

Determinants of Whistleblowing Intentions: The Role of Education in Building Personal Integrity

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ARTICLE INFORMATION

Article History:

Received September 23, 2021

Revised November 18, 2021

Accepted June 05, 2022

DOI:

[10.21532/apfjournal.v7i1.262](https://doi.org/10.21532/apfjournal.v7i1.262)



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ABSTRACT

This study aims to find out whether the independent variables consisting of relativism ethical orientation, moral intensity, organizational commitment, professional identity, anticipatory socialization, and locus of control have an effect on employee's whistleblowing intention. In this research, integrity is proxied on anticipatory socialization. The data used in this study was obtained from questionnaires distributed to 204 respondents of which 31% of them pursued higher education at the same institution. This research used quantitative methods with data quality tests and classical assumption tests. The results show that relativism ethics orientation, professional identity, and anticipatory socialization have a positive effect on whistleblowing intentions. Meanwhile, moral intensity and organizational commitment have no effect on whistleblowing intentions. Locus of Control has a negative effect on whistleblowing intentions. The results of this study are expected to contribute to providing a perspective on the importance of internalizing integrity in education and providing input to government agencies in supporting the enforcement of whistleblowing policies and disclosure of fraud effectively by understanding the factors that contribute positively to employee intentions to whistleblowing.

Keyword: Integrity, Anticipatory Socialization, Whistleblowing Intention

1. INTRODUCTION

In 2010, the tax mafia case was uncovered due to a report from a whistleblower. This case involved Gaius Tambunan, who at that time worked as a State Civil Apparatus, Directorate General of Taxes, Ministry of Finance. In 2015 the case of "Papa Minta Saham" was revealed to the public due to whistleblowing by Sudirman Said, who served as Minister of

Energy and Mineral Resources (ESDM). Sudirman Said reported Setya Novanto, who served as chairman of the Indonesian People's Consultative Assembly (MPR), to the Council's Honorary Court (MKD). The report was in the form of allegations against Setya Novanto who had asked for some shares from PT. Freeport Indonesia. However, a whistleblower is sometimes reported back to the police by a suspect

How to Cite:

Annisaa, Z., & Nurlaeli, S. (2022) 'Determinants of Whistleblowing Intentions: The Role of Education in Building Personal Integrity', *Asia Pacific Fraud Journal*, 7(1), pp. 103-114. doi:<http://doi.org/10.21532/apfjournal.v7i1.262>.

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Association of Certified Fraud Examiners (ACFE)
Indonesia Chapter
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on charges of defamation based on the ITE Law No. 11 of 2008 concerning Information and Electronic Transactions (Pertiwi et al., 2017). Cases of fraud have an impact on declining public trust in government agencies and the people who work in them.

The United States Government Accountability Project (GAP, 2010) defines a whistleblower as someone who reports information and he is believed to have reliable evidence of an illegal act, such as inefficient spending that cannot be accounted for, fraud, mismanagement, abuse of authority, or misconduct that can endanger public safety that occurs within the organization. Based on the results of fraud survey conducted by ACFE 2019, 38.9% of frauds were revealed due to reports. In other words, reports are the most widely used media for fraud disclosure. The majority of these reports come from internal organizations. This is consistent with the 2018 Report to The Nations which states that the main source of fraud disclosure comes from reports conveyed by company employees or members of institutions. The results of this survey are also in line with research conducted by Sweeney (2008) that reports from whistleblowers are the most effective means for disclosing and preventing fraud.

According to Transparency International (2016), the role of a whistleblower is very important in disclosing complex acts of corruption, mismanagement, and other frauds that are not visible on the surface. The Corruption Perception Index (CPI) issued by Transparency International 2020 shows that Indonesia is experiencing a decline. The CPI score indicates that the perception of corruption in Indonesia is still high and the decline in Indonesia's CPI is due to the large number of corruption cases. Whistleblowing can be an instrument in controlling and disclosing fraud. However, even sophisticated whistleblowing will not have an optimal impact if it is not supported by individual awareness within the organization.

