The Effect of Intentions on Behaviour to Conduct Whistleblowing
(a Case Study in State Civil Servants of Semarang City Government)

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ARTICLE INFO

Article History:
Received February 20th, 2019
Accepted March 3rd, 2020
Available March 31st, 2020

Keywords:
attitudes; subjective norms; perceived behavioral control; intention to whistleblowing; whistleblowing behavior

ABSTRACT

This study aims to examine empirically the effect of variables of attitude, subjective norms, perceived behavioral control, and intention to conduct whistleblowing in the State Civil Apparatus (ASN) who work in Semarang City Government (Semarang City Hall) in 2018. The theory that forms the basis of this research is theory of planned behavior that explains the effect of factors that influence intention towards behavior. The population in this research was the State Civil Apparatus working in the Semarang City Government, amounting to 145 people. The research sample amounted to 90 people who were selected based on the agreement of each Regional Device Organization (OPD) with convenience sampling techniques, namely sampling techniques based on availability and ease of obtaining. Data were analyzed by multiple regression analysis using IBM SPSS software (Statistical Product and Service Solutions) Statistics 17. The results show that subjective norms affect the intention to do whistleblowing. Perceived behavioral control affect the intention to do whistleblowing, intention also affects the behavior of whistleblowing. Meanwhile, attitude does not affect the intention to do whistleblowing in the Semarang City Government State Civil Apparatus in 2018 due to the lack of variation in the sample studied. Conclusions from this study indicate that intention is able to influence behavior in doing whistleblowing action by taking into account attitude, subjective norms, and perceived behavioral control.

INTRODUCTION

In recent, whistleblowing has helped many disclosures of fraud cases. Its role in revealing cases of fraud makes organization is able to reduce the level of fraud every year. Fraud has the meaning of an act or intentional fraud, which is intended to take the property and rights of others or other parties. (Arens, Alvin A., Randal J. Elder, 2015). So that with the existence of whistleblowing the organization is expected to be able to uncover fraud and reduce the level of loss. The form of loss is not only in the form of money but also in the form of investor trust and even the national economy is also capable of experiencing losses (Miceli, M. P., Near, J. P., Dworkin, 2008).

Whistleblowing done by members of the organization becomes important in order to uncover cases of fraud in the organization. It is important to realize that being a whistleblower is not easy. Intention and courage are needed because the current view of whistleblowers still says that it seems to betray the loyalty of the organization. Even more, the fact that happens is not infrequently the whistleblower has to lose his position, treasure, even the safety of his life and his family could be threatened as a result of the disclosure done (Semandawai, A. H., Santoso, F., Wagiman, W., Omas, B. I., Susilaningtias, & Wirayawan, 2011).

At present, corruption based on the highest institution that occurred in 2017 is by the Regency and City Governments, the data is taken from the Corruption Eradication Commission website (National Committee on Governance Policy, 2008), whereas according to the Report to the Nation 2017 shows that the whistleblowing method is the most effective method of detecting fraud. With the existence whistleblowing, certainly it should be able to reduce the level of corruption. In the Semarang City Government, a whistleblowing system has been implemented but has not shown a high level of disclosure of fraud because through data published by the Corruption Eradication Commission’s AACH page (Indonesia Corruption Watch, 2017) still shows that the highest...
crime of corruption in Indonesia is at the district / city government. Considering the gap phenomena that occur there needs to be research that examines factors which can influence the intention to become a whistleblower in city government and how the intention can be a real action to become a whistleblower.

Research on whistleblowing action has been widely carried out. The research conducted by Parianti is to examine the factors that influence the intention and behavior of whistleblowing of accounting students by using variables of attitudes, subjective norms, and perception of control over behavior. The research result shows that the three variables affect on the intention to do whistleblowing and the intention has a positive effect on whistleblowing behavior (Parianti, N. P. I., Suartana, I. W., & Badera, 2016). Research conducted by Rustiarini & Sunarsih has different result from the two studies above. The result of the study indicates that the attitude and subjective norms have no effect on the intention to do whistleblowing on auditors working at BPK and BP KP (Rustiarini & Sunarsih, 2017)

Differences in the results of the previous studies and supported by problems that are currently happening encourage researchers to review the factors that influence the behavior of doing whistleblowing. This is based on data which shows that the highest crime of corruption is the city government / district government. Whereas in fact, the whistleblowing system itself already exists in the city government, but why it still shows the high crime of corruption in the city government. This makes the researchers interested in investigating the factors making a right person to take action reporting fraud / whistleblowing. The aim of this research is to find out what factors make a person is able to apply intentions to the whistleblowing action passively. The originality of this research is in the object of research that is in the Semarang city government using primary data. The Semarang city government was chosen because the researchers wanted to know how the Semarang city government employees in choosing whistleblowing behavior.

