



Whistleblowing System: An Analysis of Implementation Readiness at Private Universities in Palembang City

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CITATION:

Anggraini, Leriza Desitama, & Faradillah. (2023). Whistleblowing System: An Analysis of Implementation Readiness at Private Universities in Palembang City. *JIA (Jurnal Ilmiah Akuntansi)*, 8 (2), 564-586.

ARTICLE HISTORY:

Received:

April 12th, 2023

Revised:

August 11th, 2023

Accepted:

December 21st, 2023

DOI: 10.23887/jia.v8i2.60602

Abstract

This research investigates the implementation of a whistleblowing system utilizing the Technology Acceptance Model (TAM). TAM incorporates two main variables—user perceptions of benefits (perceived usefulness) and user perceptions of ease of use (perceived ease of use)—in the context of information system implementation. The study explores dimensions of information technology, including Perceived Ease of Use, Perceived Usefulness, and Behavioral Intention to Use, applying a quantitative approach. The study's population comprises students from various majors across different private universities, with non-probability sampling employed. Structural Equation Modeling-Partial Least Square (SEM-PLS) analysis, facilitated by Smart PLS software, serves as the methodological framework. Results reveal the positive and significant impact of Perceived Seriousness of Wrongdoing, Authentic Leadership, and Behavioral Attitude on Behavioral Intention to Whistleblow. Moreover, Perceived Seriousness of Wrongdoing, Social Norm, Perceived Ease of Use, and Perceived Usefulness influence Behavioral Attitude. Notably, Perceived Usefulness, Perceived Ease of Use, and Authentic Leadership did not exhibit a significant impact on Behavioral Attitude. These findings contribute to the understanding of factors influencing whistleblowing behavior, providing valuable insights for organizational and academic stakeholders.

Keywords: TAM; university; whistleblowing.

INTRODUCTION

The management of an organisation that implements a good governance system can prevent or minimise the risk of crimes that can

bring losses and negative impacts to the organisation such as corruption, fraud to abuse of authority. Governance is strongly related to the internal control system (Anggraini &

Faradillah, 2022). In line with accounting and financial studies, the implementation of internal control is a form of good governance (Nuraini et al., 2021). Therefore, an organisation needs adequate internal control to prevent fraud, including public sector organisations, especially universities. Sourced from ACFE data in 2020 which displays data on sectors/industries that are harmed by fraud. The education sector has a percentage of 1.7% ahead of the hospitality and tourism sector which has a percentage of 1.3% and the marine fisheries sector which has a percentage of 0.8% (Putriana & Abdillah, 2022). Indonesian Fraud Survey 2019 stated that the most detrimental fraud was corruption at 69.9%, while asset misuse was 20.9% and financial statements at 9.2% (Association of Certified Fraud Examiners Indonesia, 2019). Furthermore, the Indonesian Corruption Watch (ICW) revealed that there were 37 cases of fraud in universities from 2006-2016 which caused state losses of IDR 218 billion or USD 15.6 million (Pratolo et al., 2020).

In higher education, Good University Governance is regulated in Permendikbud No. 139 of 2014 concerning Guidelines for the Statutes and Organisations of Higher

Education. Where the candy describes the rules for applying the principles of accountability, transparency, non-profit, quality assurance effectiveness and efficiency in the academic and non-academic fields of higher education (Nuraini et al., 2021). The implementation of Good University Governance in higher education is still not considered to be running properly. Fraud that occurs in public universities and private universities differs from management regulations, public universities are regulated through government regulations while private universities are regulated through foundation regulations. Sometimes reports related to fraud that occur in private universities are not transparently disclosed regarding financial management and fraud resolution. So that in private universities more strict supervision is needed (Sulistiyorini, 2021). Fraud practices in higher education vary according to opportunity. Practices in state universities occur at the bureaucratic level such as the procurement of goods and services which is a violation of the law in article 2 of the Anti-Corruption Law, but in contrast to private universities which are more complex with transactions between lecturers and students that are mutually beneficial which legally have not been defined

normatively, these actions are classified as moral violations (Adhari, 2017). In private universities, there are still several cases such as corruption, gratuities, falsification of diploma documents, value engineering to plagiarism. The problems faced by universities, especially outside the island of Java, still focus on management, academic, human resources, finance and student affairs problems (Nuraini et al., 2021). So that a supervisory role is needed from the academic community who care about fraud problems, especially students. Students as part of the academic community have an important role in disclosing fraud in higher education. In line with the purpose of higher education, namely to produce students who are expected to have quality in science, morals and morals as well as a critical view of fraud (Fitriana & Baridwan, 2012).

