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Received 07 July 2024

Revised 26 July 2024

Accepted 29 July 2024

## Abstract

The study aimed to determine the effect organizational commitment, subjective norms and group cohesion to whistleblowing intention of accounting students in Indonesia. Data was collected using a questionnaire administered using Google Form. The study's sample was 218 accounting students from various universities in Surabaya, Indonesia. This study results show that high organizational commitment, subjective norms, and group cohesion increase whistleblowing intention among participants studied. Limitations include the limited number of universities surveyed for respondent recruitment, suggesting the need for additional data collection methods. This study is original in its investigation of the relationships between organizational commitment, subjective norms, group cohesion, and whistleblowing intention among accounting students in Surabaya.

**Keywords:** Whistleblowing Intention, Organizational Commitment, Subjective Norm, Group Cohesion, accounting students, Indonesia.

## Introduction

Dishonesty does not just occur in corporate environments; it can also manifest in academic settings, known as Academic Dishonesty. Academic Dishonesty is a serious issue with negative consequences for individuals, institutions, and society (Zhao et al., 2022). Academic Dishonesty includes behaviors such as cheating during exams, copying homework or assignments from others, and plagiarism (Zhao et al., 2022). The prevalence of undisclosed cases of cheating underscores the importance of whistleblowing (Harahap et al., 2020).

Whistleblowing refers to the act of disclosing illegal, unethical, or illegitimate practices under the control of an employer by current or former members of an organization, to individuals or entities that may take action (Alleyne, 2016). Whistleblowing, or the whistleblowing system (WBS), is a complex process reliant on the actions and courage of individuals or groups to assume the role of reporting, known as whistleblowers (Primasari & Fidiana, 2020).

Currently, there is an increasing occurrence of cheating within the university environment, particularly during online classes. Therefore, whistleblowing is needed to prevent such dishonesty. Whistleblowers are influenced by factors such as group cohesion, a sense of organizational commitment, and the subjective norms prevailing in their environment. The purpose of this study is to find the relationship between subjective norms, cohesion, and organizational commitment on the intention to engage in whistleblowing among accounting students in Surabaya. The expected benefit of this research is that universities can understand why students engage in whistleblowing and how to influence the likelihood of students taking whistleblowing actions.

In this study, the researchers aim to conduct an analysis using accounting students as the population. An accountant plays a significant role in a company because their work involves financial reports and journals of the company. Thus, if an accountant engages in dishonest actions, it can result in substantial financial losses for the company.

IJOB

International Journal of  
Organizational Behavior  
and Policy

Vol. 3, No. 2, July 2024

pp. 87-96

Department Accounting, UKP

eISSN 2961-9548

<https://doi.org/10.9744/ijobp.3.2.87-96>

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To prevent future dishonesty, accounting students must develop integrity from an early stage. With integrity, accounting students can resist external and internal pressures to manipulate financial reports and engage in other forms of dishonesty (Darmasaputra et al., 2022). Not only accounting students but all students from any field of study need to have integrity. Therefore, the researchers aim to determine whether accounting students currently enrolled in university intention to whistle blow on any academic dishonesty or violations.

## Literature Review

### *Theory of Planned Behavior (TPB)*

According to the Theory of Planned Behavior (TPB), an individual's behavior is influenced by their attitudes toward the behavior, subjective norms, and the individual's perceived control over the behavior (Alleyne et al., 2019). Ajzen (1991) posits that behavioral intention is an individual's assessment of the likelihood of choosing an alternative based on the behavior and is closely related to the actual behavior. TPB is used to measure various behavioral intentions, including whistleblowing intention, or the intention to engage in whistleblowing. Due to the inherent difficulties in measuring actual behavior in individuals, whistleblowing intention is used as a proxy for whistleblowing behavior. According to Ajzen (1991), TPB postulates that the intention to perform a behavior is a function of three conceptually independent types of underlying beliefs: (1) attitudes toward the behavior, which are determined by beliefs about the consequences of the behavior, (2) subjective norms regarding the behavior, which are determined by normative beliefs, and (3) perceived behavioral control, which is determined by beliefs about the resources and opportunities available to perform the behavior (Park & Blenkinsopp, 2009). The premise underlying this study is that the TPB can predict the intention to engage in whistleblowing. The TPB is one of the theories used to explain behavior and tendencies in social sciences, such as whistleblowing intention, group cohesion, subjective norms, and organizational commitment.