This research uses Theory of Planned and Behavior (TPB) which was revealed by Fishbein and Ajzen. This theory assumes that almost all of the behavior of people related to social actions under control of the person will. One's behavior is determined by his intentions. Meanwhile, intention is a function of three determinants, namely the personality trait of a person (called attitude), social influences (called subjective norms) and perceived behavioral control. Attitudes related to a person's judgment, both positive and negative, in carrying out a behavioral action. Subjective norms are defined as a person's perception of the perceived social pressure to do (or not to do) a certain behavior. Perceived behavioral control is individual perceptions about how easy or difficult it is to manifest a particular behavior (Ajzen, 2005)

The attitude in a person is determined by how the self assess the behavior that will be done whether good or bad value. Attitude is an assessment of an individual to the extent of agreeing or disagreeing with the individual's attitudes toward certain behaviors and actions (Park, H., & John, 2009). This attitude is determined by the belief about the consequences of an behavior or usually referred to as behavioral beliefs (Ajzen, 1991). Trust to the positive consequences is evaluated (subjective evaluation) by the individual's value system concerned and results in emotional reaction. The results in the form of positive emotional reactions will then be able to trigger one's tendency to do whistleblowing. The attitude and intentions of whistleblowing have a positive relationship, where the higher the attitude of a person towards whistleblowing, the higher the intention of the person to do whistleblowing. Therefore, someone who has a positive attitude or sure that an action is considered right in this case that is taking action reporting (whistleblowing) will increase the chances of the person doing reporting. This research is in accordance with the theory of planned behavior which explains that intention is influenced by several factors including attitude. Based on the previous research by Winardi, Maulana, Suryono, Damayanti and Bagustianto & Nurkholis get the results that attitude has a significant positive effect on the intention to do whistleblowing (Suryono, 2014)

**H₁:** Attitude Has a Positive Impact on the Intention to Do Whistleblowing

Subjective norms can be interpreted as the assumption of others about the actions of someone. Subjective norm is a person's perception of how people who are important to him will think of the behavior to be carried out by the person concerned, which is determined by normative beliefs. (Ajzen, 2005). So if someone has positive subjective norms such as thinking that the act of reporting fraud is an act that is considered good and has good results and that is also considered good by those around him, of course the possibility of that person to commit whistleblowing will be high.

Theory of planned behavior explains that a person's intentions are influenced by several factors, one of which is subjective norms. This subjective norm is the social factor of a person that is the existence of a subjective perception of the opinions of people who have been set as examples and role models. Subjective norms and whistleblowing intention have a positive relationship, where the higher the subjective norm, the higher the person's intention to do whistleblowing. This research is in accordance with the research conducted by Suryono & Chairi, Winardi and Zakaria which obtain the result that subjective norms have a significant effect on the intention to do whistleblowing. (Winardi, 2013)

**H₂:** Subjective Norms Have Positive Impacts on the Intention to Do Whistleblowing.

Perceived behavioral control is defined as how someone has control over the actions taken. Perceived behavioral control is the perception of individuals about easy or difficult to realize a certain behavior. Perceived behavioral control is determined by the control beliefs about the existence of factors that will facilitate or hinder the performance of the behavior and the perceived strength of these factors. So when someone already knows what obstacles are passed and can be controlled then the possibility of that person doing whistleblowing...
will certainly also be high. (Ajzen, 2005)

Theory of planned behavior explains that a person's intention is influenced by several factors, one of which is perceived behavioral control. The intention to do whistleblowing is influenced by the perception of whistleblowing control. Perceived behavioral control and whistleblowing intentions have a positive relationship. The greater the opportunity and the resources a person has and the smaller the inhibiting factors, the greater the perception of whistleblowing control within a person. Then, the greater the perception of whistleblowing control in a person, the greater the person's intention to do whistleblowing. This study is in line with research conducted by Sulistomo & Prastiwi (2012), Winardi (2013) & Rustiarini, Ulumudin (2017) and Sunarsih (2014) by obtaining the result that the perception of control over behavior influences the intention to whistleblowing (Ulumuddin, 2017).

