

# The Effect of Rewards, Personal Costs, and The Whistleblowing System toward Individual Intentions to Report Unethical Behaviors of Superiors

Ilham Maulana Saud  
Accounting Study Program  
Universitas Muhammadiyah Yogyakarta  
Yogyakarta, Indonesia  
[ilhammaulanasaud@gmail.com](mailto:ilhammaulanasaud@gmail.com)

Anang Fauzi  
Accounting Study Program  
Universitas Muhammadiyah Yogyakarta  
Yogyakarta, Indonesia  
[fauzianang501@gmail.com](mailto:fauzianang501@gmail.com)

**Abstract** — This study aims to analyze the influence of reward, personal cost, and the Whistleblowing System on individual intentions to report unethical behaviors of superiors. The subjects in this study were undergraduate students of the department of accounting at Universitas Muhammadiyah Yogyakarta. Samples of 133 respondents were selected using purposive sampling. Analysis tool used in this study was the Analysis of Variance (ANOVA).

Based on the analysis, the reward does not significantly influence individual intentions to report unethical behavior of superiors, while personal cost has significantly a negative effect on individual intentions to report unethical behavior of superiors, and whistleblowing system significantly influences individual intentions to report unethical behavior of superiors.

**Keywords** — reward, personal cost, whistleblowing system and individual intentions to report unethical behavior of superiors

## I. INTRODUCTION

Whistleblowing is an important issue. It is reporting fraud or reporting unethical behaviors by a person to the company or outside parties. According to Brandon (2013), whistleblowing is an act of reporting fraud, in the form of cheating committed by an employee or a company, done by a person or more to outside parties. People doing whistleblowing are known as whistleblowers. Most whistleblowers are employees who come from within the organization itself, yet they may also come from outside parties (Tuanakotta, 2006). The most important part of whistleblowing is the courage employees to report fraud (Saud, 2016).

The case related to this study is the alleged bribery in the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. As reported in Detik News (2017), the Deputy of the Secretary-General of the Indonesian Forum for Budget Transparency<sup>1</sup>, Agung Widadi, said the need for a re-audit was related to the Unqualified Opinion (UO) received by the Ministry of Villages. The reason for the re-audit was due to the case of commitment fees given to auditors of the Audit Board of the Republic of Indonesia. Agung Widadi also said at least three other reasons

why it was necessary to re-audit: (1) in the last two years before obtaining the Unqualified Opinion (UO), the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration previously received a Qualified Opinion (QO); (2) there were strong indications that the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration did not manage the budget and bureaucracy well, especially related to official travel expenditure; (3) the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration recently became an example of a village government with village funds reaching IDR 40 trillion in 2016.

The case above has made auditors and other related parties to conclude that such a case could worsen the image of auditors of the Audit Board of the Republic of Indonesia and public accountant. The public may think that an auditor's opinion can no longer be used as a reference in assessing the performance of an entity. Worst is that the public may think that an auditor's opinion can be traded. This can actually be prevented if the party knowing about the possibility for a violation reports the violation before it actually occurs. The researchers believed that one member of the auditing team or someone not in the team that might have known about the fraud in the case, but was reluctant to report it. A survey conducted by the Institute of Business Ethics written by Webley *et al.* (2007) concludes that one out of four employees must know about violations, but more than half of them prefer to keep silent or being reluctant to report the violation.

From the explanation, we can understand the importance of disclosure or reporting of fraud in a company or entity. A report of violation by a whistleblower may prevent it from spreading even more widely, which will adversely affect the company and other stakeholders. There are some factors affecting an auditor to decide to report (or not) superiors conducting an unethical behavior (violation).

This study replicates the research conducted by Akbar *et al.* (2016) examining the effect of reporting channels of violations and personal costs on one's intention to report

<sup>1</sup> Forum Indonesia untuk Transparansi Anggaran (FITRA)

fraud. Then, this study added a reward variable to examine the possibility of reporting fraud or unethical behavior. The addition of the reward variable by the researcher is because the researchers believe that reward can motivate members of the organization, especially junior auditors, to report the unethical behavior of superiors. In addition, the novelty of this study is the addition of an independent variable, namely the violation reporting system.

