The Factors Affecting Intention to Internal Whistleblowing: An Idea of Free Cheating Environment

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Abstract. The main problems of this study are as follows: Does locus of control affect the intention to perform internal whistleblowing? Does the degree of seriousness of fraud affect the intention to conduct internal whistleblowing? Does Reward affect the intention to do internal whistleblowing? The data obtained in this study by distributing questionnaires to the respondents, i.e., staff/employees of OPD District Siak, Rokan Hilir and Kuantan Singingi regency with the total of 337 respondents. Data analysis with multiple linear regressions is used to obtain a comprehensive picture of the effect of independent variables namely locus of control, seriousness of fraud, and reward to the dependent variable is intense to conduct internal whistleblowing. The results showed that: locus of control effect on internal whistleblowing. The higher a person's locus of control level the higher they are to perform internal whistleblowing. The degree of seriousness fraud affects internal whistleblowing. The higher the level of fraud that occurs in the agency where staff/employees work the higher they are to conduct internal whistleblowing. The reward also influences internal whistleblowing. The higher the reward will be received by the whistle-blower the higher they are to do the internal whistleblowing.

Keywords: internal whistleblowing, locus of control, level of seriousness of fraud, reward.

1. Introduction

The remarkable case in the globe associated with whistleblowing is the Enron incident around 2001. The convergence steered by the company with a world-renowned public accounting firm (Andersen) was revealed by the courage of an Enron employee herself (who was a Vice President of Corporate Development). She dared to protest her boss for fraud committed by her company. Another case that occurred abroad was the Case concerning tax evasion. A former banker and convicted tax case who helped the United States Tax Directorate or the Internal Revenue Service (IRS) in revealing UBS fraud. The Whistle-blower was named Bradley Birkenfeld. This former UBS employee revealed UBS cheating that helped his clients to avoid paying income tax and other taxes \cite{1}.

Many factors encourage employees to conduct internal whistleblowing. The first factor is Locus of control. Locus of control is the way a person views an event whether he feels he can or cannot control the events that occur to him \cite{2}\cite{3}. Locus of control as a personality trait gives influence on decision making and behavior \cite{4}. Research on the relationship of locus of control to whistleblowing conducted by \cite{5} with results showing that locus of control affects the intention to...
whistleblowing. The results of this study are different from the research conducted by [6] by showing the results that the locus of control does not affect the intention to conduct internal whistleblowing.

The second factor that influences a person's intention to do intimate whistleblowing is the level of seriousness of cheating. The degree of seriousness of fraud is a large measure of the seriousness of the offense that can harm the organization. Members of the organization who observe the alleged violation will be more likely to do whistleblowing if the violation is serious [7]. In the research [8] shows there is a significant influence on the seriousness of cheating on whistleblowing intentions, but research conducted by [9] found the level of seriousness of fraud did not affect the intention to conduct whistleblowing.

The third factor that can influence the action to do whistleblowing is Reward. The reward is one of the factors related to whistleblowing, where in general a person's intention will be affected by the reward given for the good actions taken. Likewise, this will affect the whistle-blower, if the reward received while doing whistleblowing is enough to attract his attention, then the intensity of someone doing whistleblowing will increase. The results of research that support the reward of internal Whistleblowing is done by [10] which states that reward influences intention doing whistleblowing. Whereas, the results of different studies were conducted by [11] and [12] which stated that rewards did not have a significant effect on the intention to whistleblowing intentions. Based on the inconsistency of the results of previous studies that try to investigate the factors affecting intention to internal whistleblowing.

2. Literature Review and Hypotheses

2.1. Whistleblowing

[13] stated that whistleblowing is well-defined as an employee's disclosure of information that is assumed to cover violations of laws, regulations, practical guidelines or professional statements, or relating to procedural errors, corruption, abuse of authority, or public harm and workplace safety. Whistleblowing is an action taken by individuals or groups to divulge fraud that occurs both by agencies and individuals. Whistleblowing can be referred to as a process that implicates personal factors and organizational social factors. Whistleblowing will arise when there is a clash between employee loyalty and protection of the public interest.

[14] enhanced that whistleblowing can happen from within (internal) or outside (external). Internal whistleblowing occurs when an employee recognizes cheating by other employees and then reports the fraud to his supervisor. Whereas, external whistleblowing arises when an employee identifies the fraud committed by the company and then informs the public because the fraud will damage the community. People who report whistleblowing actions are called whistle-blowers.