\[ H_3: \text{Perceived Behavioral Control Has Positive Impact On The Intention To Do Whistleblowing} \]

Intention is a feeling within a person wanting to do an action describing intention is setting goals which are an estimate of behavior. (C H Ponnu, K Naidu, 2016). According to the TPB theory, what determines an individual’s behavior done or not done is the intention to do or not do. According to Ajzen (Ajzen, 1991), intention play an important role in determining human actions. While the intention to do the behavior is strong, it is probable that the intention is actualized in the form of behavior. Thus, when a person has a strong intention in his heart to report fraud or take action whistleblowing, the actualization of the action will also increase because of the urge of intention. Based on the previous research conducted by Parianti et al., (2016), and Suryono & Chairi (2016) and produce intention to influence behaviour to do whistleblowing. (Parianti, N. P. I., Suartana, I. W., & Badera, 2016).

\[ H_4: \text{Intention Has Positive Impact on Whistleblowing Behavior} \]

The Theory of Planned Behavior is the development of the Theory of Reasoned Action, by increasing the construct of the perception of control over behavior. This construct is added to emphasize that a person's intention to behave is also affected by the perception of individual control about his behavior. Perception of the ability to control behavior is the perception or ability of the individual to control the barriers of a behavior arises, in whistleblowing behavior, there may be obstacles in the reporting process or the results of reporting that may not change the situation. Of course, the reporter must have control over these obstacles with complaints in other ways and or self-protection from the bad possibility that happens to him over the reporting that has been done. So when someone will do the reporting of fraud and he has control over the obstacles that will be passed, then realizing whistleblowing action is considered more stable. The results of research conducted by Chang (1998), Maulana (2016), Parianti (2016) and Ulumudin (2017) show that the perception of control over behavior is a strong predictor of a person's behavior (Parianti, N. P. I., Suartana, I. W., & Badera, 2016).

\[ H_5: \text{Perceived Behavioral Control Has Positive Impact on Whistleblowing Behavior} \]

**RESEARCH METHOD**

This research used quantitative approach and primary data to be the type of data in this study. The population in this study was the Semarang City Government, amounting to 128 people. The convenience sampling method was used to obtain a sample of 90 data as the final analysis sample.

In this study, the dependent variable used was whistleblowing behavior and the independent variables used were attitude, subjective norms and perceived behavioral control. The definitions and measurements of each variable are shown in Table 1.

The data collection technique in this research was carried out by distributing questionnaires to the samples that had been established, namely the State Civil Apparatus (ASN) of the Semarang City Government. Data analysis techniques in this research used descriptive statistical analysis and inferential statistical analysis. Hypothesis testing used multiple regression analysis with partial test. The classical assumption test was done before testing the hypothesis with the aim of providing a good result that met the BLUE (Best Linear Unlimited Estimate) criteria. This research used the model with the formula as follows:

<table>
<thead>
<tr>
<th>No</th>
<th>Variables</th>
<th>Operational Definition</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Attitudes towards whistleblowing (S)</td>
<td>A strong belief towards a behavior to achieve confidence in positive or negative behavior. (Vallerand et al.,1992)</td>
<td>Likert 1-5</td>
</tr>
<tr>
<td>3.</td>
<td>Subjective Norms (NS)</td>
<td>A person’s trust in another person who believes that he must do or not do something. (Vallerand et al.,1992)</td>
<td>Likert 1-5</td>
</tr>
<tr>
<td>4.</td>
<td>Perceived Behavioral Control (KPP)</td>
<td>One’s perception of easy or difficult in realizing a behavior. (Ajzen, 2005)</td>
<td>Likert 1-5</td>
</tr>
<tr>
<td>5.</td>
<td>Intention to do whistleblowing (IW)</td>
<td>The desire to do a behavior. (Jogiyanto, 2007)</td>
<td>Likert 1-5</td>
</tr>
</tbody>
</table>

Source: Data of various sources, 2018.
Dian Permana Istiqomah & Indah Anisykurlillah, The Effect of Intentions on Behaviour to Conduct Whistleblowing

\[ IW = \alpha + \beta_1 NS + \beta_2 S + \beta_3 KPP + e \] \hspace{1cm} (1)