### *Theory of Reasoned Action (TRA)*

The Theory of Reasoned Action (TRA) is an approach used to analyze the driving factors behind an individual's decision to engage in whistleblowing. TRA emphasizes the specific processes individuals use to make choices and is employed to explain various types of behavior, ranging from broad to specific. TRA assumes that nearly all human behaviors related to social actions are under the control of one's will (Suryono & Chariri, 2016). (Ajzen & Fishbein, 1980) proposed that, within TRA, a person's behavior is influenced by their intention to perform that behavior, which in turn is influenced by the individual's subjective norms (Suryono & Chariri, 2016). It is argued that a person's behavioral attitude is determined by strong beliefs about a behavior leading to valuable outcomes, whether positive or negative (Suryono & Chariri, 2016). Generally, individuals will pursue behaviors that they believe will yield positive, beneficial outcomes rather than those that might result in negative or disadvantageous outcomes. The underlying beliefs that drive a person to engage in positive or negative behavior are referred to as behavioral beliefs. An individual is more likely to have the intention to engage in a behavior if their assessment of that behavior is positive. The more positive the attitude toward whistleblowing, the stronger the intention to whistleblow. Vallerand et al. (1992) argues that whistleblowing behavior is driven by the intention or perceived intention within oneself, known as whistleblowing intention (Suryono & Chariri, 2016). TRA predicts that when significant others agree with or support a particular behavior, decision-makers are more likely to engage in that behavior.

### *Whistleblowing Intention*

Whistleblowing originates from the sports world, where a referee blows a whistle to stop players who are cheating. It is defined as “the disclosure by organization members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action.” (Chaudhary et al., 2019). In the context of organizations, whistleblowing refers to actions taken to stop dishonest practices within an organization (Indriani et al., 2019).

Whistleblowing reports can be made through two channels: internal and external. Internal whistleblowing refers to reports made to parties within the organization who are directly involved in and dealing with the matter. Although in the context of internal whistleblowing, Dungan et al. (2019) define it as the tradeoff between moral concerns. On the other hand, external whistleblowing involves reporting to public or authoritative entities outside the organization, such as law enforcement agencies.

### *Organizational Commitment and Whistleblowing Intention*

Organizational commitment is defined as the relative strength of an individual's identification and involvement in a particular organization, which can be characterized by three related factors: first, strong belief and acceptance of the organization's goals and values; second, willingness to exert considerable effort on behalf of the organization; and third, a strong desire to maintain membership in the organization (loyalty) (Abdullah & Hasma, 2018). Individuals with high organizational commitment will have a strong desire to uphold the organization's reputation and contribute as much as possible to achieving its goals. Organizational commitment can lead to a reduction in counter-productive behaviors such as intentions to leave the organization, theft, and sabotage. In addition, a study by Mrowiec (2022) identifies that the role of ethical leaders can positively encourage internal whistleblowing. This study is also supported by Mkheimer et al. (2023) that shows organizational commitment with strong ethical leadership increases the whistleblowing intention.

Alleyne (2016) indicates that organizational commitment significantly influences both internal and external whistleblowing intentions. Aruoren & Oboreh (2020) finds a positive relationship between organizational commitment and whistleblowing intention. Safitri (2022) research demonstrates that higher organizational commitment correlates with a higher intention to engage in whistleblowing. Further research by Latan et al. (2023) shows that organizations that have strong perceived protection increase the whistleblowing intention. Similarly, Zhang et al. (2024) that shows ethical value and justice increases the whistleblowing intention. Therefore, the researchers aim to understand whether organizational commitment within the academic environment influences students' intentions to engage in whistleblowing. High organizational commitment fosters loyalty towards the organization, leading individuals to be more inclined to protect the organization by reporting wrongdoing.