Fraud is a behaviour that can damage the order of the internal control system and is not to be proud of (Fitriana & Baridwan, 2012). In the practice of preventing and combating fraud, one of the most effective controls is by implementing a whistleblowing system mechanism. Whistleblowing System is an organisational prosocial action in conveying directions, procedures, or policies that may be unethical and

illegal in the long term to take corrective action (Atmadja et al., 2019). Whistleblowing System as a means of evaluation and improvement efforts in achieving organisational goals. The individual or entity that runs the Whistleblowing System is called a Whistleblower. Theory of Planned Behavior explains that the intention of individuals to behave is influenced by attitude towards the behaviour, subjective norm, and perceived behavioural control. In addition, seriousness also affects the intention to disclose a condition. Members of the organisation who directly observe suspected fraud will be more likely to become whistleblowers (Oranra et al., 2022). Being a Whistleblower has both physical and psychological risks from certain parties that can make Whistleblowers become burdened in reporting a fraud. So that in its implementation it is necessary to build a system that can protect the interests of Whistleblowers so that objectivity and independence can be upheld. In research by Faris Adilah et al. explained that members in organisations who have a good attitude towards Whistleblowing have a positive effect on becoming Whistleblowers and will report violations if they find them (Adilah et al, 2020). In other words, the

Whistleblowing System is influential in supporting the realisation of good governance for organisations. However, in the research of Nuraini et al. explained that the Whistleblowing System has no effect, but the internal control system is influential and plays a very important role in supporting the realisation of Good University Governance (Nuraini et al., 2021). However, research by Hapsari et al. revealed that disclosure of fraud findings is a form of Whistleblowing System implemented at the University. The application of Whistleblowing is supported by loyalty and a sense of belonging to the university for improvement, on the other hand, there is still a culture of reluctance in the application of Whistleblowing due to the closeness of the leadership and the whistleblower and the lack of a Whistleblowing System at the University that can accommodate Whistleblower security (Hapsari & Seta, 2019).

This research was conducted in several private universities in Palembang City because of the lack of availability of Whistleblowing System in private universities in Palembang City. Some private universities already have a simple complaint hotline but there is no care centre or complaint centre supported by an adequate system in universities for the

academic community, especially students. The rise of integrity cases involving academics in Palembang City such as corruption, gratification, forgery of diploma documents, grade engineering to plagiarism. The number of integrity cases and the lack of a complaint place that can accommodate make it difficult for students to report the problems they witness and experience on campus. These problems should be accommodated and processed in the University's internal Whistleblowing System. Therefore, it is important to implement a Whistleblowing System at the University in order to detect violations related to the code of ethics and even finance that can result in a decrease in reputation and integrity at the University. This Whistleblowing System is also expected to help improve integrity at the University through the application of technology that can minimise personal intervention. According to Palapa and Saifudin in their research, proven information technology will present information with reliable quality so that it can optimise the work process of a system (Palapa & Saifudin, 2021). In this study, the authors identify several variables that are thought to have an effect on the successful implementation of the Whistleblowing System in private universities in

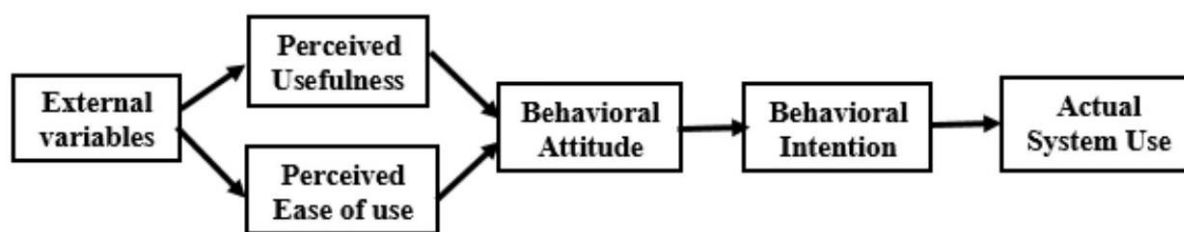


Figure 1. The TAM Model (Davis,1998)

general, and examine the acceptance of the Whistleblowing System technology from the user aspect (people) to avoid the risk of failure in implementing the Whistleblowing System, then these variables are used as constructs in developing a model for the successful implementation of the Whistleblowing System at the University which is used to measure the level of user acceptance of the Whistleblowing System implementation.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Technology Acceptance Model (TAM)

Davis 1989 developed the concept of the Technology Acceptance Model (TAM) which is a theory that aims to understand user behaviour in accepting the use of an information system and observing user behaviour from a technology concept. Modelling of information system users is supported by the TAM. In TAM to

adopt an information system, there are main variables, namely user perceptions of perceived usefulness and user perceptions of use (perceived ease of use) (Mada & Putri, 2021).

The TAM approach has the following dimensions of information technology Percieved Ease of Use, Perceived Usefulness, and Behavioural Intention to Use. TAM has several advantages over several other models, such as a useful model in the application of technology systems that have failed to be implemented due to a lack of user interest, a strong theoretical basis that created TAM, many researchers have tested using TAM and concluded that TAM is a good model, and Tam is a simple model but its validity is reliable (Wida et al., 2020). The TAM model in general is shown in Figure 1.

Whistleblowing Intentions

Whistleblowing Intentions can be defined as a person's intention, desire, encouragement to disclose an

act of fraud by employees (Hakim Z et al., 2019). Furthermore, whistleblowing intentions are serious disclosures of violations in certain situations and there are consequences that will be accepted because of these disclosures (Lestari & Yaya, 2017).

Lestari and Yaya in their research stated that organisational, individual and situational conditions are determinants of Whistleblowing Intentions (Intensity to do whistleblowing). Although the results of his research show that the only factor that has a positive effect on Whistleblowing Intentions is situational conditions which are defined as the seriousness of the violation (Lestari & Yaya, 2017).