Miceli and Near (1988) conducted a study on the reasons why someone chooses

to become a whistleblower when other people don't want to. This study concludes that people who hold certain positions and have more positive performance appraisals, longer work experience, and well-recognized performance are more likely to report fraud that occurs in the organizations where they work. This study also suggests that employees who are considered to have a high sense of responsibility tend to be involved in whistleblowing.

One of the factors that encourage people to commit fraud is rationalization. Some unethical actions that are done several times and rationalized can harm the organization. To identify these acts, members of the organization must have moral sensitivity and a solid concept of fraud so that they can justify the whistleblowing they will do. However, members of organizations who carry out whistleblowing are often regarded as traitors to the organization. In addition, not everyone has the intention to do whistleblowing due to risks, such as labeling, discrimination, bullying, threats, and even material loss. These risks make whistleblowing, as a means to uncover fraud, unable to run optimally.

Based on previous research, there are many factors that influence a person's intention to do whistleblowing. In this study, the authors will combine several independent variables taken from previous research, such as relativism ethical orientation, moral intensity, organizational commitment, professional identity, locus of control, and anticipatory socialization. By identifying the variables that play a role in influencing the intention to carry out whistleblowing, this research is expected to be able to contribute in determining policies that can foster whistleblowing intentions as a form of internal control.

Apart from whistleblowing, another channel to uncover fraud is internal audit. According to ACFE data in 2019, 23.4% of frauds were revealed through internal audits. Members of the internal audit unit must have a solid concept related

to whistleblowing because they are the spearhead in the prevention and follow-up of fraud disclosures. This unit manages the whistleblowing channel in general.

This study was conducted to determine the variables that can affect the whistleblowing intention of employees working in the internal audit unit. The selected internal audit unit is one of the central government agencies (Ministry X). Variables that affect whistleblowing intentions in this unit are important to study because the object of research is more often exposed to fraud cases within the organization.

The interesting thing about the internal audit unit at Ministry X is the similarity of educational background. The employees who became respondents in this study came from the same alma mater, where during the 3 years of education (official school) the value of integrity was one of the main values that were highly emphasized on students. This is a supporting assumption for the similarity of values that are instilled during the anticipatory socialization process of employees. So in this study, integrity is proxied by anticipatory socialization. Anticipatory socialization is the process of shaping one's expectations or views on a job before entering the world of work so that he knows how to anticipate a behavior, norms, and values in the profession (Sang, 2009).

Based on the background described above, the formulation of the research problem is "Do the independent variables in this study affect the whistleblowing intention of the State Civil Apparatus of Inspectorate General in Ministry X?".

2. LITERATURE REVIEW AND HYPOTHESIS

Theoretical Basis

The Planned Behavior Theory

This theory states that a person's intention to do something can be the most significant predictor of behavior, because intention is a motivational factor that influences behavior (Ajzen and Fishbein, 1980). According to Chiu (2002), whistleblowing intentions can

lead to the possibility of someone having the desire to do whistleblowing.

Social Exchange Theory

This theory assumes that individuals enter social exchange relationships with other people because there are rewards or benefits derived from the people. In other words, if a person perceives that he or she gets benefits from the organization and believes that the organization is committed to them, he or she will also be committed to the organization (Kaplan, 2001). In this study, social exchange theory underlies the organizational commitment variable.

The Prosocial Behavior Theory

This theory states that voluntary and intentional behavior that results in benefits for others is considered altruistic (Lay and Hoppmann, 2015). However, prosocial behavior can also be considered selfish if it is based on ego-centric motives, such as the desire to be seen as more noble or to build a good image in the organization (Feigin et al., 2014). In this study, the theory of prosocial behavior underlies the variables of moral intensity and whistleblowing intention.

