlations

Construct	Mean	SD	1	2	3	4	5
Attitude towards whistleblowing	5.12	1.04	0.72				
Subjective norm	5.18	1.11	0.51*	0.74			
Perceived behavioural control	5.17	1.15	0.46*	0.63*	0.78		
Whistleblowing intention	5.20	1.08	0.48*	0.69*	0.63*	0.77	
Whistleblowing behaviour	5.36	1.11	0.44*	0.62*	0.65*	0.65*	0.85

Note: * Denotes significance at 1% level.

Square root of AVE shown as bold numbers along the diagonal.

Table 4: Fit Indices for Structural Model

Quality of Fit Measure	Recommended Value	Structural Model	Explanation
Probability (P)	> 0.05	0.111	Good
Chi-Square	Low Value	225.828	Good
Goodness of Fit Index (GFI)	≥ 0.90	0.860	Marginal
Comparative Fit Index (CFI)	≥ 0.90	0.985	Good
Tucker-Lewis Index (TLI)	≥ 0.90	0.983	Good
Adjusted Goodness of Fit Index (AGFI)	≥ 0.90	0.824	Marginal
Root Mean Square Error of Approximation (RMSEA)	≤ 0.08	0.032	Good

a. R Squared = 0.595 for Y1 (whistleblowing intention).

b. R Squared = 0.764 for Y2 (whistleblowing behaviour).

Table 4 suggests that the measurement model fits the data well – the chi-square/degree of freedom (df) ratio = 1.124 with $p = 0.111$. Additionally, all the fit indices also achieved the recommended threshold values (GFI = 0.860, AGFI = 0.824, TLI = 0.983, CFI = 0.985 and RMSEA = 0.032). While the values of the GFI and AGFI did not reach 0.90, it is still considered as acceptable because the value was found to be close to the preferred values. This outcome is considered as marginal acceptance level or marginal fit which refers to a condition where the fit-index is below the absolute fit and incremental fit. However, the fit can still be used for further analysis because the value is close to the size criteria of a good fit (Hair, Black, Babin, Anderson, & Tatham, 2006: 623). This has also been agreed by Zikmund (2003) who argued that if the values of the GFI and AGFI are less than 0.9, it does not necessarily mean that the model has a poor fit. An indicator that shows high collinearity in this model can be traced to the R-Square value. The bigger the value of the R-Square, the stronger the model predictor for the variance explanation of the endogenous variable (Hair, Ringle, & Sarstedt, 2011). Here, the R-Square values for the whistleblowing intention and whistleblowing behaviour are 0.595 and 0.764 respectively.

The result of the structural model was used to test the hypotheses as shown in Figure 2. The examination of the hypotheses was based on the t-value. A value that is greater than 1.96 represents a significant path (Hoyle, 1995).

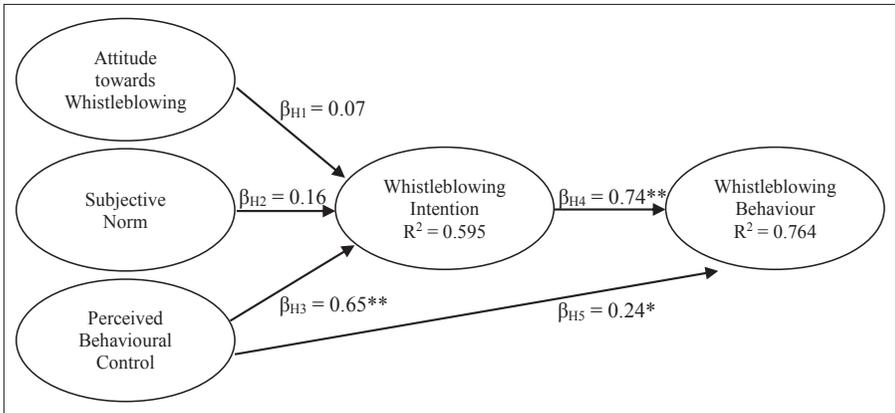


Figure 2: Result of the Structural Model

Note: **and *denote significance at the 0,1% and 5% levels.

As can be seen, the three constructs and their relationship to the whistleblowing intention was noted to be an unstable measure in predicting intention, while the relationship of the whistleblowing intention on the whistleblowing behaviour was a stronger determinant of behaviour.