2.2. Locus of control

Locus of control is one of the personality variables, which refers to as the individual's confidence in the ability to control one's own destiny [15]. Individuals with an internal locus of control believe that events that occur in life that include success or failure are determined by the ability and effort done independently. Whereas, individuals who have an external locus of control believe that the events experienced in life, whether successes or failures are more determined or caused by parties outside themselves who are more powerful. Individuals will tend to carry out whistleblowing actions when they assess the actions they are doing are right to prevent these violations from recurring and restore trust in reliable information for users of financial statements [16]. The act of whistleblowing that the individual does can occur due to internal impulses or external self. From the description above, the hypotheses built are:

\( H_1 \): Locus of control affects the intention to conduct internal whistleblowing.
2.3. **Level of the seriousness of fraud**

The Level of Seriousness of fraud is a huge measure of the seriousness of the offense that can harm the organization. The perception of each member of the organization towards the level of seriousness of fraud can differ from one another. The view of the level of seriousness of fraud in addition to related to the magnitude of the value of the fraud, also cannot be separated from the fraud that occurred\(^{17}\).

The size of the seriousness of cheating can vary. Several previous studies used quantitative perspectives to assess the seriousness of fraud as practiced by\(^{18}\) and\(^{19}\) who applied the concept of materiality in the context of accounting so that the seriousness of fraud is measured by the variation of the value of wrongdoing fraud/loss due to fraud. Thus, when the individual senses the level of fraud is high or very serious, then the individual will do the whistleblowing action. From the description above, the hypotheses constructed are:

**H\(_2\)**: The Level of Seriousness of fraud affects the intention to conduct internal whistleblowing.

2.4. **Reward**

The reward is about how people are rewarded according to their values in an organization. This reward includes financial rewards or nonfinancial rewards. The reward system provided by an organization to employees is the organization's program, in which the procedure of making and practicing its employees is completed by their contribution values, skills, and competencies to the organization\(^{14}\).

The reward is one of the factors related to whistleblowing, wherein common a person's intention will be affected by the reward given for the noble actions taken. Likewise, this will influence the whistle-blower, if the reward received while doing whistleblowing is sufficient to attract his attention, then the passion of someone doing whistleblowing will increase. The more often an employee obtains a reward for a good action done, the greater the likelihood that the employee will repeat a good action. Equally, if someone is given a reward for a whistleblowing action, then he will have a high intention to do whistleblowing. The above description of the hypothesis that is built is:

**H\(_3\)**: Reward impacts the intention to conduct Internal Whistleblowing.

3. **Research Methods**

3.1. **Research approach**

To achieve the objectives that have been formulated, the study was conducted with an explanatory approach which explains the influence of locus of control, level of seriousness of fraud and rewards toward a desire to conduct internal whistleblowing.

3.2. **Research model**

![Figure 1: Research Model](image-url)

| Independent Variables (X) | Dependent Variable (Y) |
|---------------------------|------------------------|
| Locus of Control (\(X_1\)) | Internal Whistleblowing Intention |
| Level of Seriousness of Fraud | |
| Reward | |

[Note: This is a placeholders for the actual image used in the original text. Insert the correct image URL here.]
3.3. Population and Sampling technique

This study using the purposive sampling method and the sampling characteristics of the study were determined as follows: (1) all staff/employees who work in Siak District OPD, Rokan Hilir Regency, and Kuantan Singingi Regency; (2) the staff/employee who has Grade 3 and lower (who does not hold a particular position); (3) working period of at least 5 years in the same OPD.

Based on the above sample criteria, 388 respondents from this study were selected consisting of 150 respondents of Siak Regency, 108 respondents in Rokan Hilir Regency and 130 respondents in Kuantan Singingi Regency.

3.4. Data analysis methods

To measure the above variables, the analysis method used is multiple regression analysis. The equation is as follow:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \ldots + \varepsilon \]

Where:
- \( Y \) : Internal Whistleblowing Intention
- \( \alpha \) : Constant
- \( \beta_1, \ldots, \beta_n \) : Coefficient of the Variables
- \( X_1 \) : Locus of Control
- \( X_2 \) : Level of Seriousness of Fraud
- \( X_3 \) : Reward
- \( \varepsilon \) : Errors

4. Result and discussion

The method used for collecting data using questionnaires personally administered questionnaires (directly). The number of questionnaires distributed is about 388 questionnaires. From all distributed questionnaires, 337 were returned (87%). From the questionnaires were returned 337 questionnaires (100%) can be processed.