The same thing was also revealed by Khan et al in their research which raised several determinants of Whistleblowing Intentions, namely Perceived Seriousness of Wrongdoing, Rationalization, Perceived Threat of Retaliation and anticipated regret. Based on empirical testing, it is found that Perceived Seriousness of Wrongdoing is the only factor that positively and significantly affects Whistleblowing Intentions (Khan et al., 2022).

Perceived Seriousness of Wrongdoing on Perceived Usefulness

Puriwat and Tripopsakul's said Perceived Seriousness is defined as the perception of risk related to the seriousness of negative things done or in this case the wrong behaviour is proven to affect Perceived Usefulness (Puriwat & Tripopsakul, 2021). Likewise, research conducted by Ataei et al states that Perceived Seriousness which is defined as the seriousness and vulnerability of inappropriate treatment causes a person to want to use new tools and techniques and is defined as Perceived Usefulness. In their research, they also mentioned that it significantly affects Perceived Usefulness (Ataei et al., 2021). Hence the hypothesis can be formulated:

H₁: Perceived Seriousness of Wrongdoing has a positive and significant effect on Perceived Usefulness

Perceived Seriousness of Wrongdoing on Perceived Ease of Use

Puriwat and Tripopsakul also mentioned that Perceived Seriousness of wrongdoing affects a person's behaviour to use Contactless Payment Technologies because of the ease of use shown in several indicators in the study (Puriwat & Tripopsakul, 2021).

Likewise, Grover et al's 2019 research on the acceptance of blockchain technology in digital transactions states that behavioural errors such as corruption, fraud and bureaucracy affect a person's intention to use blockchain technology from the aspects of security and ease of use (Grover et al., 2019). Hence the hypothesis can be formulated:

H₂: Perceived Seriousness of Wrongdoing has a positive and significant effect on Perceived Ease of Use

Social Norm on Perceived Usefulness

Zakaria et al found that attitude and social norms (social groups) are factors that influence Whistleblowing Intentions in a group of police in Indonesia (Zakaria et al., 2020). Alshurafat et al developed technology acceptance theory, social capital theory and the theory of reasoned action which resulted in social factors or Social Norm influencing students' Perceived Usefulness in using online accounting education during the COVID-19 pandemic (Alshurafat et al., 2021). Furthermore, it was revealed by Daragmeh et al on the acceptance of fintech payment services during the COVID 19 crisis that Social Norm is a factor with the most indicators that

are not deleted in the inner model test and shows a significant influence on Perceived Usefulness of fintech payment services (Daragmeh et al., 2021). Hence the hypothesis can be formulated:

H₃: Social Norm has a positive and significant effect on Perceived Usefulness

Social Norm on Perceived Ease of Use

Pal's research evaluating the use of Microsoft Teams as an online platform in working during the pandemic shows that social normals such as peer invitations and friend perceptions are one of the factors that significantly influence the ease of use of Microsoft Teams (Pal & Vanijja, 2020). In addition, research by Pal 2020, Alshurafat et al in 2021, and Daragmeh et al 2021 also mention the same thing that social normals are factors that influence the ease of use of new systems/technologies/methods and techniques significantly (Pal & Vanijja, 2020) (Alshurafat et al., 2021) (Daragmeh et al., 2021). Hence the hypothesis can be formulated:

H₄: Social Norm has a positive and significant effect on Perceived Ease of Use

Authentic Leadership on Perceived Usefulness

In Aziz et al's research, which investigates the relationship between Authentic Leadership and TAM as a whole, it is stated that Authentic Leadership is a factor that influences technology acceptance, especially in the Perceived Usefulness and Perceived Ease of Use variables. Aziz's research describes Authentic Leadership as a form of leader integrity that gives employees confidence so that they have perceptions of the usefulness and ease of use of technology (Aziz et al., 2020). Likewise, the results of Morse's research state that there is a strong relationship between Authentic Leadership on Perceived Usefulness and Perceived Ease of Use in nursing workplaces which shows the strength of the leader's commitment to encourage nurses to accept technology in their work environment (Morse, 2018). Hence the hypothesis can be formulated:

H₅: Authentic Leadership has a positive and significant effect on Perceived Usefulness.

Authentic Leadership on Perceived Ease of Use

Supporting the results of research conducted by Aziz et al, and Morse, the results of research

conducted by Trafican also state that Authentic Leadership is a strong factor in encouraging the use of technology including aspects of ease of use that are psychologically conveyed by leaders to employees encouraging employees to accept technology (Trafican, 2022). Shahzad et al also revealed that one of the impacts of Authentic Leadership is the perception of employees who follow the leader to obey and follow the leader's directions, including the perceived ease of use and application of a system (Shahzad et al., 2021). Hence the hypothesis can be formulated:

H₆: Authentic Leadership has a positive and significant effect on Perceived Ease of Use

Social Norm has a positive and significant effect on Behavioral Attitude

Barbera and Ajzen in 2020 examined the attitudes and behaviours that influence the intention to use a system. In their research examining Theory of Planned Behavior, they found that Social Norm and subjective norm influence a person's behavioural intention (Barbera & Ajzen, 2020). Esfandiar's study of personal norms and the implementation of environmentally friendly behaviour found that Social

Norm strongly influences a person's Behavioural Attitude (Esfandiar et al., 2020). Hence the hypothesis can be formulated:

H₇: Social Norm has a positive and significant effect on Behavioral Attitude

Perceived Usefulness and Perceived Ease of Use has a positive and significant effect on Behavioral Attitude