The results provided in Table 5 indicate that attitude towards whistleblowing ($\beta=0.07$, $t=0.76$, $p>0.05$) and the subjective norm ($\beta=0.16$, $t=0.89$, $p>0.05$) have a non-significant effect on the whistleblowing

Table 5: Result of the Structural Model

Variables	Estimated path coefficient	Standard error	t-value	Hypotheses
attitude--> whistleblowing intention	0.07	0.09	0.76	H ₁ rejected
subjective norm--> whistleblowing intention	0.15	0.17	0.89	H ₂ rejected
perceived behavioural control--> whistleblowing intention	0.49	0.14	3.62	H ₃ accepted
whistleblowing intention --> whistleblowing behaviour	0.97	0.17	5.89	H ₄ accepted
perceived behavioural control --> whistleblowing behaviour	0.24	0.10	2.29	H ₅ accepted

intention. Hence H_1 and H_2 are not supported. On the contrary, perceived behavioural control is found to have a significant effect on the whistleblowing intention ($\beta=0.65$, $t=3.62$, $p<0.001$), therefore, H_3 is supported. In addition, both the whistleblowing intention ($\beta=0.74$, $t=5.89$, $p<0.001$) and the perceived behavioural control ($\beta=0.24$, $t=2.29$, $p<0.05$) are significantly related to the whistleblowing behaviour. Therefore, H_4 and H_5 are supported.

5. Discussion

Previous studies have indicated that attitude towards behaviour have a positive effect on the behavioural intention (Uddin & Gillett, 2002; Carpenter & Reimers, 2005; Hays, 2013). Nevertheless, in this study, attitude towards behaviour emerged as an insignificant factor. The current phenomenon of whistleblowing incidents that happened in Indonesia may offer some insights into this finding. In Indonesia, whistleblowing has not been fully grasped and appreciated by the government. Even the people of the country consider whistleblowers as people who are trying to become heroes or people seeking popularity. In this study, when an auditor becomes a whistleblower, he/she creates conflict with the audited regional heads (governors, regents/mayors). This situation will eventually harm the auditors themselves. Not only would their action be threatened with sanctions, these auditors may also be charged with career criminalisation. This phenomenon may explain why the auditors' attitude towards whistleblowing does not influence their whistleblowing intention. The finding of this paper supports the study conducted by Hidayat and Nugroho (2010) which shows that the attitude towards whistleblowing intention has a negative correlation; it is not significant on tax compliance intention.

Similarly, the result shows that subjectivity norm has a non-significant effect on the whistleblowing behaviour. The result thus implies that the auditor's intention to whistleblow does not rest solely on the social pressure exerted by those significant others around him. Despite Indonesia being a collectivistic culture, the accounting profession of Bali demands that all auditors, including government auditors, to act independently when it comes to ethical decisions. The professional code of ethics of the auditors state the need for auditors to approach their work with integrity and to report any wrongdoings, both actual and suspicious. In the case of this study, it appears that the government auditors place public interest above themselves, thus it

risers above the collectivistic culture of the individual's interest or the organisation's interest. This outcome may also be associated with the fact that the Indonesian Ministry of Finance supports the implementation of the whistleblowing behaviour through the whistleblowing system. In 2010, the Indonesian Ministry of Finance also issued a blueprint, *The Regulation of the Minister of Finance Number 103/PMK.09/2010*, as a means to regulate the Procedures for the Management and the Follow-up Reporting Violations (Whistleblowing). Specifically in article 12 of the regulation, the government has also arranged for the protection of whistleblowers. While the finding of this study may contradict with that of Uddin and Gillett (2002), Carpenter and Reimers (2005), and Hays (2013), it cannot be denied that the finding supports what Hidayat and Nugroho (2010) have found which stated that the whistleblowing intention of the government auditors has no significant effect on tax compliance intention.

As predicted, the greater the perceived behavioural control, the stronger the employee's intention to perform whistleblowing. It seems clear that perceived behavioural control is associated with the degree of ease or difficulty for the individual to perform the behaviour. An employee will take action, depending on opportunities, and possessed skills, when facing obstacles and challenges that are associated with the whistleblowing behaviour. An individual should be able to view his/her ability as well as his/her belief in judging or controlling his/her behaviour, and whether the behaviour is right or wrong, in the judgment of others. When a person is able to control this behaviour, it can be argued that he/she has a strong behavioural intention to perform some specific action. Consequently, the results of this study is consistent with that of Hays (2013).

