

## *The Impact of Subjective Norms, Professional Competency on Whistleblowing Intention Within the OPD in Asahan District With Reward as A Moderating Factor*

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### Info Artikel

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### ABSTRAK

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh norma subjektif terhadap niat whistleblowing di OPD Kabupaten Asahan. Menguji dan menganalisis pengaruh kompetensi profesional terhadap niat whistleblowing di OPD Kabupaten Asahan. Untuk menguji dan menganalisis apakah imbalan dapat memoderasi pengaruh norma subjektif terhadap niat whistleblowing di OPD Kabupaten Asahan. Untuk menguji dan menganalisis apakah penghargaan dapat memoderasi pengaruh kompetensi profesional terhadap niat whistleblowing di OPD Kabupaten Asahan. Penelitian ini menggunakan jenis penelitian asosiatif. Populasi dalam penelitian ini adalah OPD di Kabupaten Asahan yang berjumlah 28 OPD. Teknik pengambilan sampel dalam penelitian ini menggunakan random sampling type. Sehingga jumlah sampel yang digunakan sebanyak 100 orang. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah metode angket. Teknik analisis data dalam penelitian ini menggunakan Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa norma subjektif mempengaruhi niat whistleblowing. Semakin baik norma subjektif yang tersedia, semakin banyak niat whistleblowing akan meningkat. Kompetensi profesional mempengaruhi niat whistleblowing. Semakin jelas target laporan audit yang disusun, semakin baik niat whistleblowing. Penghargaan dapat memoderasi pengaruh norma subjektif terhadap niat whistleblowing. Semakin tinggi tingkat transparansi, semakin baik tingkat niat whistleblowing. Penghargaan dapat memoderasi pengaruh kompetensi profesional terhadap niat whistleblowing. Semakin tinggi tingkat hadiah, semakin baik tingkat niat whistleblowing.

### ABSTRACT

*The aim of this research is to test and analyze the influence of subjective norms on whistleblowing intentions in the Asahan Regency OPD. To test and analyze the influence of professional competence on whistleblowing intentions in the Asahan Regency OPD. To test and analyze whether rewards can moderate the influence of subjective norms on whistleblowing intentions in the Asahan Regency OPD. To test and analyze whether rewards can moderate the influence of professional competence on whistleblowing intentions in the Asahan Regency OPD. This research uses associative research type. The population in this study was the OPD in Asahan Regency, totaling 28 OPD. The sampling technique in this research used random sampling type. So the number of samples used was 100 people. The data collection technique used in this research is the questionnaire method. The data analysis technique in this research uses Partial Least Square (PLS). The research results show that subjective norms influence whistleblowing intentions. The better the subjective norms available, the more the whistleblowing intention will increase. Professional competence influences whistleblowing intentions. The clearer the target of the audit report that is prepared, the better the whistleblowing intention. Rewards can moderate the influence of subjective norms on whistleblowing intentions. The higher the level of transparency, the better the level of whistleblowing intentions. Rewards can moderate the influence of professional competence on whistleblowing intentions. The higher the reward level, the better the level of whistleblowing intention.*

## INTRODUCTION

Indonesia is still perceived as a country with a high level of corruption, not only by domestic people, but also by people abroad. This is based on the Corruption Perception Index (CPI) report published annually by Transparency International (TI). Finally, Indonesia's CPI score in 2020 was at a score of 37 with a ranking of 102 out of 180 countries whose CPI was assessed. For this reason, the decline in Indonesia's CPI score in 2020 should be a strong correction for the government's corruption eradication

policy which has so far been taken to actually weaken the corruption eradication agenda. ICW carries out mapping of suspected corruption cases based on areas that are prone to corruption crimes.

The district government that commits a lot of corruption is in North Sumatra Province. There were 9 (nine) corruption cases involving 19 suspects. The value of state losses incurred amounted to IDR 24 billion. This is proven by a number of cases of corruption and bribery. Two former PSSI officials from Asahan Regency were found guilty of committing criminal acts of corruption, namely Ade Iskandar Astono, former Chairman of PSSI Asahan, and Abdul Rahim Situmorang, former deputy treasurer of PSSI Asahan. They were found guilty of committing criminal acts of corruption together, causing losses to the state of IDR 176.5 million. Apart from that, the former Head of the Asahan District Health Service, Herwanto, was sentenced to 1 year and 4 months in prison. He was proven guilty of committing a criminal act of corruption in the procurement of medical equipment (alkes) and medicine which cost the state IDR 3.4 billion.