Several studies that discuss technology acceptance theories such as TAM, TPB and UTAUT mention that one of the factors supporting the acceptance of new technologies and systems is Perceived Usefulness and Perceived Ease of Use which significantly influence Behavioural Attitude (Wahyuni et al., 2021). The perceived usefulness of a system and ease of use encourage a person's Behavioural Attitude, things that are useful will be accepted and applied continuously in a group (Nordin et al., 2021) (Al-Olimat, 2020) (Mada & Putri, 2021) (Wahyuni et al., 2021). Hence the hypothesis can be formulated:

H₈: Perceived Usefulness has a positive and significant effect on Behavioral Attitude

H₉: Perceived Ease of Use has a positive and significant effect on Behavioral Attitude

Perceived Seriousness of Wrongdoing on Behavioral Intention to Whistleblowing

In Hakim et al's research, they produced findings in the form of two factors that influenced the Whistleblowing Intentions of education staff at a university in Indonesia, namely situational factors which were defined as seriousness of wrongdoing, and reporting channels with indicators of wrong doer status (Hakim Z et al., 2020). Similarly, Puriwat and Tripopsakul found in their research that Perceived Seriousness of Wrongdoing affects one's intention to commit Whistleblowing (Puriwat & Tripopsakul, 2021). Hence the hypothesis can be formulated:

H₁₀: Perceived Seriousness of Wrongdoing has a positive and significant effect on Behavioral Intention to Whistleblowing

Perceived Seriousness of Wrongdoing on Behavioral Attitude

According to Latan et al in 2019 on his research, the decision to report is a tough thing to do. Perceived Seriousness of Wrongdoing and the seriousness of the threat encourage a person to report a violation due to anxiety felt by the rapporteur. His research suggests that Perceived Seriousness of

Wrongdoing is a major driver of Behavioral Attitude (Latan et al., 2021). Zheng et al in 2021 also put forward something similar, the severity of wrong behavior driving a person's Behavioral Attitude (Zheng et al., 2021). Hence the hypothesis can be formulated:

H₁₁: Perceived Seriousness of Wrongdoing has a positive and significant effect on Behavioral Attitude

Authentic Leadership on Behavioral Attitude

Yamak found the influence of authentic leadership on staff behavioral attitudes through a survey of 711 employees working in 85 companies in Spain (Yamak & Eyupoglu, 2021). Laguna also submitted the same thing, both found authentic leadership influencing the Behavioral Attitude of bank officials in Northern Cyprus (Laguna et al., 2019). Hence the hypothesis can be formulated:

H₁₂: Authentic Leadership has a positive and significant effect on Behavioral Attitude

Authentic Leadership on Behavioral Intention to Whistleblowing

In contrast to the results of several previous studies, Olimat's research results show that *authentic*

leadership and *financial incentives* are factors that influence *Whistleblowing Intentions* in auditors in Jordan (Al-Olimat, 2020). Hence the hypothesis can be formulated:

H₁₃: Authentic Leadership has a positive and significant effect on Behavioral Intention to Whistleblowing

Behavioral Attitude on Behavioral Intention to Whistleblowing

Based on some of the results of previous research, this study raised situation and condition factors as *Perceived Seriousness of Wrongdoing*, *Attitude* (attitude), *Social Norm* (social group), *Authentic Leadership* (authentic leadership), and *Financial Intensive* (financial incentives) are identified factors influence *Whistleblowing Intentions* in the behavioral intention to use dimension. So that the hypothesis can be built as follows:

H₁₄: Behavioral Attitude has a positive and significant effect on Behavioral Intention to Whistleblowing

So, the development model presented to this study can be seen in Figure 2.

