

Influence understanding *Tri Nga* and internal locus of control on intention to whistleblowing

Dewi Kusuma Wardani*, Falna

Faculty of Economics, Universitas Sarjanawiyata Tamansiswa

*Corresponding author: d3wikusuma@gmail.com, falnafn064@gmail.com

Abstract

This research aims to discover whether the variables of understanding *tri nga* and internal locus of control have a good effect on the intention to carry out whistleblowing. The research method used is quantitative research using primary data obtained through questionnaires. Questionnaires were distributed to Bachelorwiyata University students Tamansiswa majoring in accounting and management, with a total of 130 respondents. The results of this research are that understanding *tri nga* and internal locus of control has good effect on the intention to carry out whistleblowing.

Keywords: *Tri Nga*, Internal Locus of Control, Intention to Whistleblowing.

INTRODUCTION

The hopelessness of reporting violations or whistleblowing to identify and uncover extortion within an organization has been confirmed by watchdogs in various regions of the world. This is because efforts to implement whistleblowing can hinder the functioning of an organization without knowing the direction and not focusing on the public enthusiasm. The application is used by an organization to take care of consistent, straightforward also consistent ways of behaving (Hockley, 2021). Understanding whistleblowing violations is very important because there are strong reasons to find demonstrations degrading, so disclosure of blackmail or whistleblowing must be directed or implemented in all open bodies to balance equality in various countries (Zakaria et al., 2020). According to Badera & Jati, (2020), whistleblowing is an action to reveal violations or discover activities that are contrary to standards, strange behavior, corruption, or other activities that can harm the organization or partners.

As the economy grows in a country, the level of fraud or violations that occur will also increase. Fraud in a country does not only occur for personal interests but also for the public interest (Yuwandini, 2020). One way that can be done is by whistleblowing to reveal cases of fraud. Whistleblowing is the disclosure of fraud cases that has been proven to be effective and has been recognized by many accountants and regulators in various countries (Urumsah et al., 2018). Whistleblowing is defined as reporting fraud related to accounting that is reported by one member of groups to other interested parties (Setiawati & Sari, 2016). By carrying out whistleblowing in an organization, it can increase security within the organization against threats that involve acts of fraud. Whistleblowing carried out by members of the organization can minimize threats posed by members in the organization because indirectly members who are members of the organization monitor each other (Setiawati & Sari, 2016).

One of the corruption cases in the education sector currently is the bribery case for accepting new student candidates for the 2022 academic year at the University of Lampung. Reported by CNN Indonesia, (2022) was involved in a bribery case for new student admissions for graduates participating in the Independent Entrance Selection at one of the universities in Lampung who gave an amount of money ranging from one hundred million to three hundred and fifty million. Chancellor, Deputy Chancellor for Academic Affairs 1, Chairman of the Senate, and Private Parties.

The subjects of this research are students as future leaders so they need to increase their knowledge about whistleblowing and what factors can influence their intention to carry out whistleblowing. Individuals who respond positively to whistleblowing are likely to tend to have whistleblowing intentions,

and vice versa, if someone responds negatively then they tend not to have whistleblowing intentions. The following statement is bolstered up by Owusu et al., (2020), Angrayni et al., (2021), and Saud (2016) who gave a statement that attitudes towards behavior have a useful outcome on whistleblowing intentions, in contrast to experimentation that was done by Pratiwi and Minarso (2021), Mansor et al. (2020) and Iskandar and Saragih (2018) who stated that attitudes and behavior do not influence whistleblowing intentions.

The first factor that is used in this research is understanding *tri nga* (understanding, doing things). Understanding *tri nga* (*ngerti ngroso nglakoni*) can influence someone to do whistleblowing, because *tri nga* (*ngerti ngroso nglakoni*) is a lesson or standard throughout our life that requires thought, attention and perseverance in its application. Just knowing and understanding is not enough if you don't know it and it's useless if you don't implement it and fight for it. One effort that can be made to prevent cases of corruption or violations is to involve them in uncovering cases of fraud or whistleblowing, known as whistleblowers. Whistleblowers is an employee of an organization whose disclosure of fraud means the act of knowing, witnessing, or even reporting an incident that leads to a crime or deviation that could threaten the interests of society or the organization and then the incident is revealed to the public or to the authorities (Iskandar & Saragih, 2018).