4.1. Data quality testing

4.1.1. Validity testing

Validity testing is used to measure the validity of a questionnaire [20]. A questionnaire is said to be valid if the question on the questionnaire can reveal something to be measured by the questionnaire. Testing the validity is done by comparing the value of \( r \) count with \( r \) table if \( r \) counts large of \( r \) table then the variable is categorized as valid. For Locus of Control variable, the result of validity test can be presented as follows:

| Statements | \( r \) count | \( r \) table | conclusion |
|------------|--------------|--------------|------------|
| LOC 01     | 0.589        | 0.107        | Valid      |
| LOC 02     | 0.743        | 0.107        | Valid      |
| LOC 03     | 0.725        | 0.107        | Valid      |
| LOC 04     | 0.610        | 0.107        | Valid      |
| LOC 05     | 0.709        | 0.107        | Valid      |
| LOC 06     | 0.788        | 0.107        | Valid      |

Source: Processed Data 2018
Viewed from table 1 note that the value of \( r \text{ count} > r \text{ table} \) so that all items questions for this Locus of Control variable can be said to be valid. Then the next validity test results for the level of seriousness of fraud:

**Table 2. Validity Testing Result (Level of Serousness of Fraud)**

| Statements | \( r \text{ count} \) | \( r \text{ table} \) | Conclusion |
|------------|------------------------|------------------------|------------|
| LSF 01     | 0.694                  | 0.107                  | Valid      |
| LSF 02     | 0.707                  | 0.107                  | Valid      |
| LSF 03     | 0.761                  | 0.107                  | Valid      |
| LSF 04     | 0.753                  | 0.107                  | Valid      |
| LSF 05     | 0.695                  | 0.107                  | Valid      |
| LSF 06     | 0.649                  | 0.107                  | Valid      |

**Source:** Processed Data 2018

Viewed from table 2 note that the value of \( r \text{ count} > r \text{ table} \) so that all items of the question for this level of seriousness of fraud can be said to be valid. Then the results of the validity test are followed:

**Table 3. Validity Testing Result (Reward Variable)**

| Statements | \( r \text{ count} \) | \( r \text{ table} \) | Conclusion |
|------------|------------------------|------------------------|------------|
| R01        | 0.752                  | 0.107                  | Valid      |
| R02        | 0.685                  | 0.107                  | Valid      |
| R03        | 0.583                  | 0.107                  | Valid      |
| R04        | 0.626                  | 0.107                  | Valid      |
| R05        | 0.546                  | 0.107                  | Valid      |
| R06        | 0.413                  | 0.107                  | Valid      |
| R07        | 0.576                  | 0.107                  | Valid      |
| R08        | 0.583                  | 0.107                  | Valid      |
| R09        | 0.579                  | 0.107                  | Valid      |
| R10        | 0.695                  | 0.107                  | Valid      |
| R11        | 0.596                  | 0.107                  | Valid      |
| R12        | 0.347                  | 0.107                  | Valid      |
| R13        | 0.468                  | 0.107                  | Valid      |
| R14        | 0.553                  | 0.107                  | Valid      |
| R15        | 0.558                  | 0.107                  | Valid      |

**Source:** Processed Data 2018

Viewed from table 3 note that the value of \( r \text{ count} > r \text{ table} \) so that all items question for this Reward variable can be said valid. Furthermore, test results validity for the Internal Whistleblowing variable:

**Table 4. Validity Testing Result (Internal Whistleblowing Variabel)**

| Statements | \( r \text{ count} \) | \( r \text{ table} \) | Conclusion |
|------------|------------------------|------------------------|------------|
| WI 01      | 0.576                  | 0.107                  | Valid      |
| WI 02      | 0.627                  | 0.107                  | Valid      |
| WI 03      | 0.617                  | 0.107                  | Valid      |
| WI 04      | 0.627                  | 0.107                  | Valid      |
| WI 05      | 0.573                  | 0.107                  | Valid      |
| WI 06      | 0.684                  | 0.107                  | Valid      |
| WI 07      | 0.579                  | 0.107                  | Valid      |
| WI 08      | 0.406                  | 0.107                  | Valid      |
| WI 09      | 0.549                  | 0.107                  | Valid      |
| WI 10      | 0.450                  | 0.107                  | Valid      |
| WI 11      | 0.592                  | 0.107                  | Valid      |
| WI 12      | 0.594                  | 0.107                  | Valid      |
| WI 13      | 0.536                  | 0.107                  | Valid      |
| WI 14      | 0.394                  | 0.107                  | Valid      |
| WI 15      | 0.355                  | 0.107                  | Valid      |
| WI 16      | 0.451                  | 0.107                  | Valid      |

**Source:** Processed Data 2018
From Table 4, it is known that the value of \( r_{\text{count}} > r_{\text{table}} \) so that all the questions for the Internal Whistleblowing variable can be said to be valid.

