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STUDENTS' WHISTLEBLOWING INTENTION

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This research tested Ajzen's theory of planned behavior (TPB) in a students' context. Specifically, the purpose of this research was to examine if attitude, subjective norm, and perceived behavioral control might be predictors of whistleblowing intention of students. It also examined if there was a difference of whistleblowing intention between men and women. Sample of this research was randomly chosen from Professional and Business Ethics students classes. Variables of TPB were measured by ten-value scales. The result of F test indicates that attitude, subjective norm, and perceived behavioral control simultaneously may be predictors of students' whistleblowing intention. All of the regression coefficients are positive, as hypothesized. Based on the t-test, attitude and subjective norm are significant predictors of whistleblowing intention but perceived behavioral control is not a significant predictor of whistleblowing intention. Testing of mean difference indicates that there is no significant difference of whistleblowing intention between men and women.

Keywords: Whistleblowing, Theory of planned behavior, Gender.

INTRODUCTION

White collar crimes involving accounting profession and companies' top management occured in the beginning of the 21st century and hit major companies such as Enron, WorldCom, Global Crossing and Adelphia (Calvert, 2002). This type of crime bankrupted companies, as well as having serious implications to their stakeholders (Elias, 2004; Jackling *et al.*, 2007).

These various types of crimes and manipulations, particularly in the United States, could not be separated from the actions of the so-called whistle blowers (whistle-blower). They were called whistle blowers because they acted as if the referee (s) in a football game or other kinds of sports. They will blow their whistles if a player of the sport breaks the sport's rule (Usman and Mudjahidin, 2011). Thus, whistle-blowing may be defined as "the disclosure by members of an organization (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" (Near and Miceli, 1995: 4).

Associated with it, Time Magazine presented awards to three whistleblowers, namely Sherron Watkins (Enron case), Cythia Cooper (WorldCom case), and Coleen Roley (terrorist case handled by the FBI) as Persons of the Year in 2002 (Carson, Verdu, Wokutch, 2008). However, about 90% of whistleblowers eventually fired from their jobs or were blacklisted or considered as madpersons or even their lives or their family members under threated (Green and Latting, 2004).

Facts about the fate of the whistle blowers as described above showed that their intention to act as a whistle blower involving a complex decision process, considering a variety of factors which sometimes were not simple, such as whether consequences of such actions will be beneficial or detrimental to the whistle blower. Related to this, scientists are increasingly interested in studying the intentions and actions of the whistle blowing though so far their basic

theories and results of research on whistle blowing were still very diverse (Park and Blenkinsopp, 2009).

Over the last few years, more and more scientists were interested in behavioral intention researches, especially those related to whistle blowing. So far there was no convincing general theory that could be used to predict the behavior of the whistle blowing (Zhang, Chiu and Wei, 2009; Park and Blenkinsopp, 2009). Researchers have tried to understand the behavior of the blowing of the whistle from a variety of disciplinary perspectives, such as from the discipline of psychology (eg., Near and Miceli, 1986), accounting (eg., Ponemon, 1994), organization theory (eg., Somers and Casal, 1994), business ethics (eg., Sims and Keenan, 1998), social sciences (eg., Green and Latting, 2004), and moral philosophy (eg, Lindblom, 2007) but their results were still very diverse and yet were not comprehensive.

So far, Park and Blenkinsopp (2009) believed that the TPB (Theory of Planned Behavior, 1991) is the most widely aplicable theory to link attitudes, intentions, and behavior. It was rather surprising that the researchers did not use TPB as their reference even though TPB has proven as an effective theoretical framework for predicting the ethical behavioral intention (Chang, 1998; McMillan and Conner, 2003; Buchan, 2005).

The purpose of this study is to clarify the intention of wisthle blowing among students based on TPB (Ajzen, 1991) by adding a gender variable.

THEORY BACKGROUND AND HYPOTHESIS DEVELOPMENT

Attitude

An attitude concept was first introduced by Spencer (1862 in Azjen and Fishbein, 1980) as a correct or incorrect assessment of something (through a questionnaire). Allport (1935 in Sears, Peplau and Taylor, 1991) defined attitude as a mental and neural readiness organized through experience. The readiness of the reaction tends constant to respond to an object or a relating situation.

