Whistle Blowing in The Police Sector: The Importance of Control Behaviour Factor and Professional Commitment

Raja Adri Satriawan Surya¹, Arumega Zarefar²* and Nanda Fito Mela³

¹,²,³ Department of Accounting, Universitas Riau, 28293, Pekanbaru, Indonesia

ABSTRACT

Objective – This study aimed to examine the effect of perceived behaviour control and professional commitment to the interest of doing whistleblowing. This research was conducted at the police department in Riau province.

Methodology/Technique – The sample in this study was taken by using the method of data collection is called purposive sampling. The samples used in this research were 90 respondents which were all police officers working in the finance department. Data were analysed using SPSS version 20.

Findings – The results showed that perceived behaviour control affects the interests do whistleblowing. Secondly, professional commitments do affect the interest of whistleblowing.

Novelty – The research contributes to the related literature with its original data.

Type of Paper: Empirical

Keywords: Police Sector; Perceived Behaviour Control; Professional Commitment; Whistleblowing Intention and SPSS.

JEL Classification: J53, M41, M54.

1. Introduction

Corruption remains as a major problem that must be faced by Indonesia, including in terms of contending corruption which is still not maximal yet. Poltracking survey to the community in 2015 declared that the eradication of corruption was still the same as the beginning of the Joko Widodo - M. Jusuf Kalla government, amounting to 36.53%. Meanwhile, based on the level of corruption in the 2014 Corruption Perception Index by Transparency International Indonesia, Indonesia ranks 107 of 175 countries in the world with a score of 34, increase 2 points and 7 levels from 2013. This score is quiet below the average score of the world and ASEAN. However, it should be appreciated as a form of an increase in the fighting of corruption.

One effective tool in detecting fraud (corruption) is through a mechanism of reporting violations or whistleblowing system. Whistleblowing is a disclosure activity of information by someone who works in the organization to certain parties as a result of any offense or crime (Miceli et al., 2008). Someone, who acts whistleblowing, is called as whistle-blower. Complaint of whistle-blower proved to be more effective in exposing fraud compared to other tools such as internal audit or external audit (Sweeney, 2008).

* Paper Info: Received: October 29, 2016
  Accepted: April 11, 2017
* Corresponding author:
  E-mail: arumegazarefar.akt@gmail.com
  Affiliation: Faculty of Economic, Universitas Riau, Indonesia.
According Susmanschi (2012) whistle-blower is a person (employee in the organization) who informs the public or officials of the ruling on the alleged dishonesty, illegal activities or errors happening in government departments, public organizations, private organizations, or in a company. Being a whistle-blower is not an easy task. Someone who comes from the internal of the organization in general will face ethical dilemmas in doing so.

In the police sector, there are still a lot of discussions regarding to professionalism trust. It can be seen from the number of corruption cases committed by police officers. One such case is the case of SIM simulator (driving license simulator) involving senior police officer named Djoko Susilo and his colleagues. The case was revealed because of a complaint by Sukotjo Bambang. He was the director of PT Innovation Technology Indonesia, which was a partner of the winning-tender company. He reported corruption of SIM simulator project to the Anti-Corruption Commission and the ICW (Indonesian Corruption Watch). In the project, there was unethical behaviour such as the establishment of four fake companies to follow the tendering process which had already been known and defined the winning bidder for the project. In addition to unethical practices, on the project there was inflation or mark-up price significantly.

In Indonesia, the existence of regulations does not immediately make public in general and workers in particular fond of doing whistleblowing. Therefore, institutions need to understand the factors that may affect the interests of members to do whistleblowing and will encourage them to do whistleblowing.

Those factors are the application of the concept of Theory of Planned Behaviour which explained that the current behaviour of individuals arises because of the intention that underlies such behaviour, one of the main factors is the belief of control over the behaviour (perceived behaviour control) (Ajzen, 1991).