4.1.2. Reliability testing

Reliability testing is used to measure a questionnaire which is an indicator of the variable. A questionnaire is said to be reliable if a person's answer to a question on the questionnaire is consistent or stable over time. Test reliability is only done on data that has been tested validity and declared valid. A gauge can be said to be reliable if it has a Cronbach Alpha coefficient of more than 0.6. Reliability test results are presented in the following table:

| NO | Instrument of Research Variables | Cronbach's Alpha Value | Critical Value | Conclusion |
|----|----------------------------------|------------------------|----------------|------------|
| 1  | Locus of Control \((X_1)\)       | 0.781                  | 0.6            | Reliable   |
| 2  | Level of Seriousness of Fraud \((X_2)\) | 0.803                  | 0.6            | Reliable   |
| 3  | Reward \((X_3)\)                | 0.847                  | 0.6            | Reliable   |
| 3  | Internal Whistleblowing \((Y)\) | 0.838                  | 0.6            | Reliable   |

Source: Processed Data 2018

Based on the results of reliability test above can be justified that the overall instrument statement used to measure the variables analyzed in this study stated reliable, it is seen from the value of Cronbach alpha all variables studied greater than 0.60.

4.2. Multiple Regression Analysis

| Model | Unstandardized Coefficients | Standardized Coefficients | Collinearity Statistics |
|-------|-----------------------------|---------------------------|-------------------------|
|       | B       | Std. Error | Beta | T     | Sig. | Tolerance | VIF |
| 1     | (Constant) | 22.410 | 3.088 | 7.257 | .000 |          |     |
|       | Locus Of Control \((X_1)\) | .265 | .100 | .140 | 2.640 | .009 | .698 | 1.432 |
|       | Level of Seriousness of Fraud \((X_2)\) | .518 | .085 | .289 | 6.084 | .000 | .874 | 1.145 |
|       | Reward \((X_3)\) | .373 | .048 | .393 | 7.814 | .000 | .783 | 1.277 |

Source: Processed Data 2018

Based on table 6 obtained from the analysis using SPSS version 20, the multiple linear regression equation is obtained as follows:

\[
Y = 22.410 + 0.265X_1 + 0.518X_2 + 0.373X_3 + e
\]

The meaning of the numbers in the regression equation above:

- 22.410 is a constant which means that if the variable locus of control \((X_1)\) and Fraud Seriousness \((X_2)\), and Reward \((X_3)\) are equal to 0, then the internal whistleblowing variable \((Y)\) is 22.410.
- \(X_1 = 0.265\) is the variable coefficient \((X_1)\) which means that if the variable locus of control \((X_1)\) rises by one unit, then the internal whistleblowing variable \((Y)\) will increase by 0.265 assuming that the other variable is constant.
X2 = 0.518 is the variable coefficient (X2) which means that if the variable of fraud seriousness level (X2) increases by one unit, then the internal whistleblowing variable (Y) will increase by 0.518 assuming that the other variable is constant.

X3 = 0.373 is the variable coefficient (X3) which means that if the Reward variable (X3) rises by one unit, the internal whistleblowing variable (Y) will increase by 0.373 assuming that the other variable is constant.

e = is a random variable and has a probability distribution. Standard error (e) represents all factors that influence Y but are not included in the equation.

4.3. **Hypothesis Testing**

To test the hypothesis, the researcher uses t-test that is to know how big influence one independent variable / independent individually in explain dependent variable. Testing can be done by comparing t count with t table value and also compare significant value t with the level of significant (α). The value of the level of significance used in this study is 5 percent (0.05). If the value is greater than 0.05, H0 is accepted. Similarly, vice versa if sig t is smaller than 0.05, then H0 is rejected. If H0 is rejected, this means there is a significant relationship between independent variables to the dependent variable [21].

4.3.1. **The first hypothesis testing result**

**Table 7. The First Hypothesis Testing Result (H1)**

| Independent Variable       | T_count | t_table | Sig   | Explanation         |
|----------------------------|---------|---------|-------|---------------------|
| Locus of Control (X1)      | 2.640   | 1.967   | 0.009 | Ha1 Accepted        |

**Source: Processed Data 2018**

From Table 7 above it can be seen that t_ (count) > t table is 2.640 > 1.967 and sig.t (0.009) <0.05 thus H01 is rejected, and Ha1 is accepted. From the results of these tests, it can be concluded that Locus of Control has a significant effect on Internal Whistleblowing.