Regarding the components of attitude, Ajzen and Fishbein (1980) described the attitude as a person's general feeling of a pleasant or unpleasant assessment for the behavior in question. Thus, Ajzen and Fishbein focus on an assessment. Ajzen (1991:181-188) further defined attitude as "the degree to which a person has a favorable or unfavorable evaluation or appraisal of the behavior in question". Setyobroto (2003) briefly stated that the attitude is a psychological willingness to react positively or negatively to certain objects.

Accordingly, the attitude is a positive or negative, pleasant or unpleasant assessment on a particular psychological object. The psychological object can be a person, object, situation, idea, behavior or something else. There is a consensus among scientists that an attitude toward an object is determined by beliefs about the object, whereas the object of faith is linked to knowledge of the nature, character and attributes of the object (Ajzen and Fishbein, 1980). Using this understanding, it appears that attitude is a judgment over the psychological object in the form of fun or not fun, agree or disagree, and so on. The psychological object could be a person, a thing, a situation, an idea, a behavior, or something else. Then, an attitude is based on the whole set of someone's primary belief.

Subjective norm

Ajzen (1991) defined subjective norms as the perceived social pressure to perform or not to perform a particular behavior. Subjective norm implies a perceived social pressure aspect by a person to perform or not to perform a certain behavior.

Thus, subjective norm related to social environmental influences on behavioral intentions (Ajzen and Fishbein, 1980). The social environment was a person, or a group of persons who might be used as the referral(s) by someone.

Subjective norm is based on the beliefs and perceptions of someone about the approval or disapproval of certain behaviors from a person or a group of persons used as the referral(s) by someone. Park and Blekinsopp (2009) stated that subjective norm was normative beliefs of referred persons about the extent to which the referred persons approve or disapprove of a certain behavior. It can be concluded that the subjective norm is a person's perception of the level of agreement or disagreement of the referred persons to implement certain specific behaviors.

Perceived behavioral control

Ajzen (1991:181-188) defines perceived behavioral control as perceptions about the ease or difficulty to perform the behavior in question. Perceived behavioral control is the perception of people about the ease or difficulty in performing certain specific behaviors. Behavioral intention is influenced by the availability of resources and the opportunity for a person to carry out certain specific behaviors. This implies a degree of obstacles / risks or inherent ease in carrying out specific actions or specific behaviors (Park and Blenkinsopp, 2009). So it can be concluded that perceived behavioral control is a psychological construct that involves the level of ease or difficulty perceived by a person in carrying out certain specific behaviors.

Behavioral intention

Behavioral intentions to be a central factor in motivating a person to perform certain specific behaviors (Park and Blenkinsopp, 2009). Ajzen (1991: 181-188) defines behavioral intentions as: "are assumed to capture the motivational factors that influence a behavior; they are indications of how hard people are willing to try, of how much of an effort they are planning to exert, in order to perform the behavior ". Thus, behavioral intentions reflect the motivational factors that influence behavior that indicates how strong one's willingness to carry out certain specific behaviors.

Theoretically, a person's behavioral intention is a function of three independent determinants, i.e. attitude, subjective norm and perceived behavioral control (Azjen, 1991). As a general rule, the more fun attitude and subjective norms on certain specific behaviors, and the greater the perceived behavioral control, the stronger a person's behavioral intention to perform certain specific behaviors. However, the relative role of each construct: attitudes, subjective norms, and perceived behavioral control on behavioral intentions can be varied.

Gender

Gender roles is a behavioral pattern of the two sexes (male, female) who is recognized or accepted by a group of concerned members (Hurlock, 1978). Block (1973) defines gender roles more specifically as a constellation of qualities that are culturally understood by a person about the nature of men and women. Qualities that define acceptable behavioral patterns based on gender by a group of people are highly dependent on the cultural values of a community in which members of the community live. Related to that, there is a stereotype that is formed in each period of the men and women associated with them, among others, about the physical appearance, dress, speech, behavioral patterns, expressing feelings and emotions, the way to earn income, and so on (Hurclock, 1978).

