

Whistleblowing Intention of Internal Governmental Auditors in Padang

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Abstract

This research aims to determine the effect of gender and experience on whistleblowing intention. This research is a comparative research. The population was governmental auditors and accounting students which are acknowledgement as inexperienced auditors. The sample was chosen by using total sampling method for governmental auditors and purposive sampling method for accounting students. There were 40 respondents of governmental auditors and 295 respondents of accounting students. Data was analyzed by using independent sample t-test. The results show that: (1) Female auditors tend to have whistleblowing intention than male auditors, (2) Female students tend to have whistleblowing intention than male students, (3) Experienced auditors tend to have whistleblowing intention than inexperienced auditors.

Keywords: whistleblowing intention, gender, experience

Introduction

Lately the case of fraud in the public sector (government) is very rampant happened. KPK (*Komisi Pemberantasan Korupsi* or Indonesian Corruption Eradication Commission) as an institution that has the function to eradicate corruption, has been several times arrested by public officials. Whereas a good government should be free from fraud cases. There is one way to uncover the fraud that occurs, called whistleblowing. According to KNKG (*Komite Nasional Kebijakan Governance* or National Committee on Governance Policy), whistleblowing is the disclosure of unlawful, unethical/immoral acts or other acts that could harm an organization or stakeholders committed by an employee or an organization leader to the leadership of an organization or other institutions which are capable totake action on the offense.

Whistleblowing can be done by internal or external parties of the organization. Internal whistleblowing is performed by a person in an organization who wants to disclose unethical acts occurring in the work environment. External whistleblowing is performed by parties outside the organization. If internal whistleblowing does not receive support from their superiors, they use external means to report a fraud.

Whistleblowing is a complex process involving personal and organizational factors. De George (1986) in Hoffman and Robert (2008) defines three criterias of a fair whistleblowing. Firstly, organizations that can cause harm to their workers or to the broad public interest. Secondly, errors must be reported first to internal parties who have higher powers. Thirdly, if irregularities have been reported to internal authorities but have no results, and even irregularities continue, reporting of irregularities to external parties can be referred to as good citizenship actions.

Lewis (2005) says that whistleblowing can be recognized as a part of maintaining and quality improving strategy. From the perspective of the employer, the worker who first reports to his manager for the violations that occur can give the company an opportunity to correct the problem before it develops more complicated (Lewis, 2005). Mesmer-Magnus and Viswesvaran (2005) conducted a meta-analysis of 26 studies on whistleblowing and concluded that whistleblowers should have good performance, have high education, be supervisory, and have higher moral reasoning than an inactive fraud watchdog (Elias, 2008) However, disclosure of violations generally results in consequences that are not desired by the disclosure of such violations, such as job loss, threats of revenge, and isolation in work (Lennane et al, 1996 in Chiu, 2007).

While whistleblowing intention is a desire to do whistleblowing in the purpose of reporting a fraud. The whistleblowing intention is very related to Theory Planned of Behavior/TPB (Ajzen, 1991), which is a general model of human behavioral. According to the TPB, behavioral intention is affected by three elements: (1) attitude toward behavior (the level of positive or negative behavior evaluation), (2) subjective norm (social pressure perception to behave), and (3) perceived behavioral control (the competency perception to behave). The combination of these elements will form a behavioral intention. TPB is one of popular psychosocial models to predict behavior. Meanwhile, Reidenbach and Robin (1990,1998) as cited by Patel (2003) stated that ethical evaluation and ethical intention of accountant should be measured by using Multidimensional Ethics Measure (MEM) which consists of three dimensions: Moral Equity, Relativisme, dan Contractualism. This research will use the TPB as grand theory and the MEM as the measurement of WI. Here are the explanations of those three dimensions of MEM (Patel, 2003):

Moral Equity is the most complex measurement because it relates to controversial normative beliefs about what is just/unjust, fair/unfair and morally right/wrong in human behavior. The idea behind equity moral dimension is presented by common terms such as good, bad, pious, praiseworthy, true, must, disgraceful, etc. (Beauchamp, 1982). The dimensions of moral equity are largely derived from the ethical philosophy of theory justice. Most of the influential and fundamental concepts of the theory of justice are derived from Aristotle's writings which provide guidance on translating the notion of justice in social practice.