Tri nga is an implementation of someone who already has knowledge. If someone has knowledge (*ngerti*) about something, then they must have the desire to do something that is in accordance with the knowledge they have. Not only do you want to (*ngroso*), but you should do (*nglakoni*) from the knowledge you have. For example, to become an accountant, the attitude you must have is honest, honest, disciplined and based on facts. For example, if someone knows (*ngerti*) that fraud has occurred in accounting, then that person has the desire (*ngroso*) to do (*nglakoni*) something so that the fraud does not happen again or intends to carry out whistleblowing. This factor will have a positive effect if students truly understand the *tri nga* understanding that as prospective accountants they should have intention to report whistleblowing acts. Prior *tri nga* research was also carried out by Indarti (2019) where the research results showed that the implementation of *tri nga* was quite good, there was a growth in students' enthusiasm for learning and the achievements achieved.

Second factor that influences it is internal locus of control. Wahyuni et al. (2021) and Surya et al. (2021) tries to trace the correlation between the purpose of reporting violations and locus of control. That self-control is sole command over someone destiny or glory. Locus of control is splitted into two types, into two, these are external and internal factors. People with an internal locus of control generally accept that life-changing situations are strongly influenced by and hard work will create a very unbalanced character. According to Sungu et al. (2019), locus of control is an attributes who influences whistleblowing choices. This is because the whistleblower may be genuinely interested in the circumstances that illustrate that what is happening is likely influenced by those conditions. A human being who has that type of control will generally face obligations regarding outcomes, and moreover rely on their own inner choices about good and bad behavior to control. Locus of control is the overall assumption regarding advantages and life outcomes that are limited to one's own decisions (internal) or because of power (external) (Abdullah et al., 2021).

According to some people, they feel that they themselves are in complete control, they are the ones who determine their own destiny and they have personal responsibility for whatever happens to them (Handayani, 2017). So, if a student has a high locus of control, the employee will also have high intentions and confidence in carrying out whistleblowing. What is meant in this case is that students can consciously control themselves to carry out whistleblowing actions. Students who are able to control themselves over situations that occur will tend to be responsible for the consequences. Students who are able to control themselves will be able to show an attitude of obedience and always try as a precautionary measure that is a bulwark against negative effects for others. This factor will have a favorable influence on the above precautions. Based on this background, the update in this research is to add the influence of understanding *tri nga* (*ngerti, ngros, nglakoni*) as an independent variable.

Formulation of the Problem

Based on the research background above, the problem formulated in this research is:

1. Does understanding the *tri nga* (*ngerti*, *ngroso*, *nglakoni*) influence the intention to carry out whistleblowing?
2. Does internal locus of control influence the intention to carry out whistleblowing?

LITERATUR REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior is a refinement of the previous theory, namely the Theory of Reasoned Action that was introduced by Icek Ajzen and Fishbein. Ajzen and Fishbein developed the Theory of Planned Behavior which is regulated by adding the concept of perceived behavioral control which is not yet available in the Theory of Reasoned Action. The concept that adds to the Theory of Planned Behavior is very valuable in controlling an individual's way of behaving which is limited by shortcomings and constraints due to the absence of assets that are used to complete that way of behavior (Ayem & Rumdoni, 2021).

Lestari & Yaya, (2017) stated that the TPB links beliefs and behavior. TPB states that a person's way of behaving arises because there is a single goal for that way of behaving. Factors that influence expectations to act are stance of behavior, subjective norms, and attitudes control. When a person has positive insight and mentality, has the belief that a way of behaving can satisfy the general situation, and accepts that the object he is working on is the result of his personal control, then he will have the goal of displaying a positive attitude in his way of behaving (Kreshastuti & Prastiwi, 2014).