Naffziger and Naffziger (1974) distinguish stereotypes based on gender roles into three aspects, namely cognitive, affective, and conative aspects. Cognitive aspects concerning

perceptions, beliefs, and expectations held by the public to the group of men and women. An affective aspect concerns about the hospitality or inhospitality, includes attitude toward objects and a variety of emotional feelings that give color to a certain attitude, while the conative aspects related to the stereotype beliefs about what should be done by men or women in a particular group.

With differences in gender roles as described above, there is a belief in many ways that the roles of men and women are different. There are roles in which men are superior to women, but the opposite can also occur where the role of women in certain respects is superior than men. This gender differences include differences in the physical, physiological, instinctual, intellectual, achievement, emotion, health, mortality, and the teaching of religious scriptures (Hurlock, 1978).

Researchers have long been interested in understanding the extent of judgment and behavior that can be associated with individual gender. Theoretically from the perspective of gender socialization, and behavioral assessment, women are considered more ethical when compared with men (Gilligan, 1982; Barnett and Karson, 1987; van Kenhove *et al.*, 2001), but the results of empirical research so far are still unclear (Kaplan *et al.*, 2009).

Psychology today can no longer ignore this gender difference. Many social issues these days requires an understanding of the perspective of feminist psychology, a field that is dedicated to explore and apply knowledge in the service of the public interest feminimisme (White, Russo and Travis, 2001). Although today more and more women are fighting for the rights and equitable treatment in all areas, but to date, there are still many people who still believe the gender stereotype that men are more rational (cognitive) than women, and women are more emotional (affective aspect) than men. The second aspect of this difference is believed to affect the intention to blow the whistle.

Relevant researches

Research about whistle blowing intentions are widely varied. This appears from several studies discribed below. Rest (1986) and Trevino (1986), in their ethical assessment model, suggested that cognitive moral development was to be a key element in the ethical assessment phase. Hunt and Vitell (1986), as well as Dubinsky and Lohen (1989), quoted by Hwang *et al.* (2008) also used the moral evaluation model to assess the ethicality of whistle blowing and the process, or the results of the test confirmed to contribute to a decision to become a whistle blower or not.

Ponemon (1994) revealed that the prevention and the reluctance of members of an organization to perform various types of manipulation and abuse of power was highly dependent on the whistle blowing of professionals - those who voluntarily disclosed unethical practices, unlawful, or against the law to people or institutions which was expected to take an action.

Miceli and Near (1988) conducted a study on the relationship among individual factors (professional status, the positive employment responses), and situational factors (size of the working group, unresponsiveness of organization) with the whistleblowing and the results showed that no significant correlation between individual factors and situational factors. Keenan (2007) investigated the difference between the whistle blowing intentions of American and Chinese nationality's managers and the results showed that the trend of managers' whistle blowing intentions in the United States were more powerful than those in Chinese. It means that a culture plays a role in determining the trend of whistle blowing intentions.

Hwang *et al.* (2008) investigated the relationship between the culture of guanxi (Chinese culture), professional ethics and retaliation organization with the intention of whistle blowing and the result showed that the guanxi culture and organizational retaliation discouraged the intention to blow whistle while professional ethics strengthened the intention to blow whistle. Elias (2008), in his study to relate professional commitment, and anticipatory socialitation with

the intention of whistle blowing, found that there were relations between   professional commitment and anticipatory socialitation with the intention of whistle blowing.

Zhang, Chiu and Wei (2009) examined the contribution of behavioral reasoning and ethical culture of the organization with the intention of whistle blowing with mood   as a positive moderating variable. They found that behavioral reasoning and ethical organizational culture contributed to behavioral intentions while mood had a moderate contribution to behavioral intentions.

Park and Blenkinsopp (2009) tested the TPB (attitudes, subjective norms, and perceived behavioral control) for to predict intentions. They found that the theory could be used to predict the intentions of whislte blowing. TPB had also been tested as a theoretical tool to predict unethical or ethical behavior (Carpenter and Reimers, 2005; McMillan and Conner, 2003; Chang, 1998; Randall and Gibson, 1991).