Relativism consists of two items: cultural acceptable/unacceptable and traditionally accepted/unacceptable. The essence of relativism is that all values are cultural function and as a result, there is no general ethical rule (Reidenbach and Robin, 1990). Cultural values are important in determining individual ethical beliefs. Since the relative ethical rules relates to a unique culture, the values and behavior of people in one culture may not affect the boundless behavior of people in other cultures.

Contractualism consists of the following two items: violating/not an unwritten contract and violating/not an unspoken promise. The unwritten contract and the unspoken promise come from Deontology's philosophy. Deontologists argue that the individual has an obligation to fulfill a legitimate claim or the needs of others as determined by applying logic to the rules of ethics (Armstrong, 1993). The most prominent ethical rule is based on Immanuel Kant's criteria, "I should never act except in such a way as I can also be that my saying should be general in practice" (Kant, 1964). John Rawls, a contemporary US philosopher, adapted Kant's deontology to develop an approach called contractualism. The idea behind this philosophy is that social contracts are similar as some imperatives.

Researches on whistleblowing intention are quite often conducted with various independent variables. Teoritically, whistleblowing intention is influenced by individual and situational factors. Individual factors are factors within the individual that influence his decision to do whistleblowing. Whereas situational factors are factors exist around individuals that supports someone to conduct whistleblowing. Both of these factors lead to many independent variables including professional commitment, anticipatory socialization, personal costs, attitudes, organizational commitment, level of seriousness of the problem, professionalism, materiality errors, ethical orientation, ethical sensitivity, gender, academic performance, level of education (O'Leary and Cotter, 2000; Crismastuti, 2008; Akbar, 2009; Rahadian, 2010; Ghani, 2010; Risti, 2012; Olawale, 2012; Winardi, 2013; Jalil, 2014; Bagustianto, 2014; Devi, 2014; Samudera, 2014; Rustiarini, 2015; Dimas, 2015; Sudibyo and Mirna, 2016). Most of the previous researches measure variables by using normative questionnaires. To accommodate this limitation, this study uses gender and experience as independent variables which can be measured by objective measurements.

Gender is presumed to influence whistleblowing intention with the premise that men and women have different behaviors in acting because of the nature that is possessed and the nature that has been given biologically (Nugrahaningsih, 2005). In dealing with a problem, men have a rational nature and

like challenges, while women will be more emotional and tend to avoid problems. Women tend to be more assertive in making decisions related to ethical judgments.

Besides gender, whistleblowing intention is also influenced by experience. Experience is a learning process and an increase in potential development. One's experience can be interpreted as a process that can bring a person to a higher pattern of behavior. In experience perspective, previous studies showed that the older and more experienced employees have a higher tendency to conduct whistleblowing, because the more experienced someone, the more committed they are to the organization where they work. (Brabeck, 1984; Miceli and Near, 1984; Sims and Keenan, 1998 in Sagara, 2013).

The phenomenon of whistleblowing ever happened in Indonesia. The arresting of Mulyana W. Kusumah, member of Indonesian General Election Commission, in 2005 was started by a whistleblower (ACCH, 2005). Komjen Susno Duadji, a police officer, was also a whistleblower and the blowed up case has caused Gayus, a tax officer, to be prisoned (Kompas, 2010).

questionnaires (3) The respondents are internal government auditors and accounting students who represent the inexperienced auditors (Church and Zhang, 2011). Based on above explanations, the research's questions is do gender and experience affect on whistleblowing?

Hypothesis Development

Gender and Whistleblowing Intention

Gender is a visible difference between men and women in values and behavior perspective. Men and women have different point of views in response to something (Diwi, 2015). Marzuki (2002) in Nugraha and Indira (2015) explained that in general gender was used to identify differences in men and women in terms of biological anatomy, while Gender was more directed towards social, cultural, and other non-biological aspects. In the Women's Studies Encyclopedia, it is explained that gender is a cultural concept that seeks to make a difference in the roles, behaviors, mentalists and emotional characteristics of men and women that develop in society (Fitrianingsih, 2011). Gender arises due to socio-cultural influences and habits that develop within the local community.