**H1:** Organizational commitment has a positive impact towards whistleblowing intention of accounting students.

### *Subjective Norms and Whistleblowing Intention*

An individual's behavior is influenced by their intention, which depends on their attitude and subjective norms. Subjective norms refer to an individual's perception of the social pressure they feel to perform (or not perform) a particular behavior (Suryono & Chariri, 2016). Subjective norms are a person's perspective on the beliefs of others, which can influence their intention to engage in or refrain from a contemplated behavior. One of the factors that shape whistleblowing intention is subjective norms. Every individual has normative beliefs about someone they look up to as a role model. According to (Trongmateerut & Sweeney, 2013), if people perceive that someone or a group, they consider role models believe whistleblowing is good and beneficial, they

will try to conform to that view (Suryono & Chariri, 2016). The stronger of attitude and subjective norms will affect towards a positive evaluation of whistleblowing, consequently, enhancing the realization of engaging in whistleblowing (Suryono & Chariri, 2016).

Park & Blenkinsopp (2009) and Suryono & Chariri (2016) indicate that subjective norms positively influence attitudes and intentions to engage in whistleblowing. The study by (Trongmateerut & Sweeney, 2013) shows that subjective norms have a significant and direct impact on whistleblowing intention. Therefore, the researchers aim to understand whether there are subjective norms within the academic environment of accounting students that influence their intentions to engage in whistleblowing. If subjective norms are high, the pressure from external influences will also be high. This suggests that if the moral standards of those around are high, it will make individuals more inclined to act in ways that are perceived as morally right according to those standards.

**H<sub>2</sub>:** Subjective norms has a positive impacts towards whistleblowing intention of accounting students.

### *Group Cohesion and Whistleblowing Intention*

Cohesion is defined as the tendency of group members to form social bonds, resulting in the members coming together and maintaining unity as they pursue their goals and/or fulfill their needs. According to Kidwell et al. (1997), in a cohesive group, members are more likely to exhibit cooperative behavior and be more sensitive to one another. At the individual level, group cohesion tends to act as a controlling factor, influencing an individual's behavior to conform to group norms.

Research findings by (Anvari et al., 2019) indicate that a strong group cohesion will negatively associate internal whistleblowing. On the other hands, if group cohesion is weak, it is positively associated with external whistleblowing (Ulfa & Utami, 2023). The study conducted by Kyu Wang et al. (2018) shows that when the closeness of relationships among group members is high, the desire to engage in whistleblowing decreases. Similarly, Nicholls et al. (2021) demonstrates that high group cohesion can negatively impact whistleblowing intention. Batolas et al. (2023) finds that whistleblowing intention increases for people in the same hierarchy level that are not their friends, but negatively impact whistleblowing intention once they become close friends or colleagues. Above studies suggest that the higher the group cohesion, the stronger the relationships within the organizational group. Consequently, members are more likely to maintain these bonds, and when cheating is discovered, they may prefer not to report it. The hypothesis is defined as:

**H<sub>3</sub>:** Group cohesion has a negative impact towards whistleblowing intention among accounting students.

### **Methodology**

This research is quantitative research with survey approach which aims to investigate the determinants of whistle blowing intentions of accounting students in Surabaya, Indonesia. Dependent variable this study is Whistleblowing Intention (WBI), and independent variables are Group Cohesion (GC), Subjective Norms (SN), and Organizational Commitment (OC) as presented in Figure 1. Data was collected using questionnaires with closed-ended questions administered in Google Forms. Link of the online questionnaires were distributed to researcher's networks and utilizing snowball techniques, especially through WhatsApp groups where researchers had access to, and private messages to acquaintances. WhatsApp is a common communication platform widely used in Indonesia for work, family and personal usages, therefore an instrumental tool in recruiting respondents.