In the equation 1 model is used to determine the effect of the relationship of S, NS, KPP on IW

\[ PW = \alpha + \beta_1 KPP + e \] \hspace{1cm} (2)

In the equation 2 model is used to determine the effect of the relationship of KPP to PW

\[ PW = \alpha + \beta_1 IW + e \] \hspace{1cm} (3)

In the equation 3 model is used to determine the effect of the relationship of IW to PW

RESULTS AND DISCUSSIONS

Descriptive statistical analysis of the respondents is done to determine the background of respondents who fill out questionnaires. The description of the research respondents consists of the respondent’s age, years of service, gender, and last education. The conclusion obtained is that the respondents in this research are mostly female who are in the age range of 21-30 years with a year of service of 1-10 years with the last education of undergraduate (S1). According to the researchers, the respondents are less varied in the range that have been categorized due to the limitations of the researchers in sampling. From the data, the researchers conclude that the respondents in this study are ASN employees who have just worked and started their careers as Semarang city government employees so the results obtained are less varies since new employees are less brave in disclosure of fraud like this.

The normality test value of 0.943 means greater than the significance level of 5%, so that the research data are normally distributed. The test result also shows the value of VIF does not have multicollinearity of each independent variable in the regression model because VIF < 10 while the tolerance value > 0.1. The heteroscedasticity test conducted by scatter plot test shows the result of the spread images do not form a specific pattern that shows the research model is free from heteroscedasticity.

The value of Adjusted R Square on the effect of S, NS, KPP on PW is 0.573 which means the coefficient of determination value in this study is 57.3%. The value of Adjusted R Square on the effect of IW on PW is 0.503 which means the coefficient of determination value in this study is equal to 50.3%, and the value of Adjusted R Square on the effect of KPP on PW is 0.493 which means the coefficient of determination value in this study is 49.3%.

Following is the equation of the regression test results obtained from the SPSS output used by the researchers;

1. \[ IW = 0.05 + 0.572 NS - 0.015 S + 0.278 KPP \] \hspace{1cm} (4)

2. \[ PW = 0.05 + 0.706 KPP \] \hspace{1cm} (5)

3. \[ PW = 0.05 + 0.713 IW \] \hspace{1cm} (6)

Table 2. Description of the Respondents

<table>
<thead>
<tr>
<th>Information</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Age</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. 21-30 years</td>
<td>75</td>
<td>83.3%</td>
</tr>
<tr>
<td>b. 31-40 years</td>
<td>6</td>
<td>6.7%</td>
</tr>
<tr>
<td>c. 41-50 years</td>
<td>4</td>
<td>4.4%</td>
</tr>
<tr>
<td>d. &gt;50 years</td>
<td>5</td>
<td>5.6%</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100%</td>
</tr>
<tr>
<td>2. Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Male</td>
<td>31</td>
<td>34.4%</td>
</tr>
<tr>
<td>b. Female</td>
<td>59</td>
<td>65.6%</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100%</td>
</tr>
<tr>
<td>3. Last Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Associate Degree (D4)</td>
<td>15</td>
<td>16.6%</td>
</tr>
<tr>
<td>b. Bachelor Degree (S1)</td>
<td>70</td>
<td>77.7%</td>
</tr>
<tr>
<td>c. Master Degree (S2)</td>
<td>5</td>
<td>5.5%</td>
</tr>
<tr>
<td>d. Doctoral Degree (S3)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100%</td>
</tr>
<tr>
<td>4. Years of Serving</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. 1-10 years</td>
<td>80</td>
<td>88.8%</td>
</tr>
<tr>
<td>b. 11-20 years</td>
<td>3</td>
<td>3.3%</td>
</tr>
<tr>
<td>c. 21-30 years</td>
<td>5</td>
<td>5.7%</td>
</tr>
<tr>
<td>d. &gt;30 years</td>
<td>2</td>
<td>2.2%</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table 2. Summary of Hypothesis Testing Results