The concept of gender also causes the formation of culturally defined stereotypes or general things about specific gender characteristics, in the form of paired characteristics that can illustrate gender differences. It seems contradictory, but its characteristics are interrelated. For example, men are rational creatures, so women have opposing characteristics that are irrational or emotional. In fact, the characteristics or traits can be exchanged, meaning that there are men who are emotional, talkative, gentle, and there are women who are rational, arrogant, objective and strong. Changes in Gender characteristics between men and women can occur from time to time, from place to place, from class to different classes of society. Differences in the concept of social gender have given birth to the different roles of women and men in society. In general, the existence of Gender has given rise to differences in roles, responsibilities, functions, and even spaces and places where people move (Dewi, 2006 in Diwi, 2015).

There are two approaches commonly used to provide opinions regarding the influence of gender on ethical behavior and individual perceptions of unethical behavior (Coate and Frey, 2000), namely:

a. Structural Approach

The Structural Approach states that differences between men and women are caused by initial socialization of work and other role needs. Initial socialization is influenced by rewards and incentives given to individuals in a profession. The nature and work being undertaken shapes behavior through a reward and incentive system, so men and women will respond and develop ethical and moral values equally in the same work environment. In this approach, both men and women in the profession will have the same ethical behavior.

Gender Socialization Approach

The Gender Socialization Approach states that men and women bring different sets of values into a work environment and into a learning environment. These differences in values and traits based on gender will affect men and women in making decisions and practices. Men will compete to achieve success and are more likely to violate existing rules because they view achievement as a

competition. Men attach importance to ultimate success or relative performance, women are more concerned with self-performance. Women will focus more on carrying out tasks well and harmonious working relationships, so that women will be more obedient to existing regulations and they will be more critical of those who violate the rules.

Ameen et al. (1996) concluded that female accounting students were more sensitive to ethical issues and more intolerant of unethical behavior. Research conducted by Riza et al. (2010) also produced the same results as Ameen's research where the results of the study showed that accounting students had a better interpretation than accounting students on ethics.

Based on the description above, the hypotheses that can be taken in this study are:

H1a: Female auditors tend to have whistleblowing intention than male auditors.

H1b: Female students tend to have whistleblowing intention than male students.

Experience and Whistleblowing Intention

Kidwell et al. (in Reiss and Mitra, 1998) found a relationship between work duration and ethical beliefs. Ruegger and King (in Reiss and Mitra, 1998) found through class discussion, that students who had worked for some time behaved more ethically than students with limited work experience. On the other hand, Callan (in Reiss and Mitra, 1998) found that the relationship between length of work and ethical behavior was not significant. Widiastuti (2003) who divides the hierarchical level of auditors (public accountants) into two, including the senior category if they have worked more than two years and junior under two years. The results show that there are significant differences in perceptions of the Indonesian accountant's code of ethics among senior auditors and junior auditors.

While Prasetyo (2004) examined the presence or absence of differences in ethical perceptions between senior auditors and junior auditors against earnings management stated that, junior auditors were more cautious of financial reports that contained earnings management. Senior auditors, they are more tolerant of earnings management practices. Based on the results of Prasetyo's research (2004), researchers tried to relate it to this research, so it can be concluded that ethical behavior between senior auditors and junior auditors will be influenced by the duration of work experience during which as an auditor faced with actions related to ethical behavior.

For senior auditors who have more work experience, they are often faced with unethical actions, so the possibility of unethical actions will increase while for junior auditors the influence of the education world that holds the principles of truth in accordance with the facts in revealing a fact is still inherent, so the likelihood of them doing ethical behavior is higher. Based on the description, it can be concluded that, the duration of work experience can lead to differences in ethical behavior. Based on the description above, the following hypothesis can be drawn:

H2: Inexperienced auditors tend to have whistleblowing intention than experienced auditors.

Methods

This research is a comparative research. The population is governmental auditors in Padang who are work in Inspectorate of Padang and Inspectorate of West Sumatera. We use total sampling method to select sample of research because the governmental auditors are not more than 100 auditors. We also use accounting students as a representation of inexperienced auditors, as we refer to Church and Zhang (2011). The purposive sampling method is used to select sample of accounting students, that is accounting students who have taken auditing subject. For collecting data, we use questionnaires.