Hypotheses Development

Relativism Ethical Orientation

The theory of relativism states that an action can be judged ethical or not depending on the perspective of the surrounding community (Forsyth, 1980), so that someone who has a strong relativism ethical orientation tends to reject universal moral principles. Previous research has shown that the relativism ethical orientation has a negative influence on whistleblowing intentions (Menk, 2014; Yulianto, 2015; Hardi, 2018; Hidayatullah, 2019).

H₁: Relativism ethical orientation has a negative effect on whistleblowing intentions

Moral Intensity

Moral intensity is one of the considerations that a person makes before making a decision, in the form of good and bad

consequences of the decision (Valentine and Godkin, 2019). Previous research has proven that moral intensity has a positive influence on whistleblowing intentions (Kreshastuti, 2014; Setiawati and Sari, 2016; Alam, 2017; Husniati, 2017; Hardi, 2018; Valentine and Godkin, 2019).

H₂: Moral intensity has a positive effect on whistleblowing intentions

Organizational Commitment

Organizational commitment is the level of individual loyalty to the organization in achieving common goals. Previous research has shown that organizational commitment has a positive influence on whistleblowing intentions (Bagustianto and Nurkholis, 2015; Setiawati and Sari, 2016; Ridzuan et al., 2018; Sholihun, 2019).

H₃: Organizational commitment has a positive effect on whistleblowing intentions

Professional Identity

Auditors with a strong professional identity will be more inclined to do whistleblowing (Zanaria, 2016). Previous research has shown that professional identity has a positive influence on whistleblowing intentions (Zanaria, 2016; Husniati, 2017; Alam, 2017; Amalia, 2019).

H₄: Professional identity has a positive effect on whistleblowing intentions

Anticipatory Socialization

Bakri (2014) argues that anticipatory socialization is an important determinant factor in the formation of good whistleblowing perceptions in individuals. Previous research has shown that anticipatory socialization has a positive effect on whistleblowing intentions (Elias, 2008; Pangesti and Rahayu, 2014; Maulana, 2019).

H₅: Anticipatory socialization has a positive effect on whistleblowing intentions

Locus of Control

Locus of control is an individual's perspective on an event and the view of whether he can or cannot control the events

that occur to him (Chiu, 2002). According to research conducted by Ridwan et al. (2019), the higher a person's locus of control, the higher the whistleblowing intention. The results of previous research Chiu (2002) Cherry (2006), Ridwan et al. (2019) show that locus of control has a positive influence on whistleblowing intentions.

H₆: Locus of control has a positive effect on whistleblowing intentions

3. METHODS

Research Framework

This study aims to examine and provide empirical evidence related to the effect of independent variables consisting of relativism ethical orientation (X1), moral intensity (X2), organizational commitment (X3), professional identity (X4), anticipatory socialization (X5), and locus of control (X6) on whistleblowing intentions (Y₁) as the dependent variable.

Types of Research

This research is a quantitative research using survey method in collecting data. Primary data is processed using SPSS and Microsoft Excel applications and then analyzed using descriptive statistical analysis. The data used in this study is primary data obtained from 204 respondents who have filled out offline and online questionnaires. The questionnaire is presented with 5 Likert scales: 1 (Strongly Disagree), 2 (Disagree), 3 (Neutral), 4 (Agree), and 5 (Strongly Agree).

Sampling Method and Research Sample

The sampling method used in this study is convenience sampling. Respondents in this study are State Civil Apparatuses who work at the Inspectorate General of the Ministry of X with the criteria of having worked more than one year and had a minimum educational background of Associate Degree (Diploma III). The total population of respondents based on updated employment data as of December 31, 2018 is 736 people. The sample size is determined using the Slovin formula with the consideration of determining the most

widely used sample size (Riduwan, 2005). Determination of sample size using the Slovin formula is as follows:

$$n = N / (1 + Ne^2)$$

$$n = 736 / (1 + 736(0,6)^2)$$

$$n = 201,666$$

$$n \approx 202$$

Note:

- = sample size
- N= population size
- =specified significance value

Based on the calculation using the Slovin formula, the minimum sample size is 202 respondents or equivalent to 27.45% of the entire population of State Civil Apparatuses who have met the criteria.