Trust control over the behaviour (perceived behaviour control/PBC), is the perception or the ability of the individual of the individual's control over the behaviour (Ajzen, 2005). PBC is determined by past experience or affected by individual experiences of others. Individuals will perform a behaviour if he has evaluated the behaviour positively, the social pressure to perform the behaviour, as well as individual believers and have the opportunity to perform a behaviour. A South Korean police study by Park and Blenkinsopp (2009) describes the relationship of attitudes, subjective norms, and perceived behaviour control on the intention to do whistleblowing. Research results indicate the effect on the control behaviour doing whistleblowing intentions. Not only conviction of control over behaviour as a factor, but someone doing whistleblowing professional commitment could be also a factor.

Professional commitment, by Aranya et al., (1981) was formed by individual preferences to his profession. Elias’s research (2008) states, that, the level of profession, commitment affects the ethical foundation level. Furthermore, Kaplan and Whitecotton (2001) found that there is a positive relationship between professional commitment and auditor intention in doing whistleblowing.

2. Literature Review

2.1 Perceived behaviour control and Whistleblowing Intention

Whistleblowing by Miceli and Near (1985) is a disclosure made by members of the organization (former or member) on a practice of illegal, immoral or without legitimacy under the control of the leadership, to individuals or organizations, that can lead to corrective action.

Perceived Behaviour Control is an individual's perception regarding to individual’s control in connection with a particular behaviour. Perceived Behaviour Control is a belief about the presence or absence of factors that facilitate and hinder the individual to perform an action (Bobek and Hatfield, 2003). Research by Ajzen (2002) says that affect behaviour control intention is based on the assumption that behaviour control perceived by the individual will have implications on the person's motivation. Hays research results (2013) state that the perception of control over the behaviour has a strong relationship with intention to commit whistleblowing. Then the hypotheses in this study are:
H1: suspect that confidence control over the behaviour effecting on whistleblowing intention.
2.2 Professional commitment and whistleblowing intention

Bouville (2007) defines Whistleblowing as the actions of an employee (or former employee) to reveal what he believes as conduct of illegal or unethical to higher management/top management (internal whistleblowing) or to the authority/authorities outside the organization or to the public (external whistleblowing).

Mowday, Steers and Porter (1979) defines professional commitments as a love which is formed by an individual to his profession. Professional commitment can be defined as: (1) a belief in and acceptance of the goals and values of the profession, (2) a willingness to use the business in earnest in the interests of the profession, and (3) a desire membership in the profession (Aranya et al 1981).

Professional commitment refers to the power of individual identification with the profession. An individual with a high characterized profession’s commitment has a high trust and acceptance in the profession of interest and desires to try as hard on behalf of the profession and to maintain membership in the profession (Mowday et al., 1982). An individual who has high idealism to interrupt someone else could be set aside (Zarefar et al., 2016). An employee, who has a high professional commitment, is expected to act in the public interest, rather than to act something that can decrease the professionalism they have. In contrast to employees with low professional commitments, they may act dysfunctional. Professional commitment related to ethics and whistleblowing intentions. Elias study (2008) revealed that the level of commitment of the profession affects a person’s level of ethical foundation.

H2: Suspect Professional Commitment Impact on whistleblowing intention

3. Research Methodology

3.1 Sample Selection

This research was conducted at the Police Sector of Pekanbaru. The population is defined as the totality of the unit of analysis which is being researched or the whole unit of analysis. While the sample is a part of the population or selected part intentionally or not. The population is considered to represent the population (Wijaya, 2010). The populations in this study are all the police in the city of Pekanbaru. Because the population is only 90 respondents, then all respondents become the sample of the research. Data were collected by distributing questionnaires directly to the respondent. The type of data used in this study is primary data. The primary data used in this study is the data from the questionnaire, by filing a list of questions in the form of questionnaires given directly to respondents.

Data were analysed using multiple linear regression analysis with SPSS 20. Hypothesis testing in this study was conducted using t test. This test was conducted to prove the hypothesis, whether each independent variable such as Perceived Behaviour Control and commitment of the profession has a significant effect individually on the dependent variable which is Whistleblowing.