METHOD

This research uses a quantitative method that shows

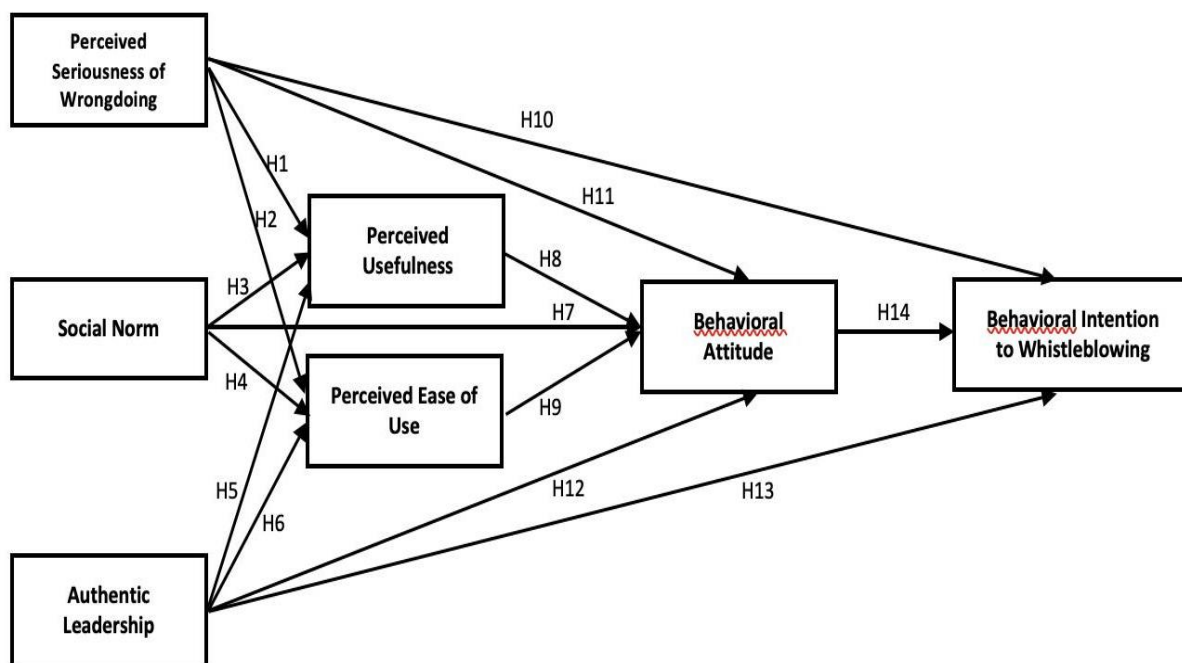


Figure 2. Research Conceptual Model

variables through the average frequency for crossing variables in each dimension. This research was conducted at private universities in Palembang city. The population in this study were students from all majors at different private universities.

Sampling was carried out using the Non-Probability Sampling Technique. This technique is a sampling method in which not all of the population is selected as a sample with consideration of time and cost (Pasaribu & Hidayat, 2023). This research uses primary data. Primary data is data obtained directly from the source used (Sugiyono, 2018). Data was collected through a survey method, namely through an online

questionnaire. The collection of questionnaires is managed by researchers personally where researchers are directly related and can provide explanations related to the questionnaires filled out by students so that they can be directly collected through data tabulation.

This study uses analysis using the Structural Equation Modeling - Partial Least Square (SEM-PLS) method where Smart PLS software is used as a conceptual model test tool. The SEM-PLS analysis stages consist of model specification, model parameter estimation, structural model testing and measurement model testing (Marliana, 2020). In SEM-PLS analysis, there are five processes through model

conceptualisation, namely construct development and measurement, determining the algorithm analysis method, determining the resampling method, evaluating the model (Ghozali & Latan, 2014). In this study, model development was carried out through literature study of similar studies through identifying factors / variables that support the implementation of the whistleblowing system which were then used as constructs in developing conceptual models.

The constructs are then measured through reliability and validity tests. In this study, the algorithm analysis method used through path weighting which is available in the Smart PLS 3.0 algorithm feature, then bootstrapping is carried out as a resampling method.

RESULTS AND DISCUSSION

Based on data collection carried out through distributing questionnaires, the distribution of respondents is obtained with details in Table 1. Based on the results of

distributing questionnaires to 120 students from several faculties in private universities and obtained 98 questionnaires that can be processed as well as analysed using the Smart PLS 3 application which produces the final model as in Figure 3.

Outer Model Measurement

There are three elements that can be measured through measurement model evaluation including convergent validity, discriminant and reliability. Convergent validity is seen from the value of factor loading, AVE, and communality. Furthermore, variables are categorised as valid based on the factor loading value if > 0.70 (Chin & Marcoulides, 1998). Based on the results of calculations using Smart PLS 3.2.9 Version, the loading factor/outer loading value is obtained as shown in Table 2.

Validity measurement is not only determined by the loading factor value but also considers the AVE and communality values to be > 0.50.

Table 1. Distribution of Respondent

No.	Faculty	Respondents	%
1.	Computer Science	32	27 %
2.	Economics	43	36 %
3.	Engineering	21	17%
4.	Government and Culture	16	13 %
5.	Teaching and Education	8	7 %