## **II. LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESES**

### **A. Prosocial Organizational Behavioral**

Prosocial Organizational Behavioral (POB) is one theory that supports the concept of whistleblowing. POB is an action or behavior carried out by one member in an organization for the welfare of individuals, groups, and organizations where the members work (Brief and Montowidlo, 1986). Actions taken by one member are not only in his/her personal interest but in the interest of all sections related to the organization. Furthermore, Brief and Montowidlo (1986) state that whistleblowing is one of the 13 forms of POB.

Whistleblowing is seen as prosocial behavior, in which these actions are carried out for both personal interests and public interests (Dozier and Miceli, 1985). Whistleblowers not only see benefits for many people but also for themselves personally (Pratama, 2014).

### **B. With and without Personal Cost under the Condition Where There is a Reward and a Good Violation Reporting System**

A personal cost is a form of responses that will be received by a whistleblower. Responses received can come from colleagues, superiors or management (Bagustianto dan Nurkholis, 2015). According to Curtis (2006), these responses can be intangible in the form of a non-independent assessment, difficulties in salary increases, transfer to an inappropriate or unwanted work section, or dismissal.

Someone, an organization, or others give a reward to people who are considered as doing something beneficial. The reward can motivate someone to report unethical behavior committed by someone or other members in an organization. The reward can be in the form of cash or promotion in the organization. The reward will have more influence on whistleblowing.

A violation reporting system is a procedure or steps for whistleblowers to report a violation. A good violation reporting system will encourage potential whistleblowers to conduct whistleblowing. According to KNKG (2008), a good violation reporting system has the following criteria. First, there is a reporting channel facility. Second, there is the protection of identity or confidentiality. Third, there is protection from possible revenge from reported parties. Fourth, there is information on the implementation of follow-up.

In conditions where there is no personal cost, but there is reward and a good violation reporting system, one's intention to do whistleblowing will be higher than in

conditions where there is a personal cost, reward, and a good violation reporting system. This happens because of a higher sense of security in conditions where there is no personal cost compared to conditions where there is a personal cost. One will not consider any threats that will be received when doing whistleblowing. Based on the description above, the first hypothesis in this study is as follows:

H<sub>1</sub>: The intention of individuals to report unethical behavior of superiors will be higher if there is a good violation reporting system, reward, and without any personal costs compared to the condition when there is a good violation reporting system, reward, but there is personal cost.

### **C. With and without Personal Cost under the Condition Where There is No Reward but There is a Good Violation Reporting System**

A personal cost is a form of responses that will be received by the whistleblower. Responses received can come from colleagues, superiors, or management (Bagustianto dan Nurkholis, 2015). According to Curtis (2006), these responses can be intangible in the form of a non-independent assessment, difficulties in salary increases, transfer to an inappropriate or unwanted work section, or dismissal.

A violation reporting system is a procedure or steps for whistleblowers to report a violation. A good violation reporting system will encourage potential whistleblowers to conduct whistleblowing. According to KNKG (2008), a good violation reporting system has the following criteria. First, there is a reporting channel facility. Second, there is the protection of identity or confidentiality. Third, there is protection from possible revenge from reported parties. Fourth, there is information on the implementation of follow-up.

In conditions where there is no personal cost and no reward, but a good violation reporting system exists, one's intention to do whistleblowing will be higher than in conditions where there is no personal cost, no reward, but a good violation reporting system. This happens because of a higher sense of security because there are no threats and it is supported by a good violation reporting system. This gives a sense of security to prospective whistleblowers. Based on the description above, the second hypothesis in this study is as follows:

H<sub>2</sub>: The intention of individuals to report unethical behavior of superiors will be higher if there is a good violation reporting system, no reward, and without any personal costs compared to the condition when there is a good violation reporting system, no reward, but there is personal cost.

### **D. With and without Personal Cost under the Condition Where There is a Reward and There is a Bad Violation Reporting System**

A personal cost is a form of responses that will be received by the whistleblower. Responses received can come from colleagues, superiors, or management (Bagustianto dan Nurkholis, 2015). According to Curtis (2006), these

responses can be intangible in the form of a non-independent assessment, difficulties in salary increases, transfer to an inappropriate or unwanted work section, or dismissal.