Data Analysis Method

After performing descriptive statistical analysis, the data is analyzed using multiple linear methods. This analysis is used to measure the magnitude of the

Figure 1. Research Framework

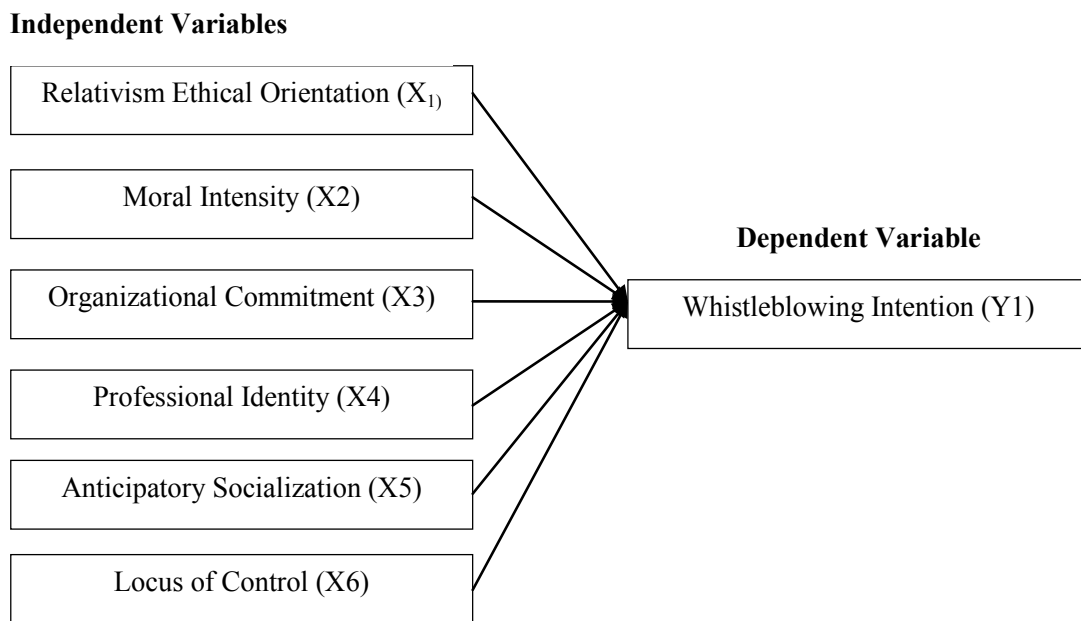


Table 1. Research Variables and Measurement

No	Variable	Indicator	Measurement Scale
1	Relativism Ethical Orientation	5 statement items (Khairul, 2011)	Likert interval scale 1-5
2	Moral Intensity	1 scenario and 5 statement items (Lord & Dezort, 2001)	Likert interval scale 1-5
3	Organizational Commitment	9 statement items (Meyer et al., 1993)	Likert interval scale 1-5
4	Professional Identity	10 statement items (Aranyaet al, 1981)	Likert interval scale 1-5
5	Anticipatory Socialization	5 statement items (Henning, 2000)	Likert interval scale 1-5
6	Locus of Control	8 statement items (Spector, 1988)	Likert interval scale 1-5
7	Whistleblowing Intention	6 statement items (Brandon, 2013)	Likert interval scale 1-5

Source: Data Processed

influence of two or more independent variables on one dependent variable. Data analysis methods in this study include data quality test, classical assumption test, and multiple linear regression analysis.