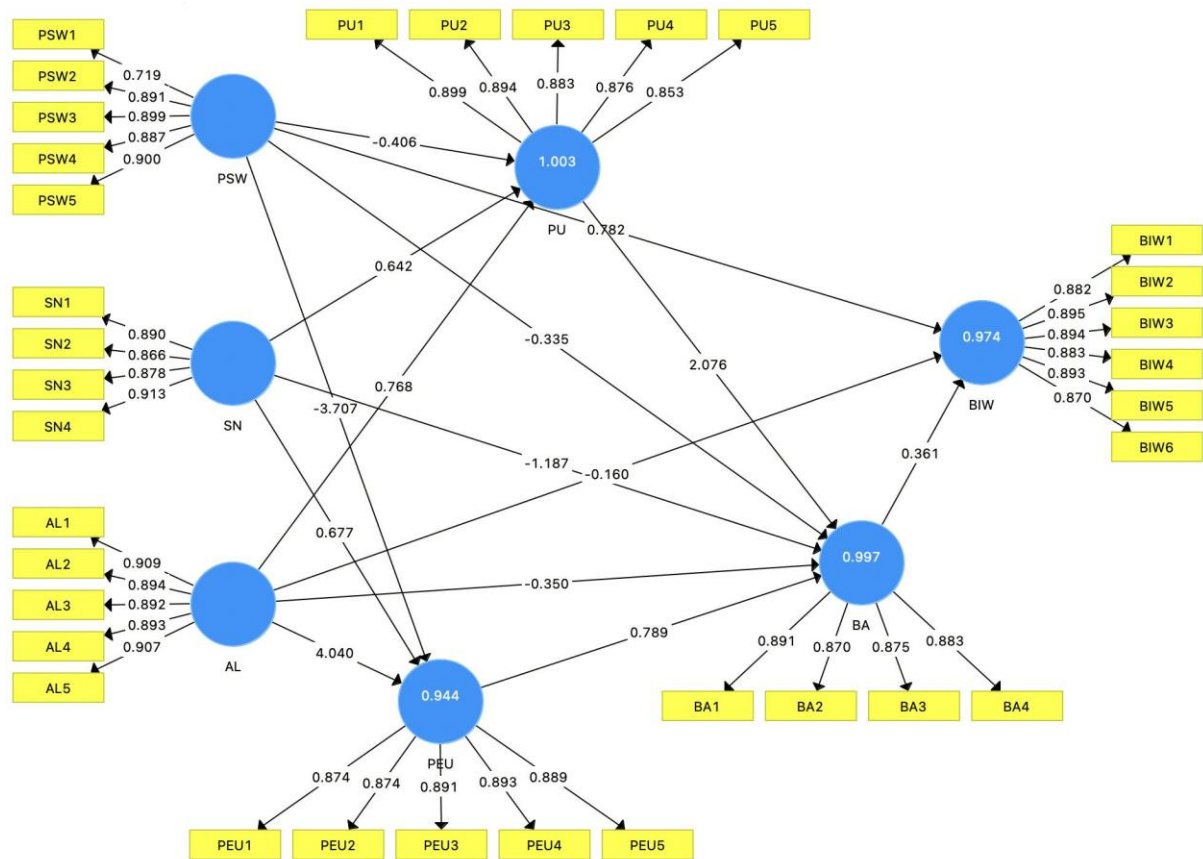


Figure 3. Data Processing Result Model

Construct indicators can be said to be valid indicators if based on the calculation of all variables, the AVE and communality values are > 0.50 (Chin & Marcoulides, 1998).

So, it can be concluded that all indicators in the table variables above have met the requirements of convergent validity seen from the factor loading, AVE and communality values. This can be seen in Figure 4. Figure 4 is the AVE value of all variables in the conceptual model of this study, it can be seen that all AVE values are above the minimum limit of > 0.5. In detail the AVE value can be seen in Table 3. reliability standard if >

0.7 means acceptable (Chin & Marcoulides, 1998). Based on Table 3, it can be seen that all variables show Cronbachs Alpha and Composite reliability values > 0.9. Therefore, it can be concluded that all construct indicators show reliable or fulfil the reliability test with a perfect level of reliability.

Inner Model Measurement

The next step after testing the outer model which produces valid and reliable construct instruments is the evaluation of the inner model. Inner model evaluation aims to determine the effect between

Table 2. Value of Outer Loading

	AL	BA	BIW	PEU	PSW	PU	SN
AL 1	0.909						
AL 2	0.894						
AL 3	0.892						
AL 4	0.893						
AL 5	0.907						
BA 1		0.891					
BA 2		0.870					
BA 3		0.875					
BA 4		0.883					
BIW 1			0.882				
BIW 2			0.895				
BIW 3			0.894				
BIW 4			0.883				
BIW 5			0.893				
BIW 6			0.870				
PEU 1				0.874			
PEU 2				0.874			
PEU 3				0.891			
PEU 4				0.893			
PEU 5				0.889			
PSW 1					0.719		
PSW 2					0.891		
PSW 3					0.899		
PSW 4					0.887		
PSW 5					0.900		
PU 1						0.899	
PU 2						0.894	
PU 3						0.883	
PU 4						0.876	
PU 5						0.853	
SN 1							0.890
SN 2							0.866
SN 3							0.878
SN 4							0.913

variables through significance testing by showing the R-Square value and effect size. A model that explains constructs based on a value that describes the amount of variance. The percentage of the ability of independent variables to use value aims to explain the dependent variable (Ghozali & Latan, 2014). The

results of testing the inner model can be seen in Table 4.

In Table 4, it can be seen that the endogenous variable Behavioural Attitude (BA) has an R Square value of 0.997, Behavioural Intention to Whistleblowing (BIW) has an R Square value of 0.973, Perceived Usefulness (PU) has an R Square