Results of research linking gender with attitudes, intentions and ethical behavior were still unclear. Some researchers found that women tended to have stronger ethical judgments than men (Harris and Sutton, 1995; Dawson, 1997; Beu *et al.*, 2003; Ritter, 2006 as cited by Kaplan *et al.*, 2009) . However, there were also other researchers who could not find a link between ethical judgment and behavior by gender status (see, eg., Coate and Frey, 2000; Van·Kenhove *et al.*, 2001).

Miethe and Rothschild (1994) revealed that of the test based on a broad and diverse sample found that the frequency of reporting wrongdoing by women were more than those by men. However, in reporting one of the more risky actions (for example, in case of facing the risk of retaliation, or in incurring high expense), reporting by men were more often than by women. In relation to this, Kaplan *et al.* (2009) examined the association between gender (male, female) with the intention of reporting financial manipulation. The result was that the reporting intention by women were higher than those by men, using anonymous reporting channels for them.

THINKING FRAMEWORK AND HYPOTHESES FORMULATION

From previous studies as stated above, it can be seen that the research on whistle blowing intentions varied as viewed from discipline / science, theory of reference, variables and indicators used in the studies. When they were examined more deeply, regardless of disciplinary background or knowledge of the researchers, instead of using a variety of variables or indicators to predict behavioral intentions, it actually could be simplified only using two determinants, namely personal factors and environmental factors.

Personal factors reflect whatever comes from or inherent in a person such as the nature, principles, beliefs, values, moral awareness, etc. Which, in turn, as a whole they form a person's attitude toward a specific behavioral object. Accordingly, these personal factors can be represented by the concept of attitude. Environmental factors reflect anything that comes from outside ourselves, especially those stemming from a person or a group of people used as a referal, a community, or an organization in which a person becomes his (her) member. These environmental factors, in the TPB theory, brings up two concepts, namely subjective norms and perceived behavioral control.

The views, beliefs, moral awareness, and actions of a reference group raise one's perception of the level of approval or disapproval toward a certain spesific behavior from the reference group. Under the theory of TPB, one's perception of the level of approval or disapproval from the reference group for a certain spesific behavior is called subjective norm.

Everything that comes from organization and community outside a reference group raise one's perception of the level of difficulty or the ease in performing behaviors. Everything coming from a community and organizations outside a reference group is vary widely , for example, it can be a resource, values, views, beliefs, barriers, threats of revenge, support, policies,

regulations, organizational culture, and so on. One's perception of the level of difficulty or the level of ease to carry out behaviors which comes from environment other than a reference group can be simplified into a single concept called perceived behavioral control.

With the description above, a variety of concepts, variables, or indicator used by various researchers to predict behavioral intention, including the behavior of whistle blowing, can be simplified into three construct (latent variables), namely: attitudes, subjective norms, and preceived behavioral control.

The results of research on whistle blowing intentions associated with gender were not so much and the results were still varied as it has been revealed. Theoretically, it is still to be believed the existence of a stereotype of men and women regarding physical appearance, dress, speech, behavior patterns, the way to express feelings and emotions, the way to earn income, and so on.

Women are considered more emotional than men, but men are considered more rational than women. With stereotypes like this, there is a strong confidence that roles, attitudes and actions of men and women are different. Whistle blowing intentions more influenced by emotional aspect, although the cognitive aspect can not be ignored completely. Therefore, there is expectation that gender status can be used to distinguish the intention of whistle blowing.

Based on the above description it can be figured out the thinking framework about the relationship among various variables, as shown in Figure 1 below.