As suggested in previous studies, whistleblowing intention is found to be significantly associated with the whistleblowing behaviour in this study. Intention is a cognitive representation of one's readiness to perform a behaviour. Intention is an important framework for any behaviour. A person's behaviour is a concrete manifestation of the underlying intention. Whistleblowing intention is the realisation of a desire to achieve the purpose and benefit that can minimise the future occurrences of fraud. Whistleblowing intention will be beneficial in the future if it is actually realised. The resources and opportunities available to a person must, to some extent, dictate the likelihood of the behavioural achievement. Whistleblowing intention is influenced by resources, such as information or knowledge about fraudulent

activities that occurred in the local government agencies. Indeed, such information is confidential and unknown to others outside the system, and only known by those who are in the system. Other resources are protection and legal rules that offer assistance to the whistleblower. Both of these sources can determine the auditor's intention to whistleblow. In Indonesia, Susno Duadji was regarded as a whistleblower for revealing the major cases of corruption scandals that occurred in the public sector. Previously, Susno Duadji had held some important and strategic positions in the highest police institution and the Center for Reporting and Analysis of Financial Transaction. Based on the information of fund misappropriations and the violations of the code of conduct, he disclosed the misconducts of some figures (Kompasiana.com, 2015). The availability of resources and opportunities, at that time, had allowed him to become a whistleblower. He was also awarded the Whistleblower Award by the Community of Anti-Bribery Entrepreneur (News.detik.com, 2010).

The structural model tested in this study also provides some evidence which showed that perceived behavioural control directly affects the whistleblowing behaviour. The change in the individual's perceived behavioural control will affect the individual's behaviour. If an employee has a strong perceived behavioural control to whistleblow, this would not only be reflected on the intention but also the actual behaviour, in revealing fraud. The importance of the actual behavioural is self evident. The individual who believes that he/she has a great opportunity and would not face major obstacles in reporting the fraudulent activities tend to have a stronger individual perception of his/her behavioural control to report the fraud action. Thus, a mechanism of a good system would give confidence to the individual to report fraudulent activities. The Indonesian Ministry of Finance could help to increase the whistleblowing intention of the respective individuals by implementing the Whistleblowing System (WiSe). In this case, the government should invite all parties to monitor the indication of violations that are expected so as to provide good services to the public. Thus, perceived behavioural control can affect a person's behaviour.

6. Conclusion, Implication and Limitations

This paper has examined the relationship of attitude towards behaviour, subjective norm, and perceived behavioural control on the whistleblowing intention. This paper also looked at the whistleblowing behaviour of

government auditors by applying the Theory of Planned Behaviour as a framework. The findings of this study expand the knowledge on the issues related to whistleblowing behaviour from the perspective of Indonesia. To the best of our knowledge, this has not been empirically tested before in the context of the public sector in Indonesia.

Despite the importance of the whistleblowing behaviour which can be implemented as a means to combat corruption, it appears that a majority of the studies had been focusing on advanced economy settings such as Australia and the U.S. With the majority of studies conducted in the developed countries, the findings may not be able to explain a similar issue that occurs in a completely different cultural environment that carries a distinct economy, culture and behaviour patterns. By focusing on the government auditors' whistleblowing intention, in Bali, Indonesia, this study therefore, improves insights into whistleblowing by providing empirical evidence that supports the existence of differences in the individual factors that may affect the auditors' whistleblowing behaviour. While existing theories have proposed some dimensions such as attitude and subjective norm as determinant factors for the whistleblowing behaviour, it appears that these factors alone may be insufficient to affect the government auditors' intention to report any misconducts observed. In particular, the results of this study offer an alternative explanation for the inconclusive and sometimes conflicting empirical results which involve whistleblowing intention and whistleblowing behaviour.

Within the perspective of the Theory of Planned Behaviour, this study provides support to show that the key in influencing employees to whistleblow lies in their perceived behavioural control and their whistleblowing intention. These factors are critical in motivating the government auditors to disclose any misconduct in their organisations. It is also important that the auditors perceive the presence of resources and support for them, if they decide to engage in whistleblowing behaviour. This is pertinent since auditors who know that they are supported would be more willing to disclose the wrongdoings. By doing so, they are perceived as professionals who can protect the public's interest and make ethical decisions. While the Theory of Planned Behaviour highlights that positive attitude and subjective norm are important factors to encourage the whistleblowing behaviour, this study extends on these views by demonstrating that these factors may not be able to lead auditors to report misconduct in the Indonesian setting.