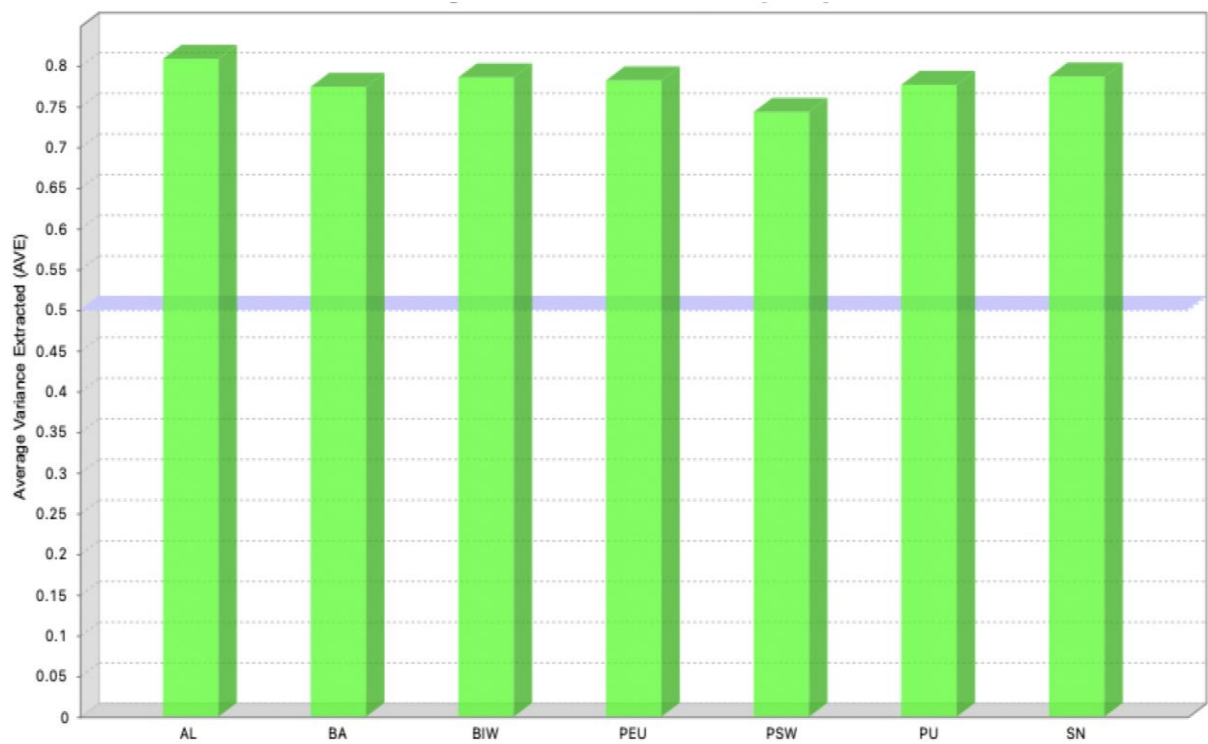


Figure 4. Value of AVE

Table 3. Value of AVE, Cronbachs Alpha dan Composite Reliability

	Cronbach's A	rho_A	Composite Reliability	Average Variance Extracted (AVE)
AL	0.955	0.955	0.955	0.808
BA	0.932	0.932	0.932	0.774
BIW	0.957	0.957	0.956	0.786
PEU	0.947	0.947	0.947	0.782
PSW	0.934	0.939	0.935	0.743
PU	0.946	0.946	0.946	0.777
SN	0.936	0.937	0.936	0.787

Table 4. Value of R Square

	R Square	R Square Adjusted
BA	0.997	0.997
BIW	0.974	0.973
PEU	0.944	0.943
PU	1.003	1.003

value of 1.003 and Perceived Ease of Use (PEU) of 0.943 which can be categorized in a strong model (Chin & Marcoulides, 1998).

Hypothesis Test

Overall, the construct testing method is carried out by measuring the t-value to see whether the model is valid or not. Evaluation of the

Table 5 Bootsrapping Calculation Result

Path Coefficients					
	Original Sample	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
PSW→PEU	0.423	0.426	0.071	5.992	0.000
SN→PEU	0.404	0.403	0.077	5.218	0.000
SN→PU	0.358	0.356	0.072	4.954	0.000
BA→BIW	0.376	0.377	0.091	4.143	0.000
AL→BIW	0.369	0.368	0.101	3.651	0.000
AL→PU	0.338	0.341	0.100	3.390	0.001
PSW→BA	0.325	0.327	0.097	3.352	0.001
SN→BA	0.286	0.291	0.092	3.108	0.002
PSW→PU	0.289	0.288	0.097	2.972	0.003
PSW→BIW	0.229	0.230	0.092	2.475	0.014
AL→PEU	0.164	0.163	0.084	1.967	0.050
PU→BA	0.167	0.168	0.110	1.518	0.130
PEU→BA	0.149	0.145	0.129	1.155	0.248
AL→BA	0.062	0.057	0.100	0.616	0.538

Table 6. Hypothesis Test

Code	Hypothesis	T-Value	P-Value	Ket
H ₁	Perceived Seriousness of Wrongdoing (PSW) → Perceived Usefulness(PU)	2,972	0,003	Accepted
H ₂	Perceived Seriousness of Wrongdoing (PSW) → Perceived Ease of Use(PEU)	5,992	0,000	Accepted
H ₃	Social Norm (SN) → Perceived Usefulness(PU)	4,954	0,000	Accepted
H ₄	Social Norm (SN) → Perceived Ease of Use(PEU)	5,218	0,000	Accepted
H ₅	Authentic Leadership (AL) → Perceived Usefulness(PU)	3,390	0,001	Accepted
H ₆	Authentic Leadership (AL) → Perceived Ease of Use (PEU)	1,967	0,050	Accepted
H ₇	Social Norm (SN) → Behavioral Attitude (BA)	3,108	0,002	Accepted
H ₈	Perceived Usefulness (PU) → Behavioral Attitude (BA)	1,518	0,130	Rejected
H ₉	Perceived Ease of Use (PEU) → Behavioral Attitude (BA)	1,155	0,248	Rejected
H ₁₀	Perceived Seriousness of Wrongdoing (PSW) → Behavioral Intention to Whistleblowing (BIW)	2,475	0,014	Accepted
H ₁₁	Perceived Seriousness of Wrongdoing (PSW) → Behavioral Attitude (BA)	0,616	0,001	Accepted
H ₁₂	Authentic Leadership (AL) → Behavioral Attitude (BA)	4,168	0,538	Rejected
H ₁₃	Authentic Leadership (AL) → Behavioral Intention to Whistleblowing (BIW)	0,3651	0,000	Accepted
H ₁₄	Behavioral Attitude (BA) → Behavioral Intention to Whistleblowing (BIW)	4,143	0,000	Accepted

proposed research model through significance value as a consideration. Resampling is done first in order to see the significance value with the bootstrapping method. In this study, a significance level of 5% ($\alpha = 0.05$) was used, therefore the standard t-value used was 1.660. Table 5 shows the results of the bootstrapping calculation.