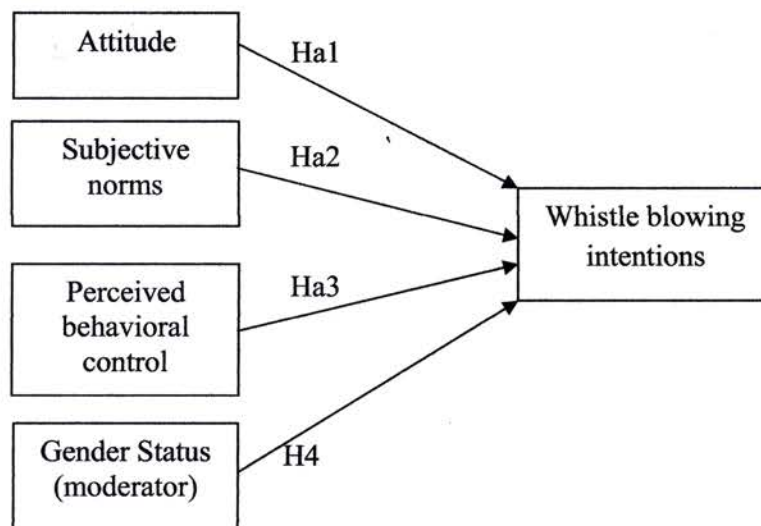**Figure 1.** Relations among Variables.

The hypothesis can be formulated as follows:

H1: Attitudes can be used to positively predict intentions to blow the whistle.

H2: Subjective norm can be used to positively predict intention to blow the whistle.

H3: Perceived behavioral control can be used to positively predict intention to blow the whistle.

H4: Intention to blow the whistle is different based on gender.

RESEARCH METHODS

Respondents

The data for this study were collected from students of Business and Profession Ethics course, University of Tarumanagara, Indonesia, in 2011. They were selected by two-stage cluster random sampling. There were 209 students, 80 men (38.3%) and 129 women (61.7%). Mean of their age was 21.67 years. There were 130 accounting students (62.2%) and 79 management students (37.8%).

Questionnaire

The authors developed the questionnaire in English. It consisted of two parts; the first part asked the respondents for personal information (gender, age, course year, and major) and the second part measured intention, attitude, subjective norm and perceived behavioral control. The second part was adapted from Park and Blenkinsopp (2009), as displayed in Table 1.

Whistleblowing intention was measured through a total of four items, asking the question "If you find there is any act of the person (faculty, staff, structural) in the Faculty of Economics / University Tarumanagara, how serious you are going to try the following?" A ten-point scale was employed to rate respondents' intention that ranged from ''Not serious'' (1) to ''Very serious (10).

Attitudes toward whistleblowing was measured by asking how confident the respondents thought were with regard to the salient consequences of reporting of wrongdoing in faculty/university. The respondents were asked to evaluate their confidence about impact of their action, under the question, "If you report any acts of persons (faculty, or employees, or structural) of Tarumanagara University conceivably how confident are you that your actions will have an impact / consequences following?" The confidence was measured through a total of five items. A ten-point scale was employed to rate respondents' confidence that ranged from "Not very sure" (1) to "Very sure" (10).

In addition, the respondents were asked to evaluate the importance of those consequences, under the question, "If you report any action of persons (faculty, or employees, or structural) of the university, how important in your view that your actions will have an impact / consequences following?" There are five items to measure the impact. A ten-point scale was employed to rate respondents' confidence that ranged from "Not important" (1) to "Very important" (10).

Subjective norm was measured by asking how proud the respondents thought were with regard to their action. The respondents were asked to evaluate their proud, under the question, "How proud is the following people in your view, if you report wrongdoing university persons (faculty, or employees, or structural)?" The proud was measured by five items. A ten-point scale was employed to rate respondents' proud that ranged from "Not proud" (1) to "Very proud" (10).

In addition, the respondents were asked to evaluate the concern of university people by asking "In your opinion, how concern these people about your actions?" There are five items to measure the concern. A ten-point scale was employed to rate respondents' confidence that ranged from "Not concern" (1) to "Very concern" (10).

Perceived behavioral control was measured by asking how difficult process of reporting wrong action of important referent persons, under the question "In your opinion how difficulty did you feel in the process of reporting any action of the individuals (faculty, staff, structural)?" There are four items to measure the difficulty. A ten-point scale was employed to rate respondents' difficulty that ranged from "Not difficult" (1) to "Very difficult" (10).

In addition, the respondents were asked to evaluate the approval or disapproval of important referent persons by asking "In your opinion how strong approval or disapproval of important

referent persons that you feel in the process of reporting wrongdoing?" There are four items to measure the power. A ten-point scale was employed to rate the power that ranged from "Not strong" (1) to "Very strong" (10).