Various efforts have been made by the government to prevent, detect and deal with cases of fraud. This can be seen with the formation of the Corruption Eradication Commission (KPK), which is a concrete form of the Indonesian government's efforts to combat fraud, especially related to corruption. In this regard, the Corruption Eradication Committee is collaborating with various agencies to try to develop a system called a whistleblowing system which is expected to be an alternative solution in preventing and detecting fraud..

The intention of the Whistleblowing System is part of the internal control system in preventing irregularities and fraudulent practices and strengthening the implementation of good governance practices (KNKG, 2008). This system aims to uncover fraud or violations that can harm the organization and prevent it from becoming more than what it already is. Currently, whistleblowing has become a medium that is quite effective in revealing fraud in both the public and private sectors in Indonesia. Empowering the role of whistleblowers in disclosing cases of fraud is carried out by providing rewards to individuals who dare to report acts of fraud.

Based on the description above, researchers are interested in further research regarding whistleblowing intentions in district governments to follow up on previous research. The research object that the researcher chose was the OPD of Asahan Regency, this is because there is still very little research that examines this object. This research aims to determine the influence of subjective norms and professional commitment on the intention to carry out whistleblowing actions with rewards as a moderating variable in the OPD of Asahan Regency.

## RESEARCH METHODS

This research uses associative research type. This research was carried out in Asahan Regency. The population in this study is the OPD in Asahan Regency, totaling 28 OPD. The samples in this study were 4 (four) and 3 (three) people in each OPD with the sampling technique in this study using random sampling type. So the number of samples used was 100 people. The type of data used in this research is included in the type of primary data. The data collection technique in this research used a questionnaire. The data analysis technique in this research uses validity, reliability and Partial Least Square (PLS) tests.

## RESULT AND DISCUSSION

### Research result

#### *Convergent Validity*

In this section, the results of the discriminant validity test will be described. The discriminant validity test uses cross loading values. An indicator is declared to meet discriminant validity if the cross loading value of the indicator on the variable is the largest compared to other variables (ghozali). The following are the cross loading values for each indicator:

**Table 1**  
***Cross Loading***

	Subjective norms	Professional competence	Rewards	Whistleblowing intentions
X1.1	0.843	0.612	0.227	0.329
X1.2	0.874	0.633	0.276	0.441

X1.3	0.879	0.646	0.283	0.350
X1.4	0.833	0.728	0.349	0.328
X1.5	0.899	0.697	0.383	0.344
X1.6	0.862	0.786	0.447	0.464
X2.1	0.611	0.756	0.337	0.388
X2.2	0.792	0.848	0.440	0.341
X2.3	0.730	0.787	0.450	0.525
X2.4	0.662	0.786	0.280	0.284
X2.5	0.580	0.791	0.637	0.464
X2.6	0.590	0.704	0.394	0.390
X2.7	0.417	0.689	0.432	0.402
X2.8	0.492	0.749	0.470	0.466
Y.1	0.231	0.396	0.679	0.691
Y.2	0.390	0.289	0.200	0.644
Y.3	0.440	0.573	0.866	0.819
Y.4	0.074	0.208	0.548	0.775
Y.5	0.127	0.138	0.544	0.732
Y.6	0.110	0.376	0.505	0.608
Z.1	0.228	0.310	0.679	0.583
Z.2	0.197	0.243	0.700	0.191
Z.3	0.361	0.554	0.866	0.668
Z.4	0.340	0.466	0.548	0.426
Z.5	0.353	0.411	0.544	0.365
Z.6	0.437	0.350	0.505	0.323

Source: Processed by the Author, 2023

Based on the data in Table 1, it is known that each indicator in the research variable has the largest cross loading value on the variable it forms compared to the cross loading value on the other variables. Based on the results obtained, it can be stated that the indicators used in this research have good discriminant validity in compiling their respective variables.