It can be interpreted that the higher the level of locus of control, the higher the level of whistleblowing intention on staff/employee perceptions in Siak District OPD, Rokan Hilir Regency and Kuantan Singingi Regency. This research is supported by previous research conducted by [5] consistently stating that locus of control affects Internal Whistleblowing.

4.3.2. **The second hypothesis testing result**

**Table 8. The Second Hypothesis Testing Result (H2)**

| Independent Variable       | T_count | t_table | Sig   | Explanation         |
|----------------------------|---------|---------|-------|---------------------|
| Level of Seriousness of Fraud (X2) | 6.084   | 1.967   | 0.000 | Ha2 Accepted        |

**Source: Processed Data 2018**

From Table 8 above it can be seen that t_ (count) > t table is 6.084 > 1.967 and sig.t (0.000) <0.05 thus H02 is rejected and Ha2 accepted. From the results of the test, it can be concluded that the Level of Seriousness of Fraud significantly influences the Internal Whistleblowing.

This result shows that the degree of seriousness of cheating affects staff/employees to conduct Whistleblowing. The higher the level of fraud that occurs in an institution, the higher the tendency of staff/employees to perform Internal Whistleblowing. This study is in line with the results of research conducted by [8] and [22] study which found results that the degree of seriousness of fraud affects the Internal Whistleblowing.
4.3.3. The third hypothesis testing result

Table 9. The Third Hypothesis Testing Result (H₃)

| Independent Variable | T_{count} | t_{table} | Sig  | Explanation          |
|----------------------|-----------|-----------|------|----------------------|
| Reward (X₃)          | 7.184     | 1.967     | 0.000| Ha₃ Accepted         |

Source: Processed Data 2018

From Table 9 above it can be seen that t_{(count)} > t_{table} is 7.184 > 1.967 and sig.t (0.000) < 0.05 thus H₀₃ is rejected, and Ha₃ is accepted. From the results of the test, it can be concluded that Reward significantly influences Internal Whistleblowing.

The reward is one of the factors associated with whistleblowing, where in general the intentions of a person will be affected by the rewards given for good actions performed. Similarly, this will affect the whistleblower, if the rewards received while doing whistleblowing attract enough attention, then the intensity of a person doing whistleblowing will increase. The more often an employee receives a reward for the good actions done, the greater the likelihood that the employee repeats the good action. Similarly, if a person is rewarded for a whistleblowing action then he will have a high intention in doing whistleblowing.

4.4. The coefficient of determination testing

The coefficient of determination (R$^2$) is to measure how far the ability of the model in explaining the variation of the dependent variable. The coefficient of determination is between 0 (zero) and 1 (one). The small value of R$^2$ means that the ability of the independent variables to explain the variation of the dependent variable is very limited. Value that is close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable [21].

Tabel 10. The Coefficient of Determination Testing Result

| Model | R   | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-----|----------|-------------------|---------------------------|---------------|
| 1     | .785 | .585     | .576              | 4.70107                   | 1.715         |

Source: Processed Data 2018

From the table above, it is obtained that the value of R Square is 0.585. This result means that the contribution of independent variables to the dependent variable is 58.5% while the rest of 42.5% is influenced by other variables not included in this model.

5. Conclusion and Implication

Based on the results of the analysis, testing hypotheses, discussions and research that has been done, it can be put forward some conclusions of the study as follows. The results of the first hypothesis testing indicate that the Locus of Control affects internal whistleblowing. The higher the level of one's locus of control, the higher they are to conduct internal whistleblowing. The results of the second hypothesis testing indicate that the level of seriousness of fraud affects the internal whistleblowing. The higher the level of fraud that occurs in an institution where staff/employees work, the higher they are to conduct internal whistleblowing. Conversely, if the fraud rate is low, the lower someone is to do internal whistleblowing. The results of the third hypothesis testing show that rewards affect internal whistleblowing. The higher the reward that will be received by the whistle-blower, the higher they will do internal whistleblowing. The influence of independent variables on the dependent variable is 58.5% (R2), while the remaining 42.5% is influenced by other variables not used in this study.
Even though limited to respondents, the results of this study contribute to a more comprehensive understanding of how Locus of Control, the degree of seriousness of fraud and reward influences against internal whistleblowing. The achievement of the prepared hypothesis can be an input for Staff/employees working in OPD Siak district, Rokan Hilir District and Kuantan Singingi Regency to evaluate and improve their performance for the future.

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