Intention to Whistleblowing

Intention is an individual's tendency to act and convert it into behavior. Intention is actualized in an action or attitude (Poeteri, 2021). Whistleblowing is an ethical action to reveal fraud committed by colleagues or superiors. This disclosure is not always based on the good faith of the reporter, but the aim is to reveal crimes or fraud that he knows about. Someone who reveals fraud or misappropriation in this case is called a whistleblower (Wardani, & Ngara, 2022). Intention to carry out whistleblowing is an individual's tendency to take ethical action to reveal fraud committed by colleagues or superiors (Wardani, & Ngara, 2022). The role of the whistleblower is considered effective in preventing fraud and providing a positive impact in preventing fraud (Wardani et al., 2021). The reporter can come from internal or external to the organization depending on the party receiving the complaint. Individuals who believe that whistleblowing can have a positive impact are likely to become whistleblowers. The more confident an individual is in overcoming the impacts that arise as a result of carrying out whistleblowing actions, the bigger desire of a person to report violations that occur (Tae, 2021)

Understanding *Tri Nga* (*Ngerti*, *Ngroso*, *Nglakoni*)

Understanding *tri nga* is a form of application from an individual who already has sufficient knowledge (Wardani & Ice, 2022) The *tri nga* teaching is an understanding of one of Ki Hadjar Dewantara's teachings, namely understand, feel, act. (Ayem & Hidayat, 2021). The *tri nga* concept consists of *ngerti* (knowing), *ngroso* (understanding), and *nglakoni* (doing) (Indarti, 2019) *Tri nga* is the application of individuals who already have knowledge. If a student already has knowledge (*ngerti*) about something, then he must have the desire to do that thing according to the student's existing knowledge. Not only does it come down to wanting (*ngroso*), but also doing (*nglakoni*) from the knowledge that students have (Ayem & Hidayat, 2021). Through understanding *tri nga*, a person will have a sense of obligation that must be carried out towards himself if he has knowledge about whistleblowing. The desire to report a violation is increasing along with implementing the teachings of *tri nga*.

H1: Understanding *tri nga* has a positive effect on intention to carry out whistleblowing

Internal Locus of Control

Internal locus of control is someone who believes that he is in control of whatever happens to him (Pradiningtyas & Lukiastuti, 2019). An individual who have this type of control has stronger skills and efforts and is more responsible for the consequences of his actions as a precursor to controlling activities that he does not support. So individuals with a high amount of this control will tend to reporting a violations that happen. This assertion is based on previous theory, namely that planned behavior based on subjective norms shows that someone who have this type of control and a big understanding of norms will be more responsive in reporting fraud.

H2: Internal Locus of Control has a positive effect on the intention to carry out whistleblowing

RESEARCH METHODS

This research uses quantitative research, taken with primary data. This research uses questionnaires to obtain data whose aim is to observe e the effect of the independent variable (X) on the dependent variable (Y). Variables that used are understanding *tri nga* (X1) and internal locus of control (X2) regarding the desire to reporting a fraud. The population used by researchers in this research were students majoring in accounting and management at Bachelorwiyata University Tamansiswa Yogyakarta from the classes of 2020, 2021, 2022. The respondent sampling technique was carried out using a method of snowball sampling, and then the data sample of 1 30 respondents was collected. In this study, sampling was carried out using a questionnaire in Google Form which was distributed online from 18 October to 31 October 2023.

Population, Sample and Sampling Techniques

Population is the whole of the objects and subjects that have been determined by the researcher beforehand in order to be observed more deeply and seek conclusions on this matter. (Sugiyono, 2019)The population used in this research were students at the Faculty of Economics, Universitas Sarjanawiyata Tamansiswa.

Sample is an amount and distinctive of the population (Sugiyono, 2019). This sampling method is applied because the author has limitations in terms of time, energy, and funds and a very big amount of population. The sample used in this research is students from accounting and management major class of 2020, 2021 and 2022.

Snowball sampling methods was used in this research, the researcher will submit a questionnaire in Google form to other people to distribute to other respondents in order to obtain more data.

Instruments

A research instrument is a medium that applied to measure a social phenomenon (Sugiyono, 2020) . This instrument is a supportive medium used to collect research data so that the data. This instuments are tools used to collect research data so that the data is easier to process and produces quality research (Makbul, 2021). The instruments included in this research were used to obtain accurate information.