Someone, an organization, or others give reward to people who are considered as doing something beneficial. The reward can motivate someone to report unethical behavior committed by someone or other members in an organization. The reward can be in the form of cash or promotion in the organization. The reward will have more influence on whistleblowing.

A violation reporting system is a procedure or steps for whistleblowers to report a violation. A bad violation reporting system will discourage potential whistleblowers to conduct whistleblowing. According to KNKG (2008), a good violation reporting system has the following criteria. First, there is a reporting channel facility. Second, there is the protection of identity or confidentiality. Third, there is protection from possible revenge from reported parties. Fourth, there is information on the implementation of follow-up. Thus, a bad violation reporting system means that it does not provide reporting channels, there is no protection of the confidentiality and no protection against responses of people reported.

In conditions where there is no personal cost, yet reward exists, but with a bad violation reporting system, one's intention to do whistleblowing will be higher than in conditions where there are personal cost and reward, but with a bad violation reporting system. Although there is no guarantee for the security of people making reports, the absence of personal costs and the presence of rewards will encourage someone's intention to do whistleblowing. Thus, one's intention will be higher in those conditions than in conditions where there are a personal cost and reward but the reporting system is bad. Based on the description above, the third hypothesis in this study is as follows:

H<sub>3</sub>: The intention of individuals to report unethical behavior of superiors will be higher if reward exists but there is a bad violation reporting system and without any personal costs compared to the condition when reward exists but there are a bad violation reporting system and personal cost.

#### **E. With and without Personal Cost under the Condition Where There is No Reward and There is a Bad Violation Reporting System**

A personal cost is a form of responses that will be received by the whistleblower. Responses received can come from colleagues, superiors, or management (Bagustianto dan Nurkholis, 2015). According to Curtis (2006), these responses can be intangible in the form of a non-independent assessment, difficulties in salary increases, transfer to an inappropriate or unwanted work section, or dismissal.

A violation reporting system is a procedure or steps for whistleblowers to report a violation. A bad violation reporting system will discourage potential whistleblowers to conduct whistleblowing. According to KNKG (2008), a good violation reporting system has the following criteria. First, there is a reporting channel facility. Second, there is the

protection of identity or confidentiality. Third, there is protection from possible revenge from reported parties. Fourth, there is information on the implementation of follow-up. Thus, a bad violation reporting system means that it does not provide reporting channels and there is no protection of the confidentiality and no protection against responses of people reported.

In conditions where there is no personal cost, no reward, but with a bad violation reporting system, one's intention to do whistleblowing will be higher than in conditions where there is personal cost, no reward, but with a bad violation reporting system. Although there is no guarantee for the security of people making reports, the absence of personal cost will encourage someone's intention to do whistleblowing. Thus, one's intention will be higher in those conditions than in conditions where there is a personal cost, no reward, and the reporting system is bad. Based on the description above, the fourth hypothesis in this study is as follows:

H<sub>4</sub>: The intention of individuals to report unethical behavior of superiors will be higher if there is a bad violation reporting system and without reward or any personal costs compared to the condition when there is a bad violation reporting system reward, no reward, and no personal cost.

### **III. RESEARCH METHOD**

This study was quasi-experimental. The design in this study was a factorial design. The factorial design allows researchers to test the effect of two manipulations or more at the same time on the dependent variable (Sekaran and Bougie, 2017). The advantage of the factorial design is that there may be fewer research subjects. This study used a factorial design of 2 x 2 x 2 between subjects in the sense that this experiment used two levels of reward conditions (with rewards and without rewards), two levels of personal cost (with personal costs and without personal costs), and two levels of reporting systems for violations (good and bad reporting system).

#### **A. Data Collection**

Data was collected through an experiment. Before the experiment, a pilot test was carried out first to ensure that participants could understand the case given. The pilot test involved students of the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, Accounting Study Program Batch 2015. The experiments in this study were designed in four (4) stages of research as follows:

##### **Participant Demographic Data Filling**

In this first stage, participants were asked to fill in their personal data, including name, gender, age, majors, and semester. They were provided with forms of auditing, management, and internal auditing, and professional ethics to check which they had taken. All participants had to fill out completely the demographic data form provided.