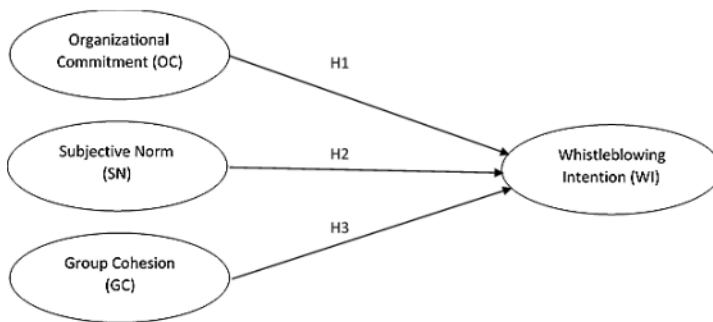


Figure 1. Conceptual Framework

### Sample Selections

Population of this study were accounting students from both public and private universities in Surabaya, Indonesia. With population size unknown, the required respondents are 114 using  $n' = (n \times 100) / re\%$  (Saunders et al., 2019), where  $n'$  is the required sample size,  $n$  is the adapted minimum sample, and  $re$  is the response rate, which was 70%. Sample was drawn using purposive sampling technique with criterion: active students of accounting department of universities in Surabaya at the time of study. This study collected 258 responses, however after eliminating incomplete responses the final sample size was 218 respondents. Majority of respondents were female ( $n=115$ , 47.20%), having GPA in 2.76 – 3.50 range ( $n=124$ , 56.90%), semester 7 ( $n=167$ , 76.60%), study in private university ( $n=195$ , 89.40%), are Petra Christian University's student ( $n=74$ , 33.90%), have attended ethics class or subject about whistle blowing ( $n=$ ), as shown in Table 1.

Table 1. Respondents Profile

	Frequency	Percentage (%)
<b>Gender</b>		
Male	103	52.80
Female	115	47.20
Total	218	100.00
<b>Semester</b>		
1	2	0.90
3	8	3.70
5	39	17.90
7	167	76.60
8	1	0.50
9	1	0.50
Total	218	100.00
<b>GPA</b>		
2.00 – 2,75	17	7.80
2.76 – 3.50	124	56.90
3.51 – 4.00	77	35.30
Total	218	100.00
<b>University Type</b>		
Private	195	89.40
Public	23	10.60
Total	218	100.00
<b>University</b>		
Petra Christian University	74	33.90
Universitas Surabaya	61	28.00
Universitas Ciputra	37	17.00
Universitas Katolik Widya Mandala	22	10.10
Universitas Airlangga	18	8.30
UPN Veteran Jawa Timur	4	1.80
Institut Teknologi Sepuluh November	1	0.50
Universitas Pelita Harapan	1	0.50
Total	218	100.00
<b>Have attended ethics class or subject about whistle blowing</b>		
Yes	154	70.60
No	64	29.40
Total	218	100.00

The questionnaire consisted of two parts. The first part gathered information of respondents' demographic such as gender, semester of study, GPA, university, and if the respondent has attended class about whistle blowing or ethics. The second section examined students' perception WBI, GC, SN, and OC. Variables or constructs are measured using instruments adopted from previous research: 8 questions of WBI (Alleyne et al., 2017), 8 questions of OC (Indriani et al., 2019), 5 items questions of SN (Trongmateerut & Sweeney, 2013), and 5 items questions GC (Alleyne et al., 2019). The complete questions used can be found in Table 2. All variables were measured using 5-point Likert scale, where 1 = Strongly Disagree (the lowest value) and 5 = Strongly Agree (the highest value). A higher score signifies higher intention to blow the whistle, and higher agreement of each characteristic of GC, SN, OC towards whistle blowing.

Questions from original scale was translated to Bahasa Indonesia from English, then undergone pilot test to check if the translation fit into the context and not letting bias to respondents. Data was analyzed with SEM analysis with the support of WarpPLS 7.0 and SPSS 27 to conduct descriptive statistics.

## Analysis and Discussion

Table 2 presents descriptive statistics of variables being examined, mean value of WBI 3.91, or an interval of 3.41 - 4.20, suggest that accounting students in Surabaya generally agree with statements related to whistleblowing. The mean value of OC 3.90 suggests that respondents have high commitment to higher education institutions where they studied. Similarly, mean value SN and GC are 3.77 and 3.70 respectively, indicated that respondents perceived that they are surrounded by people with high moral standards and have relatively high level of group cohesion.

**Table 2.** Variable Descriptive Statistics and Composite reliability

Variable	Mean	SD	AVE	Composite Reliability
OC	3.90	0.71	0.62	0.94
SN	3.77	0.74	0.68	0.93
GC	3.70	0.85	0.76	0.91
WBI	3.91	0.79	0.66	0.94

N = 218

Table 2 shows mean and standard deviation the composite reliability score of all variables is greater than 0.6. Table 3 shows loading coefficient of each item of WBI, OC, SN, and GC are > 0.5 and no cross loading, therefore the variables have convergent validity.

The inner model Analysis in Table 3 shows R-Square 0.759 demonstrates that Organizational Commitment (OC), Subjective Norms (SN), and Group Cohesion (GC) can explain 76.5% of the variability in Whistleblowing Intention, and the rest is explained other unexamined variables.