This research is quantitative research where variables are measured using a Likert scale. According to Sugiyono, (2019) the Likert scale is applied to measure the attitudes, beliefs, and insight of people about the social phenomenon. Within this scale, the variables will be transforming into indicator variables. And then the indicator is used as a benchmark for compiling the parts of the instrument which is in the form of a question sentence or statement. The answers of the instrument that used a Likert scale have a gradation between very positive to very negative. This study uses 5 score options consisting of strongly agree (SS), agree (S), neutral (N), disagree (TS), and strongly disagree (STS). Below are the components of the instrument used to examine triggers and control over whistleblowing actions.

Table 1. Instrument Grid

Variable	Operational definition	Indicator	Statement	Score (+/-)
Intention to carry out whistleblowing (Y)	Intention to carry out whistleblowing is a people tendency to take ethical action to reveal fraud committed by colleagues or superiors (Wardani, & Ngara, 2022) .	Attitude toward the behavior (Attitude towards reporting violations) (Kurniawati, 2021)	1. I strongly support the attitude of reporting violations or fraud.	+
			2. I feel happy when I behave honestly and do not harm other people	+
			3. I believe that reporting violations reflects high ethical values and integrity	+
			4. Reporting violations will only create problems.	-
		Subjective Norm (Belief towards whistleblowing) (Kurniawati, 2021)	5. I believe that whistleblowing is an individual's right to protect the good of society and justice	+
			6. I believe that every whistleblowing should be thoroughly investigated.	+
			7. I do not support whistleblowing in situations where there is a serious threat to public safety or non-compliance.	-
			8. I believe whistleblowing cannot solve the problem	-
		Perceived behavior control (Ability to report violations) (Trisharsiwi <i>et al.</i> , 2020) .	9. I feel afraid to report violations or fraud	-
			10. I do not have the right to report violations	-
			11. I am unable to carry out whistleblowing actions	-
			12. Through breach reporting, issues that may not have been previously detected can be identified and resolved quickly.	+
Understanding <i>Tri Nga</i> (X1)	Understanding <i>tri nga</i> is a form of application from an individual who already has sufficient knowledg (Wardani & Ice, 2022) .	<i>Ngerti</i> means to understand or know (Trisharsiwi <i>et al.</i> , 2020).	13. I know that whistleblowing can help prevent financial, reputational and other negative impacts on an organization.	+
			14. I understand the importance of protecting whistleblowers who provide honest and courageous reporting.	+
		15. I understand whistleblowing is an important act that allows individuals to report legal violations and unethical behavior.	+	

Variable	Operational definition	Indicator	Statement	Score (+/-)
		<i>Ngrasa</i> means feeling, appreciating, understanding (Trisharsiwi et al., 2020).	16. Feeling the importance of whistleblowing is the first step to creating a cleaner and more ethical work environment	+
			17. Understanding the role of whistleblowing in preventing corruption and fraud helps us appreciate their contribution to organizational improvement	+
			18. Realizing the role of whistleblowing as a protector of ethical values and organizational justice is a positive step in creating a fairer and more trustworthy environment	+
		<i>Nglakoni</i> means carrying out or doing (Trisharsiwi et al., 2020).	19. I dare to reveal untruths and abuse in the organization.	+
			20. I intend to become a whistleblower	+
			21. I will remain silent if I see people committing fraudulent acts	-
			22. I support people who commit cheating or unethical acts	-
Internal Locus of Control (X2)	Internal Locus of control is a people that believes he is under control of whatever happens to him (Pradiningtyas & Lukiastuti, 2019).	Control of behavior (Sudiro & Asandimitra, (2022)	23. I have control over my own life choices	+
		Control with cognitive resources (Sudiro & Asandimitra, (2022).	24. I have no control over my own life choices	-
			25. Says too often gets caught up in feelings of anxiety and worry, which can affect my ability to think clearly	-
			26. I am confident that I can handle this task well because I have good control over my thinking	+
		Control the results that shape decisions (Sudiro & Asandimitra, (2022)	27. I am skilled at identifying what works and what doesn't in the decisions I make.	+
			28. I feel myself was too often ignoring prior results and do not learn from the mistake	-

RESULT AND DISCUSSION

Data Quality Test

Validity Test

Validity testing is needed to measure whether a questionnaire is valid or not (Ghozali, 2018). This is shown by the Pearson correlation value $> r$ -table above 0.05 and the significance value below the alpha value, namely 0.05. In this study, there were 41 statements whose validity had been tested and were

declared valid, because the Pearson correlation value was $> r$ table with a significance of < 0.05 . It can be concluded that each statement in the questionnaire suitable as instruments for measuring research data.