Multiple Linear Regression Analysis

This analysis uses a predictive analysis model on the dependent variable of whistleblowing intentions. The regression model used in hypothesis testing is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Note:

Y : Whistleblowing Intention

α : Constant

β : Coefficient of regression direction

X₁ : Relativism Ethical Orientation

X₂ : Moral Intensity

X₃ : Organizational Commitment

X₄ : Professional Identity

X₅ : Anticipatory Socialization

X₆ : Locus of Control

e :Standard Error

Hypothesis Test

Hypothesis testing is a proving procedure that the sample evidence used is declared

rejected or accepted. In this study, hypothesis testing uses three types of tests:the coefficient of determination test, t test and F test.

4. RESULTS AND DISCUSSION

The data used in this study is primary data obtained by distributing questionnaires to the Office of the Inspectorate General of the Ministry X. The distribution of the questionnaires is presented in table 2. The rate of return of the questionnaire is 81.6% and the questionnaire that has been filled out and deserves to be processed is 100%. The majority of respondents are male with the latest education of Associate Degrees (Diploma-3), age range 15-30 years, and working period of 1-5 years.

Descriptive Statistical Analysis

The results of data processing are presented in table 3, while the average value of respondents' perceptions is presented in table 4.

Data Validity Test

Based on the results of the validity test, there are 48 indicators used to measure the variables X and Y. All indicators are

Table 2. **Distribution of Questionnaires**

Questionnaire	Number	Percentage
Questionnaires distributed	250	100%
Questionnaires returned	204	81.6%
Questionnaires that are not eligible to be processed	0	0%
Questionnaires that are eligible to be processed	204	100%

Source: Data Processing 2020

Table 3. **Descriptive Statistical Analysis**

	N	Minimum	Maximum	Mean	Std. Deviation
Relativism Ethical Orientation	204	1.00	5.00	3.1225	0.71554
Moral Intensity	204	1.00	5.00	3.8333	0.75701
Organizational Commitment	204	2.00	5.00	3.4412	0.60496
Professional Identity	204	2.00	5.00	4.0735	0.65049
Anticipatory Socialization	204	3.00	5.00	4.3333	0.60918
Locus of Control	204	2.00	3.00	2.4902	0.50113
Whistleblowing	204	3.00	5.00	4.4020	0.56603
Valid N (listwise)	204				

Source: Data Processing, 2020

declared valid except for the locus of control variable. Meanwhile, based on the results of the reliability test, each variable is declared to meet the reliability criteria (Cronbach's Alpha value exceeds 0.6). The data is presented in table 5.

Table 4. Average Value of Perception

	Average value of perception	Respondent's Perception ¹
	3.1225	Neutral
	3.8333	Agree
	3.4412	Neutral
	4.0735	Agree
	4.3333	Agree
	2.4902	Disagree
Y	4.4020	Agree

¹Based on Likert scale

Source: Data Processing 2020

Multiple Linear Regression

Data processing is assisted by the Statistical Package for Social Sciences (SPSS) program. The complete results are presented in table 6.

Hypothesis Test

Coefficient of Determination Test

Based on the results of the coefficient of determination, the adjusted R-squared value is 0.568, which means that the variation of the independent variable (X) is able to explain the variation of the dependent variable (Y) by 56.8%, while the remaining 43.2% is explained by variables outside the research model.

Table 5. The Results of the Reliability Test of Research Variables

Variable	Cronbach's Alpha	Reliability Standard	Results
Relativism Ethical Orientation	0.658	0.60	Reliable
Moral Intensity	0.827	0.60	Reliable
Organizational Commitment	0.777	0.60	Reliable
Professional Identity	0.902	0.60	Reliable
Anticipatory Socialization	0.679	0.60	Reliable
Locus of Control	0.707	0.60	Reliable
Whistleblowing Intention	0.793	0.60	Reliable

Source: Data Processing 2020

F Test

Based on the results of the F test, the significance value is 0.000 which indicates that the relativism ethical orientation, moral intensity, organizational commitment, professional identity, anticipatory socialization, and locus of control simultaneously have a significant influence on whistleblowing intentions.

t Test

The t-test is carried out using the SPSS application and the results are presented in table 7.