The professional judgment will be measured by using a case referred from Patel (2003) using a likert scale 1-7. There are two cases used in this measurement, consist of material and immaterial ammount of money. Respondents were asked to evaluate the auditor's actions through seven scales from next to question:

Three respondents' questions were asked to evaluate actions and terms:

1. Do they see it as an ethical and unethical point of view (Q1)
2. Will they make the same decisions as auditors in the scenario (Q10)

3. Will their peers make the same decisions (Q11)

The other eight questions consist of items in Reidenbach and Robin (1988, 1990) in Patel (2003) MEM sizes. MEM consists of four dimensions:

1. Arranged in the order of their theoretical interests which are fair /unjust, morally/morally untrue and acceptable/unacceptable to my family (Q2 and Q5).
2. The dimension of relativism consists of two items where culture is accepted / culturally unacceptable (Q6 and Q7).
3. The dimension of contractualism consists of two items which do not violate the written contract/ breach of written contract and do not violate the contract mentioned / breach the contract mentioned (Q8 and Q9).

The analysis technique used in this study used the average difference test with independent test of t-test sample. The test criteria are:

1. If $t_{stat} < t_{table}$ H1 is rejected
2. If $t_{stat} \geq t_{table}$ H1 accepted.

Results

We got 40 respondents of internal governmental auditors, which consists of 20 auditors of Inspectorate of Padang and 20 auditors of Inspectorate of West Sumatera. For accounting students, we get 295 respondents, which consists of 82 accounting students of state universities and 223 accounting students of private universities in Padang. Here are the results of data analysis with independent t-test. Each result of hypothesis tests will be explained by comparing the two cases/scenarios as mentioned in the part of method.

H1a: Female auditors tend to have whistleblowing intention than male auditors

The following tables show the results of data processing for H1a:

Table 1 Independent Sample Test H1a

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Skenario -1	Equal variances assumed	2.715	.108	-2.890	38	.006	-5.35897	1.85448	-9.11318	-1.60477
	Equal variances not assumed			-2.532	17.578	.021	-5.35897	2.11643	-9.81311	-.90484

The tables show the result of first scenario (material amount) with sig $0.006 < 0.05$, it means there is a significant difference between female auditors and male auditors. When viewed from the mean value, female auditors (72.6667) have higher whistleblowing intention than male auditors (67.3077).

The tables show the result of second scenario (immaterial amount) with sig $0.001 < 0.05$, it means there is a significant difference between female auditors and male auditors. When viewed from the mean value, female auditors (73.1111) have higher whistleblowing intention than male auditors (66.9231).

Table 2 Independent Sample Test

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Skenerio - 2	Equal variances assumed	4.197	.047	-3.640	38	.001	-6.18803	1.69993	-9.62936	-2.74671
	Equal variances not assumed			-3.102	16.646	.007	-6.18803	1.99494	-10.40383	-1.97224

The results imply that H1a is accepted. This finding is in line with Coate dan Frey (2000) and Alleyne et al (2013), but in contrast with Andriani (2014). The socialization approach (Coate dan Frey, 2000) states that women will be more obedient to regulations and they will be more critical of those who violate these rules, while men will compete for success and are more likely to violate existing rules because they view achievement as a competition. This approach suits to this finding that female auditors have higher whistleblowing intention than male auditors

H1b: Female students tend to have whistleblowing intention than male students

The following tables show the results of data processing for H1b:

Table 3 Group Statistics H1b

Group Statistics					
GENDER	Gender	N	Mean	Std. Deviation	StdError Mean
	Womencase 1	18	53.	11.923	.879
		4	16		
	Man case 1	11	50.	11.854	1.125
		1	48		

Table 4 Independent Samples Test H1b

Independent Samples Test									
		Levene's Test for Equality of Variances		t-test for Equality of Means					
		F	Sig.	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
GENDER	Equal variances assumed	.663	.874	293	.062	2.680	1.430	-.134	5.494
	Equal variances not assumed		.877	233.053	.062	2.680	1.428	-.133	5.493

The tables show the result of first scenario (immaterial amount) with sig 0.062 > 0.05, it means there is no significant difference between female students and male students. When viewed from the mean value, female students (53.16) have higher whistleblowing intention than male students (50.48).