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Statements</th>
<th>B</th>
<th>Level of significance</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>( H_1 )</td>
<td>Attitude has a positive effect on the intention to do whistleblowing</td>
<td>-0.12</td>
<td>0.877</td>
<td>Rejected</td>
</tr>
<tr>
<td>( H_2 )</td>
<td>Subjective norms have a positive effect on the intention to do whistleblowing</td>
<td>0.427</td>
<td>0.000</td>
<td>Accepted</td>
</tr>
<tr>
<td>( H_3 )</td>
<td>Perceived Behavioral Control has a positive effect on the intention to do whistleblowing</td>
<td>0.308</td>
<td>0.002</td>
<td>Accepted</td>
</tr>
<tr>
<td>( H_4 )</td>
<td>Intention has a positive effect on whistleblowing behavior</td>
<td>0.659</td>
<td>0.000</td>
<td>Accepted</td>
</tr>
<tr>
<td>( H_5 )</td>
<td>Perceived Behavioral Control has a positive effect on whistleblowing behavior</td>
<td>0.724</td>
<td>0.000</td>
<td>Accepted</td>
</tr>
</tbody>
</table>

Source: Researchers’ summary, 2018
The Effect of Attitude towards the Intention to Do Whistleblowing

The result of the study shows that attitude has a positive effect on the intention to do whistleblowing. This provides evidence that empirically, a person's attitude does not always have a significant positive effect on one's intention to do whistleblowing. There are factors that influence it. In this study, attitude has high value. This means they believe that whistleblowing behavior is right and giving good results but apparently not giving high results also on the intentions due to other factors that is most who fill out the questionnaire on this research are ASNs who have only worked for 1-10 years, which makes them less brave to have intention reporting fraud at work, because they feel they are pursuing careers and are more focused on their respective jobs, so to report fraud in their workplace less.

Theory of planned behavior proposed as a grand theory in this study turned out to be unable to explain the relationship between individual attitudes with the intention to do whistleblowing. Theory of planned behavior revealed by Ajzen (1985) suggests that a person's intention is determined by three factors, one of which is attitude. This research has not proven that one's attitude towards whistleblowing can be used as a factor to predict one's intention to do whistleblowing.

The respondents in this study, namely Semarang City Government ASN have less beliefs in the consequences of the whistleblowing action that will be done and the respondents have less evaluated how the impact of whistleblowing action on him or his institution. ASN's attitude to report fraud does not have a strong positive influence on ASN's intention to do whistleblowing. The result of this study is inconsistent with the Theory of Reasoned Action and the previous research by Goldenberg & Laschinger (1991), Park (2000), and Trongmaterut & Sweeney (2012).(Park, H., & John, 2009)

Beliefs and evaluations made by the respondents cause the respondents to have an attitude towards whistleblowing that is less so that it does not encourage respondents' interest to do whistleblowing. The respondents are considered to have lack belief that whistleblowing is an act that has positive consequences for example to prevent losses in the organization, control corruption, improve public services, and take action that is right or moral.

This study shows different results from the previous studies. This indicates that the respondents do not understand enough about the importance of whistleblowing and has the intention to do whistleblowing, so the probability to do actual whistleblowing action is also low. The result of descriptive statistics also shows that not all respondents have high attitude towards whistleblowing, therefore there is still a need for an increase in the attitude aspect. This improvement can be done by socializing and implementing a whistleblowing system. The result of this study is in line with research Suryono & Erwan (2016), Shintya & Rahayu (2017) and Fitri & Melisa (2017).(Ulumuddin, 2017)

The Effect of Subjective Norms on the Intention to Do Whistleblowing

The testing result shows that there is a positive influence between subjective norms with the intention to do whistleblowing on ASN in Semarang City Government. This means that the respondents in this study assume that whistleblowing behavior is considered right by those around them. This means that greater support from the environment around the respondents will also increase the intention of the respondents to do whistleblowing. This study proves that respondents 'subjective norms towards whistleblowing can be used as one of the factors to predict respondents’ intention to do whistleblowing.

Theory of planned behavior also explains that the subjective norms owned by the respondents are formed by normative beliefs and motivation to meet expectations. The respondents in this study consider subjective norms in raising the intention to do whistleblowing, because people who are important or people who have an influence on the respondents' life such as family members, superiors, co-workers, and the community agree that whistleblowing is the right thing to do. The respondents are also motivated by the expectations of these people to do whistleblowing action.