Discussion

The Effect of Relativism Ethical Orientation on Whistleblowing Intentions

The results of this study prove that the relativism ethical orientation variable has a positive effect on Whistleblowing Intentions. Individuals who are oriented to the relativism ethics view an action by considering the views of others around them. The more relativistic a person is, the more dependent he is on the environment and situation at hand in interpreting ethical actions. It can be concluded that the inspectorate general, as a pioneer institution in the dissemination of whistleblowing as well as the manager of anonymous reporting channels, has instilled the value of integrity in the work environment so that every employee has an awareness of the importance of whistleblowing.

Table 6. Results of Multiple Linear Regression Analysis Test

Model B	Unstandardized Coefficients		Standardized Coefficients	T	Sig. Tolerance	Collinearity Statistics	
	Std. Error	Beta				VIF	
(Constant)	2.631	0.315		8.360	0.000		
Relativism							
Ethical Orientation	0.081	0.037	0.113	2.216	0.028	0.952	1.051
Moral Intensity	0.041	0.036	0.062	1.120	0.264	0.827	1.210
1 Organizational Commitment	-0.055	0.048	-0.065	-1.160	0.248	0.787	1.270
Professional Identity	0.264	0.056	0.318	4.713	0.000	0.547	1.828
Anticipatory Socialization	0.310	0.051	0.367	6.055	0.000	0.680	1.471
Locus of Control	-0.342	0.056	-0.330	-6.128	0.000	0.859	1.164

Dependent Variable: *Whistleblowing Intention*

With the equation as follows:

$$Y = 2.631 + 0.081X_1 + 0.041X_2 - 0.055X_3 + 0.264X_4 + 0.310X_5 - 0.342X_6 + e$$

Source: Data Processing, 2020

Table 7. Results of t Test

Hypothesis H _A	Regression Coefficient Value (a)	Probability Value (b)	Conclusion ¹ (c)
H ₁	0.081	0.014	is rejected ²
H ₂	0.041	0.132	is rejected
H ₃	-0.055	0.124	is rejected
H ₄	0.264	0.000	is accepted
H ₅	0.310	0.000	is accepted
H ₆	-0.342	0.000	is rejected

¹α value =5%

²H₁ has an effect on Y but the regression coefficient shows a positive effect

Source: Data Processing, 2020

The Effect of Moral Intensity on Whistleblowing Intention

The results of this study prove that the high or low intensity of a person's morale does not affect the whistleblowing intention. Whistleblowing intention is one of prosocial behavior. However, this behavior is motivated not only by altruistic motives, but also by ego-centric motives. This can also cause a person's moral intensity to not affect whistleblowing intentions when he sees fraudulent acts.

The Effect of Organizational Commitment on Whistleblowing Intentions

The results of this study prove that organizational commitment has no effect on whistleblowing intentions. The high or low organizational commitment of a person has no effect on whistleblowing intentions when he sees fraud. This is because the losses caused by fraud in government organizations are considered not to have a direct impact on incentives or material losses at the individual level.

The Effect of Professional Identity on Whistleblowing Intention

The results of this study prove that Professional Identity has a positive and significant effect on Whistleblowing Intentions. It can be interpreted that if a person has a high awareness of professional identity, a sense of obedience to the regulations and laws that apply within him will be formed in order to protect his profession, so that when thathe sees fraud, he will have a stronger intention to do whistleblowing.