Table 1. Scale Items, Validities and Reliabilites.

VARIABLE (Cronbach's Alpha)	CITC*
Intention (0.797)	
Report it to the appropriate authorities	0.695
Report it to his/her leader	0.537
Report it to the students' media	0.702
Report it to students' organization	0.512
Attitude (0.908)	
Untar prevent image deterioration	0.594
Reducing/controlling corruption	0.601
Protect/enhance the public interest	0.731
Fulfill its obligations as a student Untar	0.649
Derive moral satisfaction	0.662
Untar prevent image deterioration	0.654
Reducing / controlling corruption	0.672
Protect / enhance the public interest	0.778
Fulfill its obligations as a student Untar	0.724
Derive moral satisfaction	0.657
Subjective norm (0.873)	
Parents / family members	0.711
Your student friends	0.705
Student Board Institute	0.563
Best friend / sidekick you	0.667
Your neighbors	0.484
Parents / family members	0.663
Your student friends	0.726
Student Board Institute	0.542
Best friend / sidekick you	0.606
Your neighbors	0.374
Perceived behavioral control (0.913)	
Difficulty in the form of a barrier or neglect reporting results report by the faculty/university	0.706
Difficulties when implementing reporting processes	0.724
Trouble to correct an incorrect action	0.699
The possibility of retaliation committed by unscrupulous faculty/university	0.680
Power to deter reporting or ignoring the report by the faculty/university	0.767
Power while implementing reporting processes	0.749
Power provides an opportunity to correct an incorrect action	0.722
The possibility of retaliation carried out by the faculty/university	0.697
CITC*: Corrected Item-Total Correlation	

According to Allen and Rao (2000), a ten-point scale is better than other alternative scales based on two reasons. One, in general it will be easier to establish covariance between two variables with greater dispersion than the average. Two, from the results of the empirical study on several types of scales by Wittink and Bayer (in Alen and Rao, 2000) note that the scale of ten values for the dependent variable is preferred in the context of academic research and industry.

Reliability and validity

Coefficients reliability (Cronbach' alpha) of the variables are: intention = 0.797, attitude = 0.908, subjective norm = 0.873, and perceived behavioral control = 0.913. All of the coefficients are higher than 0.700 so the all variables are reliable (Rust and Golombok, 1989; Nunually, 1990).

Validity of items were analyzed by corrected item-total correlation. The results showed that coefficients validity of items for intention range from 0.512 to 0.702. coefficients validity of

items for attitude range from 0.594 to 0.778; subjective norm 0.374 to 0.726; perceived behavioral control 0.680 to 0.767. All the coefficients are higher than 0.200 so all items are valid (Cronbach, 1990; Rust dan Golombok, 1989).

Analysis

Testing H1 to H3 were employed by multiple regression analysis. Testing H4 is employed by t-test. All of analyses in this research were employed by software SPSS 20.

RESULT AND DISCUSSION

Result

Simple coefficient correlations among variables are displayed in Table 2. Based on the coefficient correlations, it can be seen that all independent variables (attitude, subjective norm and perceived behavioral control) and dependent variable (intention) are positive and significant. The signs (positive) is same as expected in each hypothesis.

Table 2. Coefficients Correlation among Variables.

	Intention	Attitude	Subj. Norm	PB Control
Intention	1.000	0.551**	0.452**	0.127*
Attitude	0.551**	1.000	0.546**	0.169**
Subj. Norm	0.452**	0.546**	1.000	0.185**
PB Control	0.127*	0.169**	0.185**	1.000

**. Correlation is significant at the 0.01 level (1-tailed).
*. Correlation is significant àt the 0.05 level (1-tailed).

H1, H2 and H3 are tested by multiple regression analysis. The coefficient of deterination is 0.34, means that 34 percent of intention can be explained by attitude, subjective norm and perceived behavioral control. Result of the regression analysis is:

Intention = 3.252 + 0.036Attitude + 0.019Subjective Norm + 0.000PB Control
t   9.855   6.547   2.940   0.090
Sig.   0.000   0.000   0.004   0.929.