3.2 Variables

3.2.1 Whistleblowing intention

Whistleblowing is the actions of an employee (or former employee) to reveal what he believes, as conducting illegal or unethical to higher management/top management (internal whistleblowing) or to the authority/authorities outside the organization as well as to the public (external whistleblowing). Whistleblowing intention variable in this study was measured by using a Likert scale (Hays, 2013).

3.2.2 Perceived Behaviour Control

Perceived behaviour control/PBC is the perception or the ability of the individual of the individual's control over behaviour, measured using the instrument (Ajzen, 2005) through eight items of indicator; four items to measure the factors controlling and four items to measure the perceived power.
3.2.3 Commitment Organization

A professional commitment is a commitment that established an individual when it begins entering a profession covering something trustworthy, something received the purpose and values of the profession. Measuring by using an instrument that has been used, Aranya et al. (1981), used a five-item scale consisting of four cases, as the following indicators: the level of commitment and pride in the accounting profession and the individual's perception of his profession.

3.3 Statistical Method

Model test used to test the hypothesis in this study is a simple linear regression with the help of a computer program SPSS version 20. The equation is used as follows:

$$Y = \alpha + \beta_1X_1 + \beta_1X_2 + \varepsilon$$

Information:

Y: Whistleblowing Intention
A: Constants
B1: Coefficients of Regression
X1: Confidence Control over the behaviour of (perceived behaviour control)
X2: Professional Commitment
ε: Standard of Error

4. Results

4.1 First hypothesis testing result

The results of processing data showed that the significant value of 0.003 and a margin of error (alpha) of 0.05. From the test results, then the decision is perceived behavior control a significant effect on whistleblowing intention. Table 1 provides the results of hypothesis testing.

<table>
<thead>
<tr>
<th>Model</th>
<th>Coefficientsa</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unstandardized Coefficients</td>
</tr>
<tr>
<td></td>
<td>B</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
</tr>
<tr>
<td>PBC</td>
<td>.259</td>
</tr>
<tr>
<td>PC</td>
<td>.367</td>
</tr>
</tbody>
</table>

4.2 Second hypothesis testing result

The results of data processing indicate that significant value of 0.024 and the error rate (alpha) of 0.05. From the test results, then the decisions of professional commitment do affect the interest of whistleblowing.
5. Discussion

Based on the data analysis, the first hypothesis test results found that belief on behaviour control (perceived behaviour control) effect on whistleblowing intention. This means that the more positive that belief in behaviour control (perceived behaviour control), the higher the interest in doing whistleblowing. The result of this study is supported by theory (Ajzen, 2005) and according to some studies such as Dworkin and Baucus (1998), Park & Blenkinsopp (2009), Hays (2013) who found the higher the confidence of control over the behaviour of a person, the higher intention to do whistleblowing. The second hypothesis test results found that professional commitment effects on whistleblowing intention. This means that the more positive the professional commitment, the higher interest of doing whistleblowing. The results of this study are supported by theory Dwyer et al., (2000) and according to some studies that Jeffrey et al. (1996), Lord and DeZoort (2001), Elias (2008) who found that higher professional commitments have the higher a person's intention to do whistleblowing.

6. Conclusion and Recommendation

The first hypothesis test results found that belief on behaviour control (perceived behaviour control) effect on the whistleblowing intention and the second hypothesis test results found that professional commitment effect on whistleblowing intention.

The suggestions can be given by researchers for further research excellence, as follow:

Try to explore other variables that may affect the interests of doing whistleblowing in order to enhance this research model and predict more accurately. Other variables that may be interesting to be tested are the status of the whistle-blower, reporting responsibilities (Personal Responsibility of Reporting), ethical considerations (ethical judgment), motivational reward (Reward), the support of the internal regulations of the organization, co-worker/supervisor, and others.

Designing research on whistleblowing intention that focus on the specific whistleblowing channels, on internal or external whistleblowing.

Doing some researches using larger samples and large numbers. So the expected results of further research can be generalized to police departments throughout Indonesia.

References