Reliability Test

Reliability test is used to observe the level of measurement results are dependable or not. (Ghozali, 2018) . On this type of testing, the data in the study will use the Cronbach's Alpha (α) statistical test. A variable can be concluded as a reliable data if Cronbach's Alpha value > 0.70 (Ghozali, 2018) . Based on the test, it was concluded that the Cronbach's Alpha value was > 0.70 so all of the variables applied were reliable.

Classic Assumption Test

Normality Test

The data tested is assumed to be normal if the value of Asymp. Sig (2-tailed) > 0.05 . Otherwise, if the value of Asymp. Sig (2-tailed) < 0.05 means the residual data isn't normally distributed. From the test results, it can be seen that the Asymp value. Sig. (2-tailed) is $0,200 > 0.05$ and can be definite that the data is normal because that number of signifance is more higt than 0.05 .

Multicollinearity Test

To detect whether there is multicollinearity, you can look at the Variance Invlation value Factor (VIF). If the value of tolerance above ≥ 0.10 and the value of VIF under ≤ 10 , it shows there is no multicollinearity in the independent variable. Results of tolerance value for the *tri nga* understanding variable (X1) is 0.338 with the Variance Invlation value Factor (VIF) is 2.957 tolerance value on internal locus of control variable (X 2) is 0.338 with a Variance Invlation value Factor (VIF) is 2.957 . This means that the tolerance value is above 0.10 , then the VIF value is under 10.00 . And can be proved that the data doesn't experience or does not occur multicollinearity.

Heteroscedasticity Test

Testing whether heteroscedacity exists or not can be done by carrying out the Glejser test. If the variable variance on regression model has constant value, and named homoscedasticity. On the other hand, if the variance of the residual value between one observation and anothers is different, it can be said to be heteroscedasticity (Ghozali, 2018) . If the significant probability of independent variable higher than 0.05 then heteroscedasticity doesn't appear on the model, and vice versa. In this research, it can be observer that the significance value of the *tri nga* understanding variable amounting to 0.310 and the internal locus of control variable amounting to 0.376 , meaning the significance value is above 0.05 . It can be proved, this research is declared to have escaped the problem of heteroscedasticity.

Multiple Linear Regression Analysis

Test the Model Fit Value

Table 2. Model Fit Value Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	4613,015	2	2306,508	198,746	,000 ^b
Residual	1473,877	127	11,605		
Total	6086,892	129			

- A. _ Dependent Variable: Intention to Whistleblowing
- B. _ Predictors: (Constant), Internal Locos of Control, Understanding *tri nga*

From the table, it can be observed that the significance value of the influence of understanding *tri nga*, and internal control on reporting a fraud is 0.000 , smaller than 0.05 and the calculated F value is 198.746 . If the F value is higher than F table, then the model is declared to have a significant effect. F calculated $198,746$ is greater than F table 2.44 and can be proved that the model in this research is valid.

Coefficient of Determination Test (R²)

Table 3. Test Results of Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,871 ^a	,758	,754	3,407

A. _ Predictors: (Constant), Internal Locus of Control, Understanding *Tri Nga*

B. Dependent Variable: Intention to Whistleblowing

From the table, the Adjusted R Square value of 0.754 equals 75.4%. This figure can be interpreted as understanding *the tri-nga* and understanding variables Internal locus of control is able to influence the intention to carry out whistleblowing amounting to 75.4% and the remaining 24.6% was affected by another factors beyond this research.

t Test

Table 4. t Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	
	B	Std. Error	Beta	t Sig.
(Constant)	4,185	2,468		1,696 ,092
Understanding <i>Tri Nga</i>	,635	,104	,501	6,666 ,000
Internal <i>Locus of Control</i>	,799	,156	,413	5,503 ,000

A. _ Dependent Variable: Intention to Whistleblowing

Based on the table above, it states that understanding *tri nga* has a good effect of the desire to reporting a fraud. That can be observed from t count 6,666 > t table 1.97912 and standardized coefficients (beta) is 0.501 within a significance level of 0.000. The results of significance level is 0.000 < 0.05. So understanding *tri nga* has a good effect on these variable.