The Effect of Anticipatory Socialization on Whistleblowing Intentions

The results of this study prove that Anticipatory Socialization has the greatest positive effect on Whistleblowing Intentions. People who get good anticipatory socialization will have a higher awareness and sensitivity to ethical issues that exist in the workplace. The results of this study can also be explained by one component of the theory of planned behavior, subjective norms. Subjective norm is a condition in which a person behaves (whistleblowing) and responds to a behavior (act of fraud) according to environmental acceptable limits. In this study, respondents who have undergone the process of internalizing integrity through formal education before entering the work environment will understand that fraud is something that will harm the organization where they work. People who get good anticipatory socialization will have a higher awareness and sensitivity to ethical issues that exist in the workplace (Elias, 2008). So it can be concluded that the better the anticipatory socialization a person has, the stronger the urge that person has to do whistleblowing when he witnesses an act of fraud. In other words, the quality of internalizing integrity in education plays a major role in the future where individuals will be faced with non-ideal situations such as fraud.

Based on this study, 31% of the respondents came from the same campus, educational institution X. This educational institution internalized the value of

integrity by applying strict discipline for 3 years, such as drop out penalties for those caught cheating in exams. In line with Law 20/2003, education is an effort to acquire knowledge and self-control. Educational Institution X has implemented character education for students by internalizing the value of integrity. In addition, this educational institution also instills the principle of integrity in the teaching and learning process and makes anti-corruption education a compulsory subject for each department.

The Effect of Locus of Control on Whistleblowing Intention

The results of this study prove that there is a negative and significant correlation between the variable Locus of Control and Whistleblowing Intentions. This means that the higher the level of locus of control a person has, the less the intention to do whistleblowing will be. Someone who has a high internal locus of control understands the fact that there are many whistleblowers who are treated unfairly and excluded from the environment. This is contrary to his belief that good actions will get good responses too. Therefore, a high locus of control has a negative effect on whistleblowing intentions.

5. CONCLUSION

Based on the results of data processing and the responses of respondents from the Inspectorate General of the Ministry X, it can be concluded that, relativism Ethics Orientation, Professional Identity, and Anticipatory Socialization have a positive effect on Whistleblowing Intentions. Meanwhile, Moral Intensity and Organizational Commitment have no effect on Whistleblowing Intentions. Locus of Control has a negative effect on Whistleblowing Intentions. Anticipatory Socialization has the greatest positive influence on Whistleblowing Intentions because of educational background. Educational Institution X internalizes the value of integrity by applying strict discipline. Limitations in this study include, this research is limited to six independent

variables on the State Civil Apparatus in the Inspectorate General of the Ministry X so that the results of the study cannot be generalized to the State Civil Apparatus in other government agencies. The distribution of the questionnaires was carried out during the peak season of the audit so that most of the State Civil Apparatus who filled out the questionnaires were staff, thus making the educational background and perceptions of respondents less diverse. Because these considerations are subjective, the significance value determined is 6%. The results of this study are expected to contribute to the development of knowledge, particularly regarding the factors that can influence whistleblowing intentions, and can be input for government institutions to create conducive environment for whistleblowing as an effort to disclose material and non-material fraud. Based on the results of the study, anticipatory socialization has a positive and most significant influence on whistleblowing intentions. This can be an input for organizations to carry out education and training or similar activities to internalize the value of integrity and increase the awareness of employees and prospective employees about the positive impact and important role of whistleblowing in preventing fraud. In addition, the internalization of integrity through training or education must be supported by the application of strict discipline. Professional identity has a significant effect on whistleblowing intentions. This can be an input so that organizations can support State Civil Apparatus in implementing a professional code of ethics and organizational values (professionalism, integrity, service, synergy, and perfection) in the work environment so that they can form good morality and a conducive work environment in preventing fraud. It is suggested that further research add independent variables and other moderating variables that motivate

organizational members to report violations and unethical acts, such as anonymous reporting channels, accountability pressure, employee compensation, and moral sensitivity, so that the results can be a better input for the entity being studied. In addition, future research is expected to increase the number of respondents and the diversity of respondents' educational backgrounds and separate data processing based on educational background to find out anticipatory socialization possessed by individuals from different educational institutions.

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