The tables below show the result of first scenario (material amount) with sig 0.041 < 0.05, it means there is a significant difference between female students and male students. When viewed from the mean value, female students (52.38) have higher whistleblowing intention than male students (49.17).

The results imply that H1b is accepted although there is a different finding in the first scenario; rejected in α 0.05 but accepted in α 0.10. There is no difference of whistleblowing intention between female and male students if the case relates to immaterial amount of money, while if the case relates to material amount of money, female students tend to have higher whistleblowing intention rather than male students. This finding is in line with Ameen et al (1996), Diwi (2005), and Riza et al (2010), but in contrast with Akbar (2009). Ameen et al. (1996) found that female students are more sensitive to ethical issues and not tolerant to unethical behavior. Riza et al. (2010) also found that female students have better interpretations rather than male students.

Table 5 Independent Sample Test

Independent Samples Test										
		Levene's Test			t-test for Equality of Means					
		F	Sig.	T	df	Sig. (2-tailed)	Mean Dif	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
GENDER	Equal variances assumed	3.455	.064	2.057	293	.041	3.204	1.558	.138	6.270
	Equal variances not assumed			2.122	254.99	.035	3.204	1.510	.231	6.177

H2: Inexperienced auditors tend to have whistleblowing intention than experienced auditors

The following tables show the results of data processing for H2:

Table 6 Statistics Group H2

Group Statistics					
	VAR00003	N	Mean	Std. deviation	Std. Error Mean
Students and auditors	Students	295	52.15	11.948	0.696
	Auditors	40	70.93	5.989	0.947

Table 7 Independent Sample Test

Scenario 1		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2- tailed)	Mean differences	Std. Error differences	95% Confidence Interval of diff	
									Lower	Upper
Students and auditors	Equal variances assumed	16.179	.000	-9.765	333	.000	-18.776	1.923	-22.558	-14.993
	Equal variances not assumed			-15.98	89.015	.000	-18.776	1.175	-21.110	-16.441

The table shows the result of first scenario (immaterial amount) with sig 0.000 < 0.05, it means there is a significant difference between students and auditors. When viewed from the mean value, auditors (70.93) have higher whistleblowing intention than students (52.15).

Table 8 Group Statistics

Group Statistics					
	VAR00003	N	Mean	Std. Deviation	Std. Error Mean
Students and auditors	Students	295	51.17	13.034	.759
	Auditors	40	71.10	5.773	.913

Table 9 Independent Samples Test

		Independent Samples Test							
Scenario 2		Levene's Test for Equality of Variances			t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference Lower Upper
Students and auditors	Equal variances assumed	20.982	.000	9.535	33	.000	-19.931	2.090	-24.042 15.819
	Equal variances not assumed			16.791	40.902	.000	-19.931	1.187	-22.284 17.577

The table shows the result of second scenario (material amount) with sig 0.000 < 0.05, it means there is a significant difference between students and auditors. When viewed from the mean value, auditors (71.10) have higher whistleblowing intention than students (51.17).

The results imply that H2 is rejected. This finding is in line with Miceli and Near (1988), Andriani (2014), Fitri (2014) dan Devi (2014). They found that more higher position auditors have, more professional they are, and more higher whistleblowing intention they have. Professional identity attached to the auditor indirectly fosters a commitment to himself to always be responsible for his duties. Kreshastuti (2014) said that auditors will be encouraged to always carry out their duties by prioritizing ethics. This is in line with the TPB developed by Azjen (1991) that an individual will do something in accordance with the beliefs he considers positive.

Conclusion

Based on the analysis in the previous section, it concluded that:

1. Female auditors tend to have whistleblowing intention than male auditors.
2. Female students tend to have whistleblowing intention than male students.
3. Experienced auditors tend to have whistleblowing intention than inexperienced auditors.

This research explored the influence of gender and experience on whistleblowing intention. The further research could explore other independent variables such as culture or religiosity. And This research conducted in Inspectorate of Padang and West Sumatera as internal governmental auditors. The further could be conducted in *Badan Pemeriksa Keuangan* (Financial Auditor Board) as external governmental auditors.

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