### *Average Variance Extracted (AVE)*

**Table 2**  
***Average Variance Extracted (AVE)***

	Cronbach's Alpha	Composite Reliability	(AVE)
Professional competence	0.899	0.919	0.586
Subjective norms	0.933	0.947	0.749
Whistleblowing intentions	0.806	0.862	0.512
Rewards	0.579	0.741	0.750

Based on Table 2, it is known that the AVE values of the variables subjective norm, professional competence, competence, whistleblowing intention and reward > 0.5, then it is stated that each variable has good discriminant validity. Based on Table 2, it is known that the composite reliability value of all research variables > 0.6. These results indicate that each variable has met composite reliability so it can be concluded that all variables have a high level of reliability. Based on Table 2, it is known that the Cronbach's alpha value for each research variable > 0.7. So these results show that each research variable has met the requirements for high reliability.

## **2.Inner Model Analysis**

**a.Path Coefficient Test**

Path coefficient evaluation is used to show how strong the effect or influence of the independent variable is on the dependent variable. Based on the SEM-PLS Structural Research Scheme, it is explained that the path coefficient value of the subjective norm variable - whistleblowing intention is 0.263, professional competence - whistleblowing intention is 0.213. Based on this description, it shows that the variables in this model have the influence of subjective norms and professional competence-whistleblowing intentions show a positive direction.

**b.Goodness of Fit Test**

**Table 3  
R Square**

	R Square
Whistleblowing intentions	0.655

In Table 3 the R-Square value obtained is 0.655 for the whistleblowing intention variable. This value interprets that the subjective norm variable, professional competence, is only able to explain the variance in whistleblowing intentions around 65.5%, the rest is influenced by other factors not mentioned in this study.

**c.F-Square**

**Table 4 Multicollinearity Test**

	Accountability	Competence	Whistleblowing intentions
Subjective norms			<b>0.560</b>
Professional competence			<b>0.455</b>
Moderating effect 1			<b>0.032</b>
Moderating effect 2			<b>0.001</b>

The conclusion from the F-Square test in the table above is that the subjective norm variable on whistleblowing intentions has a value of  $F_2 = 0.900$ . So there is a large effect of exogenous variables on endogenous variables. The variable professional competence on whistleblowing intentions has a value of  $F_2 = 0.455$ . So there is a large effect of exogenous variables on endogenous variables. The reward variable as a moderating variable on the influence of subjective norms on whistleblowing intentions has a value of  $F_2 = 0.032$ . So there is a small effect of the exogenous variable on the endogenous variable. The reward variable as a moderating variable on the influence of professional competence on whistleblowing intentions has a value of  $F_2 = 0.001$ . So there is a small effect of the exogenous variable on the endogenous variable.

**c. Hypothesis testing**

**Table 5  
T-Statistics and P-Values**

	T Statistics ( O/STDEV )	P Values
Subjective norms->Whistleblowing intentions	4,300	0,000
Professional competence ->Whistleblowing intention	5,811	0,000
Moderating Subjective norms->Whistleblowing intentions	3,211	0,000
Moderating Professional competence ->Whistleblowing intention	3,209	0,000

1. Direct Influence

Based on table 5, testing the hypothesis of a direct influence between subjective norm variables on whistleblowing intentions with P values of  $0.000 < 0.05$ , this shows that there is a direct influence of the subjective norm variable on whistleblowing intentions.

Likewise, the direct influence of the professional competency variable on whistleblowing intentions with a P value of  $0.000 < 0.05$ , this shows that there is a direct influence of the subjective norm variable on whistleblowing intentions.

## 2. Indirect Influence

Based on the results of the hypothesis testing above, it shows that the P Values of the reward variable as a moderating variable, the P Values are  $0.000 < 0.05$ , this shows that rewards can moderate the influence of subjective norms, professional competence on whistleblowing intentions.

## CONCLUSION

Subjective norms influence whistleblowing intentions. The better the subjective norms available, the more the whistleblowing intention will increase. Professional competence influences whistleblowing intentions. The clearer the target of the audit report that is prepared, the better the whistleblowing intention. Rewards can moderate the influence of subjective norms on whistleblowing intentions. The higher the level of transparency, the better the level of whistleblowing intentions. Rewards can moderate the influence of professional competence on whistleblowing intentions. The higher the reward level, the better the level of whistleblowing intention.

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