Signs of the three regression coefficients are positive, as expected in the hypothesis. Coefficients of attitude and subjective norm are significant but coefficient of perceived behavioral control is not significant. F value (34.98) is significant (sig. = 0.000).

Mean of intention for men is 5.612 and 5.849 for women, with t is -1.030 and sig. is 0.304. It means that there is no significant diference between men and women so H4 is rejected.

Discussion

The main findings of this study are: (1) TPB is a pretty valid theory to explain or predict the students intention of whistle blowing, Tarumanagara University Faculty of Economics, (2) the role of the three determinants (attitude, subjective norm, perceived behavioral control) in the TPB to predict specific behavioral intentions - which in this case intention of Blow the whistle - varies depending on the condition of specific behaviors studied, and (3) there is no significant difference in whistle blowing intention by sex (gender).

TPB test results in this study indicate that the three independent variables (attitudes, subjective norms, and perceived behavioral control simultaneously) can be used to predict the intentions of whistle blowing. The test results are in line with the results of the testing that has been done by Park and Blenkinsopp (2009).

Partial test results indicate that only attitude and subjective norm variables that can positively and significantly predicts whistle blowing intention while perceived behavioral control, although there was a positive relationship with the intention of whistle blowing, but can not significantly predict the intention of whistle blowing. As stated by the inventor of the TPB, the role of the three determinants (attitude, subjective norm, perceived behavioral control) individually in explaining behavioral intentions can be varied and are not necessarily the same.

Partial test results in which the perceived behavioral control failed to significantly predict the intention of whistle blowing require further study. Failure of the perceived behavioral control variable to predict whistle blowing intentions students may be interpreted that the ethical culture of the organization are not directly related to the amount of their power of the whistle blowing intentions.

TPB has also been tested as a theoretical tool to predict unethical behavior and ethical behavior (Carpenter and Reimers, 2005; McMillan and Conner, 2003; Chang, 1998; Randall and Gibson, 1991). With the increasing number of test results that have been conducted by various researchers to support the TPB, then there is a strong indication that this theory tends to be a general theory that can be used to explain the intention / behavior in particular circumstances, including the intention of whistle blowing.

Results of research linking gender with behavioral intentions, especially ethical behavioral remains unclear. This study can not confirm the significance of the role of student gender difference in explaining behavioral intentions of whistle blowing. Some researchers have found that women tend to have stronger ethical judgments than men (see research Harris and Sutton, 1995; Dawson, 1997; Beu *et al.*, 2003; Ritter, 2006, in Kaplan *et al.*, 2009), but there are also other studies that can not produce the link between ethical judgment and behavior by gender status (see, eg., Coate and Frey, 2000; van Kenhove *et al.*, 2001). Equal educational opportunities for men and women to pursue education to the highest level, the erosion of traditional cultural influences that created the stereotype of the difference in status of men and women, as well as strengthening the rational modern culture in big cities like Jakarta can perhaps explain why status of gender (sex) do not create significant differences in explaining the whistle blowing behavioral intention of students of Economics Faculty, University of Tarumanagara.

CONCLUSION, LIMITATION, AND SUGGESTION

Conclusions

The purpose of this study was to test the effectiveness of the TPB to predict behavioral intention, particularly in relation to the behavioral intention of whistleblowing. The results show that: (1) TPB is an enough valid theory to explain or predict the intention of whistleblowing, (2) the role of the three determinants (attitude, subjective norm, perceived behavioral control) to predict intention - intent to blow the whistle in this research - varies depending on the specific conditions of studied behavior, and (3) there was no significant difference in the intention of whistle blowing between women and men.

Limitations

This reserach has limitations in the selection of the sample, which is limited to just one university. It can not represent other students. This research also has not been investigated in more depth why the perceived behavioral control is not able to predict whistle blowing intentions and why the status of gender (male, female) showed no significant differences in explaining the intention to blow the whistle. All because of the constraints of time and budget research.

Suggestions

For further research, it is suggested that the sample should be expanded so that the sample are more representatif. It can be done by incorporating students from other universities. Another suggestion is to study more deeply the relationship between perceived behavioral control and gender status to other types of spesific behavioral intentions.

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