Table 4 shows a significant positive influence between Organizational Commitment and Whistleblowing Intention (p-value < 0.05, original sample 0.535) therefore H1 is accepted. Subjective Norms is positively and significant affects Whistleblowing Intention (p-value < 0.05, original sample 0.154) thus H2 is accepted. On the other hand, H3 is rejected since the result shows a significant positive effect of Group Cohesion to Whistleblowing Intention (p-value < 0.05, original sample 0.233) while H3 hypothesizes a negative effect.

Based on the data analysis conducted, the hypothesis testing results indicate a positive influence between organizational commitment and whistleblowing intention. This demonstrates that strong organizational commitment can enhance individuals' actions to stop fraudulent behavior within an organization. This finding aligns with Smaili (2023), which shows that organizational intention or commitment to build an ethical culture positively impacts the whistleblowing intention. Employees facing unsatisfactory conditions in their organization have three alternatives: leave the organization, express dissatisfaction (e.g., through whistleblowing), or remain silent. Employees

with high levels of organizational commitment are more likely to report issues internally rather than leave the organization (Alleyne, 2016). This study also supports Menhard & Safrizal (2022) that shows high organizational commitment increases the whistleblowing intention in the company. Therefore, individuals with high organizational commitment are more inclined to exhibit prosocial behavior compared to those with low organizational commitment and tend to prefer internal reporting.

**Table 3.** Descriptive Statistics and Exploratory Factor Analysis

Items	Mean (SD)	Factors			
		WBI	OC	SN	GC
I will report violations using a pseudonym (WBI1).	3.97 (0.74)	<b>0.86</b>	0.26	0.29	0.37
I will report violations, but I will not disclose my identity (anonymous) (WBI2).	3.86 (0.76)	<b>0.73</b>	0.56	0.46	0.36
I will report violations to law enforcement agencies outside my university (WBI3).	3.95 (0.74)	<b>0.87</b>	0.20	0.33	0.37
I will provide information about violations to external parties (WBI4)	4.00 (0.77)	<b>0.83</b>	0.24	0.25	0.17
I will inform the public about the violation (WBI5).	3.80 (0.74)	<b>0.84</b>	0.58	0.51	0.08
I will report the violation to authorities within the university (WBI6).	3.88 (0.77)	<b>0.81</b>	0.21	0.33	0.46
I will use the whistleblowing channels available within the university (WBI7).	3.92 (0.89)	<b>0.81</b>	0.25	0.33	0.39
I will inform the professors about the violation I found (WBI8)	3.89 (0.87)	<b>0.75</b>	0.19	0.16	0.56
Striving and working hard for the university to achieve its vision and mission. (OC1)	4.07 (0.73)	-0.03	<b>0.84</b>	-0.04	-0.30
I tell my friends that the university I study at is a good institution. (OC2)	4.08 (0.73)	-0.07	<b>0.81</b>	0.14	-0.44
Willing to accept any form of task to remain at the university. (OC3)	3.89 (0.66)	-0.18	<b>0.74</b>	-0.94	-0.37
Values implemented at the university have some similarities with the values I follow. (OC4).	3.83 (0.68)	0.23	<b>0.73</b>	-0.06	-0.20
I am proud to tell others that I am a student at my university. (OC5)	3.71 (0.74)	-0.16	<b>0.83</b>	0.19	-0.48
The university where I study inspires me to improve my performance. (OC6)	3.93 (0.77)	0.09	<b>0.82</b>	0.28	-0.29
Often find it difficult to agree with university policies on important matters related to students. (OC7)	3.79 (0.657)	-0.10	<b>0.80</b>	-0.29	0.23
The university where I study is better compared to others. (OC8)	3.86 (0.74)	0.24	<b>0.73</b>	-0.22	0.29
My friends will strongly approve of my decision to report any violations I find. (SN1)	3.85 (0.79)	-0.16	0.25	<b>0.83</b>	0.05
If people in my life witness any form of violation, they will report the rule violation. (SN2)	0.378 (0.73)	0.22	-0.23	<b>0.85</b>	-0.08
Most important people in my life think I should report violations I find. (SN3)	3.76 (0.761)	0.18	-0.29	<b>0.79</b>	-0.03
People in my life whose opinions I value would strongly approve of my whistleblowing actions (e.g., professors, parents, friends, etc.). (SN4)	3.77 (0.72)	0.10	-0.26	<b>0.84</b>	0.02
Most people whose opinions I value would approve my decision to report violations (e.g., public figures, motivators, etc.). (SN5)	3.68 (0.69)	-0.36	0.56	<b>0.80</b>	0.04
I trust my classmates/friends in class. (GC1)	3.67 (0.77)	0.19	-0.11	0.39	<b>0.78</b>
The extent classmates help with academic matters (assignment, homework, etc.). (GC2)	3.74 (0.82)	0.13	0.19	-0.08	<b>0.84</b>
How friendly are other classmates towards you. (GC3)	3.78 (0.90)	0.04	-0.14	-0.16	<b>0.93</b>
How caring are other classmates towards you. (GC4)	3.71 (0.96)	0.15	-0.12	-0.10	<b>0.91</b>
I look forward to meeting classmates in class (GC5)	3.61 (0.80)	-0.23	0.18	0.00	<b>0.89</b>