The second hypothesis, internal sel control have a good effect of desire to reporting a fraud. That can be observed from t count 5,503 > t table 1.97912 and standardized coefficients (beta) is 0.413 within a significance level of 0.000. The results shows the significance level is 0.000 < 0.05. And make sure the good effect on these variable.

DISCUSSION

The Influence of Understanding *Tri Nga* on Intention to Whistleblowing

The first hypothesis in this research is *the third party's understanding* of the intention to carry out whistleblowing. The results of the hypothesis test provide a statement that understanding *tri nga* has a good effect on the desire to reporting violations (whistleblowing). This is proven by the results of the *tri nga* understanding t test *value* t count 6,666 > t table 1.97912 and standardized coefficients (beta) is 0.501 with a significance level of 0.000. Based on the results, the significance level is 0.000 < 0.05. Based on these results, the first hypothesis which states that understanding three things influences the intention to carry out whistleblowing is supported. This is because students' understanding of *tri nga* is relatively high so that students have the intention to carry out whistleblowing because they have a good understanding of *tri nga*.

Apart from that, it can be proved from the most of the respondents answers who agreed to the statement "I understand that whistleblowing is an important action that allows individuals to report violations of the law and unethical behavior." This means that students who understand that whistleblowing is a good action to take will encourage students' intention to carry out whistleblowing.

The results of this test are aligned one aspect of the TPB, namely perceived behavioral control. This control is a situation where someone feels capable of determining behavior (Wahyuni et al., 2021). This means that students who are aware of the occurrence of fraud or unethical acts will be able to determine the behavior to report fraud or carry out whistleblowing actions. Students with a high understanding of tri nga will tend to have the desire to reporting the fraud (whistleblowing).

The Influence of Internal Locus of Control on Intention to Whistleblowing

The second hypothesis in this research is the selfcontrol regarding the desire to carry out whistleblowing. The results of the hypothesis test state that internal locus of control has a good effect on the desire to reporting a fraud. This is proven by the results of the internal locus of control t test value which is t count $5.503 > t$ table 1.97912 and standardized coefficients (beta) is 0.413 with a significance level of 0.000. The results of data processing above the significance level is $0.000 < 0.05$. Based on these results, the third hypothesis which states that internal locus of control influences the intention to carry out whistleblowing is supported. This is because that controlling type possessed by students is relatively high so that students have the desire to reporting a fraud because they have a good internal locus of control. Apart from that, it can be observed from the most of the respondents answers who agreed to the statement "I have control over my own life choices". This means that individuals have internal control or the ability within themselves to be able to regulate, guide and direct themselves of their own accord towards positive actions. In this case, students can choose their attitude to report an act of cheating or unethical behavior. Students with a high internal self controlling will have the desire to carry out whistleblowing.

The results of this test are aligned with one aspect of the TPB, namely behavioral control. Behavioral control is a person's self-control over certain behavior (Mansor et al., 2020). Students who have internal self-control will have the ability to regulate the actions they must take when they see cheating. In this case the action is to carry out whistleblowing. The bigger the internal locus of control, the higher desire will be to carry out whistleblowing.

The research results are aligned with research that conducted by Hala, (2020) , Gumelar & Kusuma, (2022) , and Zalmi et al., (2019) which shows that there is a positive effect between internal locus of control on the intention to carry out whistleblowing.

CONCLUSION

This research was conducted on 130 respondents, namely students of the Accounting and Management Study Program, Faculty of Economics, University Sarjanawiyata Tamansiswa Yogyakarta. From the results, it is able to draw the conclusion that understanding *tri nga* and internal locus of control has a good effect on the desire to carry out whistleblowing.

SUGGESTION

Future research is expected to be able to add other variables such as moral reasoning, individual morality and reality which may have an influence on whistleblowing. It is hoped that other researchers will be able to add to the database like interviews so that they can obtain maximum results. The next researcher increased the number of samples and expanded the scope of the research to students from other faculties at Universitas Sarjanawiyata Tamansiswa, so that the results could be more generalized.

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