This study offers two major policy contributions for management in the public sector. First, this research is expected to contribute to the management control of the public sector in Indonesia. This can be done by considering the various factors that can influence the intention and behaviour to whistleblow. Undoubtedly, whistleblowers have important roles to play in protecting the country from abusive practices or corruption which can result in great national losses. The role of the government is also necessary in providing the government employees with the support by implementing the whistleblowing system. The leaders of the community must also collaborate with the government by ensuring the success of this system. In addition, organisations should also consider designing and providing a well structured and comprehensive system that includes the code of conduct as guidelines for employees. This is because the previous reporting mechanisms and protection for whistleblowers have not been clear or fair to the whistleblowers. Thus, the current mechanism is expected to implement the standards of service and ethics for the auditors. By implementing an early warning system, employee's confidence in the public sector can also be improved.

While this study may provide useful insights into the whistleblowing behaviour within the public sector, there are some limitations. First, this study is confined to the questionnaire survey only. Thus, it raises the concern of the correspondence between self-reported answers and actual behaviours since respondents may read differently into each question and so responses may have been based on their own interpretation of the questions. This research would be more fruitful if the interview method could have been incorporated. Moreover, conducting a study only on government auditors working in the two institutions also limits the generalisability of the results. There may be particular characteristics of the auditors from these two institutions that may not apply to other auditors. Therefore, future studies are expected to expand the sampling frame so as to obtain results which have higher levels of generalisability. Further to that, the whistleblowing behaviour is a complex phenomenon that involves various factors. Nonetheless, this study have only focused on individual factors that could influence the whistleblowing intention and whistleblowing behaviour of an auditor. Thus, future research is advised to use other related factors that may be associated with organisational, environmental and demographics to explain the whistleblowing behaviour of auditors from the public sector.

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Appendix: Measurement Items

Variables	Items	Questions	Sources
Attitude towards whistleblowing	ATW1	My reporting fraudulent accounting activity is* Good: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Bad	Hays (2013)
	ATW2	My reporting fraudulent accounting activity is Harmful: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Beneficial	
	ATW3	My reporting fraudulent accounting activity is Unpleasant: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Pleasant	
	ATW4	My reporting fraudulent accounting activity is* Interesting: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Uninteresting	
	ATW5	As a professional accountant do you think that it is important to report fraudulent accounting activity Extremely unimportant: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Extremely important	
Subjective norm	SN1	Most people who are important to me think that I should report fraudulent accounting activity*	Hays (2013)
	SN2	True: 1 : 2 : 3 : 4 : 5 : 6 : 7 : False Most people whose opinions I value would approve of my reporting fraudulent accounting activity	
	SN3	Improbable: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Probable Most people I respect and admire would report fraudulent accounting activity	
	SN4	Unlikely: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Likely Most people like me would report fraudulent accounting activity* Agree: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Disagree	
Perceived behavioural control	PBC1	I am confident that I can report fraudulent accounting activity*	Hays (2013)
	PBC2	True: 1 : 2 : 3 : 4 : 5 : 6 : 7 : False Whether I report fraudulent accounting activity is completely up to me Disagree: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Agree	

Appendix: (continued)

Variables	Items	Questions	Sources
Whistleblowing intention	PBC3	If I really wanted to I could report fraudulent accounting activity* Likely: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Unlikely	Hays (2013)
	PBC4	For me to report fraudulent accounting activity is under my control Not at all: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Completely	
	WI1	I intend to report fraudulent accounting activity*	
	WI2	Definitely do: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Definitely do not	
	WI3	I will report fraudulent accounting activity* Likely: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Unlikely	
	WI4	I am willing to report fraudulent accounting activity False: 1 : 2 : 3 : 4 : 5 : 6 : 7 : True	
Whistleblowing behaviour	WI4	I plan to report fraudulent accounting activity*	Nayir et al. (2016)
	WI5	Agree: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Disagree My reporting fraudulent accounting activity will make me a better professional auditor.	
	WI6	Extremely unlikely: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Extremely likely As a professional auditor do you think that it is your responsibility to report fraudulent accounting activity Disagree: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Agree	
	WB1	I report fraudulent accounting activity to the appropriate persons within the workplace	
	WB2	Definitely do not: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Definitely do I report the wrongdoing to the appropriate authorities outside of the workplace	
	WB3	Definitely do not: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Definitely do I report the wrongdoing but wouldn't give any information about myself Definitely do not: 1 : 2 : 3 : 4 : 5 : 6 : 7 : Definitely do	

Note: All means shown with an * in the tables have had their polarity reversed to account for items whose scales were mixed positive to negative versus negative to positive.