N = 218



**Table 4.** Path Coefficient Table

Path	Original Sample	p-values	Results
OC > WBI	0.535	0.001	H <sub>1</sub> accepted
SN > WBI	0.154	0.010	H <sub>2</sub> accepted
GC > WBI	0.233	0.001	H <sub>3</sub> rejected
R Squared	0.759		

Data show a positive influence between subjective norms and whistleblowing intention. This suggests that strong subjective norms can enhance individuals' actions to stop fraudulent behavior within an organization. This finding is consistent with Park & Blenkinsopp (2009) and Suryono & Chariri (2016) which state that subjective norms significantly affect whistleblowing intention. Individuals often hold normative beliefs based on the opinions of those they consider role models or references. When individuals perceive whistleblowing as a good and beneficial act, they are likely to conform to this perception. Khan et al. (2022) found that perceived seriousness of wrongdoing, which is indicated as high subjective norms, result in higher willingness of whistleblowing intention. If the process results in a positive outcome, subjective norms can strengthen the individual's intention to engage in whistleblowing (Suryono & Chariri, 2016). This study also supports Owusu et al. (2020) that accounting students' attitude on whistleblowing and the subjective norms are the key predictor in increasing the whistleblowing intention. Thus, the stronger the subjective norms supporting positive assessments of whistleblowing, the stronger the intention and realization to engage in whistleblowing.

Results indicate a positive influence between group cohesion and whistleblowing intention. This shows that the tendency of group members to form strong social bonds can enhance individuals' actions to stop fraudulent behavior within an organization. This finding aligns with Alleyne et al. (2019) which indicates that group cohesion significantly impacts whistleblowing intention. Group cohesion encourages team members to exhibit more cooperative behaviors and be more sensitive to others. It also influences ethical decision-making. Group cohesion leads to increased discussion about ethical issues, dilemma positions, and actions. Sarikhani & Ebrahimi (2022) shows that ethics and morals increase the whistleblowing intention within an organization. Through meaningful interactions and discussions on ethical matters, cohesive groups can achieve ethical conformity. Group cohesion may cause members to feel a shared responsibility for the group's ethical or unethical actions, making them more willing to engage in behaviors that benefit the group and themselves. Therefore, stronger group cohesion results in a stronger realization of whistleblowing.

## Conclusions and Recommendations

This study was conducted to identify the factors that affect whistleblowing intention among accounting students in Surabaya. The research hypotheses are based on three theories: the TRA, the TPB, and Corporate Governance Theory.

The findings demonstrate that if accounting students have a high level of organizational commitment to the institution where they study, it can motivate them to engage in whistleblowing to protect the reputation of the organization. In addition, the study also suggests that if accounting students are surrounded by a strong positive ethical influence, it can increase their intention to whistle blow to meet external expectations and pressures to act ethically. Finally, the result also suggests that strong bonds among group members in the accounting student environment can influence the intention to engage in whistleblowing. Therefore, creating a good culture and environment for accounting students will be very crucial in determining their reasoned actions and behavior. It is suggested that educational institutions can raise awareness of whistleblowing program and create a culture of belonging to organization that will promote commitment to organization; persevere or create an environment of norms to uphold strong ethical value such as academic integrity.



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