Subjective norms are sufficiently considered by the respondents before doing whistleblowing actions, one of which is because of the collective culture that is owned by the people in Indonesia, namely culture where social life becomes more dominant in daily life compared to personal life (Parianti, N. P. I., Suartana, I. W., & Badera, 2016). This causes social pressure or in this study referred to as subjective norms of the environment and the people around the respondent (eg. family members, superiors, co-workers, or the community) will influence the respondent’s interest in doing whistleblowing. The result of this study is in line with with previous studies including Suryono (2014), Winardi (2013) and Parianti, Suartana, & Badera (2016) which reveal that subjective norms have positive effect on the intention to do whistleblowing (Parianti, N. P. I., Suartana, I. W., & Badera, 2016)

The Effect of Perceived Behavioral Control on the Intention to Do Whistleblowing

The result of this study shows that perceived behavioral control has a significant positive effect on the intention to do whistleblowing is declared accepted. This means that the respondents in this study are able to overcome the problem with the control they have over the whistleblowing action to be done. This provides evidence that empirically, perceived behavioral control of the respondents have a significant positive effect on the respondents’ intention to do whistleblowing. That is, the higher the perceived behavioral control owned by the respondent, the higher the respondent's intention to do whistleblowing both through internal and external reporting channels.

The success of behavior is dependent on the ability of someone to control the factors that can influence
behavior. The greater the ability / control that an individual has to overcome the obstacles that will be accepted from the behavior of whistleblowing, the more likely a person is to do a behavior. Thus, when there is a neglect of the report or there is a threat to the reporter, the individual has control for handling these obstacles. This shows that the Semarang City Government ASN argue will do whistleblowing actions.

The result of this study reinforces the previous studies, such as Winardi’s study (2013) which examines the effect of perception of control over behavior on the intention of civil servants to do whistleblowing in Indonesian government institutions and got result that perceived behavioral control has positive effect. Research conducted by Rustiarini & Sunarsh (2014) and Ponnu et al., (2008) also conclude that the perceived behavioral control influences the intention do whistleblowing while having direct effect on whistleblowing behavior. (Winardi, 2013)

The Effect of Intentions on Behavior to Do Whistleblowing

The result of this study shows that intention has a positive effect on behavior to do whistleblowing is accepted. This provides evidence that empirically, the intention of respondents has a significantly positive effect on the behavior of respondents to do whistleblowing. That is, the respondent has a high intention to do the reporting and it is running positively with the behavior to be done. The higher the intention of the respondent, the higher the respondent's behavior to do whistleblowing.

Intention to behave is an indication of someone’s readiness to do behavior, so that the intention to behave is an immediate antecedent of behavior itself. According to Bandura (1982), intention is a wholeness determination to carry out an activity in the future and has close ties with attitudes and behaviours. Thus, it is a variable that results in behavior from an attitude. According to Ajzen (1991) on the theory of planned behavior, intention plays an important role in determining human actions. The stronger the intention to carry out the behavior, the greater the possibility that the intention will be actualized in the form of behavior. Thus, it can be concluded that intention is the tendency of individuals to choose behavior to be done or not and is assumed as a fact of the motivational factor within a person which influences behavior. The result of this study strengthens the previous research conducted by Parianti (2016), Anduryono & Chairi (2016). (Parianti, N. P. I., Suartana, I. W., & Badera, 2016).

The Effect of Perceived Behavioral Control on Behavior to Do Whistleblowing

The result of the study indicates that perceived behavioral control has a positive effect on the behavior to do whistleblowing is accepted. The Theory of Planned Behavior is the development of the Theory of Reasoned Action, by adding to the construct of the perception of control over behavior. This construct is added to emphasize that a person's intention to behave is also affected by the perception of individual control of his behavior. Respondents in this study have control in overcoming obstacles that will be received when taking whistleblowing action such as the report does arrive to the bigwigs and or maybe a threat that will be received by respondents when reporting. This provides evidence that empirically, the perceived behavioral control of the respondents has a significant positive effect on respondent's behavior to do whistleblowing. That is, the higher the perceived behavioral control of the respondents, the higher the respondents' intensity to do whistleblowing. The result of this study supports Chang's study (1998) which shows that the perception of control over behavior is a strong predictor of one's behavior. (C H Ponnu, K Naidu, n.d.)

CONCLUSIONS

The conclusion of this study shows that intention is able to influence behavior in carrying out whistleblowing actions by paying attention to the factors of attitudes, subjective norms and perceived behavioral control. Therefore, Semarang City Government can socialize the role of whistleblowing, considering that whistleblowing is very important in the disclosure of fraud cases in the public and private sectors. For further research is expected to examine the implementation of the whistleblowing system in the Semarang city government so that in the future it can be seen the shortcomings of the system in revealing cases of fraud that occur in the Semarang city government.

REFERENCES