Based on Table 5, it can be seen that of the 14-hypothesis built on the conceptual model proposed in this study, 11 hypotheses are accepted and 3 hypotheses are rejected. This can be seen from the P Values and t-Values. A summary of the hypothesis testing results is outlined in Table 6.

In Table 6, it can be seen that of the 14 hypotheses, there are two hypotheses with p-values that do not meet the requirements of hypothesis testing, namely: H8, H9 and H12 with t-values and p-values that do not meet the requirements of hypothesis testing.

Discussion

This study found that Perceived Seriousness of Wrongdoing, Authentic Leadership, and Behavioural Attitude have a positive and significant effect on one's desire to do whistleblowing (Behavioural

Intention to Whistleblowing). The existence of condition and situation factors in terms of the seriousness of the violations committed is a factor that encourages students to do whistleblowing at the university, violations that are considered minor in campus conditions and situations and student associations are acceptable and do not encourage students to do whistleblowing (Pratolo et al., 2020), (Iwai et al., 2019), (Khan et al., 2022). Subjectivity in viewing forms of violations among students is closely related to the role of Authentic Leadership, the existence of domination, pressure and power owned by leaders affects students' intention to whistleblowing (Neely, 2018). The existence of a person's habit of behaviour in everyday life in responding to an offence or fraud also affects students' intention to whistleblowing (Das & Kumar, 2021), (Chiasson, 2002).

Meanwhile, Perceived Seriousness of Wrongdoing, Social Norm, Perceived Ease of Use and Perceived Usefulness (PU) influence Behavioural Attitude. The seriousness of the violation, social norms, ease of using a system and the usefulness of the system, culture and the surrounding environment can pressure someone to take an action

which can eventually become a habit of behaviour, one of which is reporting violations that occur around the environment (Scheetz, 2016), (Goldsmith, 2015). This is possible for students with an age range that can still be said to be unstable, living conditions that require being away from parents, and the process of self-discovery make social norm factors and the seriousness of violations encourage students to change behaviour according to the environment supported by the ease and usefulness of using media and tools in conveying opinions, suggestions, responses and comments as an action or habit of a person behaving in life (Pratolo et al., 2020), (Iwai et al., 2019).

In this study, it was also found that Authentic Leadership was not proven to affect Behavioural Attitude, this is quite different from some previous similar research findings which state that Authentic Leadership affects Behavioural Attitude positively and significantly.

CONCLUSION, IMPLICATION AND LIMITATION

Based on data collection and analysis, it can be concluded that this study found that Perceived Seriousness of Wrongdoing, Authentic Leadership, and Behavioural Attitude

have a positive and significant effect on one's desire to do whistleblowing (Behavioural Intention to Whistleblowing). This can be seen from the T-value of Perceived Seriousness of Wrongdoing (PSW) on Behavioural Intention to Whistleblowing (BIW) of 2.475. Authentic Leadership (AL) on Behavioural Intention to Whistleblowing (BIW) is 0.3651. Furthermore, Behavioural Attitude towards Behavioural Intention to Whistleblowing (BIW) is worth 4.143.

Meanwhile, Perceived Seriousness of Wrongdoing, Social Norm, Perceived Ease of Use and Perceived Usefulness (PU) affect Behavioural Attitude. This can be seen from the T-value of Perceived Seriousness of Wrongdoing (PSW) on Behavioural Attitude (BA) of 0.616. Furthermore, Social Norm (SN) towards Behavioural Attitude (BA) is worth 3.108.

This study also found that Perceived Usefulness, Perceived Ease of Use and Authentic Leadership were not proven to affect Behavioural Attitude. In previous similar research which states that Authentic Leadership positively and significantly affects Behavioural Attitude, this is quite different from the results obtained. This can be seen from the T-Value of Perceived Usefulness (PU) on

Behavioural Attitude (BA) of 1.518. Perceived Ease of Use (PEU) on Behavioural Attitude (BA) worth 1.155. Authentic Leadership (AL) on Behavioural Attitude (BA) is worth 4.168.

This research was only conducted in several private universities in Palembang City so that it does not describe the whole. In addition, the respondents only involved students, not other academicians. The number of academicians as a whole will provide more complex results. Further research can be conducted at all universities in Palembang City and involve the academic community as a whole and is expected to provide more complex results. Future research can also develop whistleblowing system systems and applications that can accommodate the needs of universities in order to detect fraud early. The results of this study can also be a consideration for universities in preparing strategies and regulations that can tighten internal controls to support the strengthening of good higher education governance, can prevent or minimise fraud that can occur and have a loss impact on students and universities. Furthermore, this can be socialised regularly and well planned regarding

the whistleblowing system implemented in the higher education environment.

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