**Experiment**

In this second stage, experiments were carried out in the classroom. Experimental cases were divided into eight (8) types of cases consisting of cases A, B, C, D, E, F, G, and H where each case provided a different manipulation. Each participant only got one experimental case. In this experiment, the participants were manipulated into a junior auditor in a Public Accounting Firm where they witnessed the senior auditor conducting unethical behavior, a form of violation. Each case had personal cost information (with or without), reward (with or without), and information regarding the violation reporting system (good or bad).

**Decision Making**

In this third stage, participants were asked to determine preferences for possible choices to report unethical behavior of superiors. Preferences ranged from numbers 1 to 10, where number 1 indicated low intention to report, while number 10 indicated high intention to report.

**Manipulation Check**

This was the last stage in experimental research. This stage was carried out after the participants finished working on the case. At this stage, the participants were asked to fill in or answer the manipulation check provided. The answers given by the participants were true or false based on the questions given. According to Nahartyo (2011), a manipulation check was carried out to ascertain the extent to which the participants understood and appreciated the manipulation given that finally the effectiveness of the manipulation could be revealed.

**IV. FINDINGS AND DISCUSSION**

**A. Manipulation Check**

The results of manipulation checking of 133 participants showed that as many as 120 participants (90%) passed the manipulation check while the rest 13 participants (10%) did not.

**B. Hypothesis Testing**

The first hypothesis compared group A and C. It states that the intention of individuals to report unethical

behavior of superiors will be higher if there is a good violation reporting system, reward, and without any personal costs compared to the condition when there is a good violation reporting system, reward, but there is personal cost. Table 1 confirms that group A and group C do not show any significant differences, in which the p-value is 0.993 (greater than 0.05). Table 2 shows that the mean between group A and group C is 8.33 and 8.75, where the difference is not significant. Thus, the first hypothesis is rejected.

The second hypothesis compares group B and D. It states that the intention of individuals to report unethical behavior of superiors will be higher if there is a good violation reporting system, no reward, and without any personal costs compared to the condition when there is a good violation reporting system, no reward, but there is personal cost. Table 1 confirms that group B and group D do not show any significant differences, in which the p-value is 0.446 (greater than 0.05). Table 2 shows that the mean between group B and group D is 8.00 and 9.14, where the difference is not significant. Thus, the second hypothesis is rejected.

The third hypothesis compares group E and G. It states that the intention of individuals to report unethical behavior of superiors will be higher if reward exists but there is a bad violation reporting system and without any personal costs compared to the condition when reward exists but there are a bad violation reporting system and personal cost. Table 1 confirms that group E and group G do not show any significant differences, in which the p-value is 0.994 (greater than 0.05). Table 2 shows that the mean between group E and group G is 7.44 and 7.86, where the difference is not significant. Thus, the third hypothesis is rejected.

The fourth hypothesis compares group F and H. It states that the intention of individuals to report unethical behavior of superiors will be higher if there is a bad violation reporting system and without reward or any personal costs compared to the condition when there is a bad violation reporting system reward, no reward, and no personal cost. Table 1 confirms that group F and group H have a significant difference, in which the p-value is 0.012 (smaller than 0.05). Table 2 shows that the mean between group F and group H is 5.93 and 7.81, where the difference is significant. Thus, the fourth hypothesis is accepted.

**Table 1. ANOVA Results (Comparison)**

Dependent Variable: Intention to Do Whistleblowing

Source	Mean Diff (I-J)	SE	Sig
Group A - Group C	-0.420	0.527	0.993
Group B - Group D	-1.140	0.555	0.446
Group E - Group G	-0.420	0.537	0.994
Group F - Group H	-1.880	0.527	0.012

(Source: Primary Data Analyzed, 2018)

**Table 2. Mean (Standard Deviation) and Number of Participants in Each Group**

	Good Reporting System		Bad Reporting System		Mean Personal Cost
	With Reward	Without Reward	With Reward	Without Reward	
With Personal cost	Case A 8.33 15	Case B 8.00 14	Case E 7.44 16	Case F 5.93 15	7.43
Without Personal Cost	Case C 8.75 16	Case D 9.14 14	Case G 7.86 14	Case H 7.81 16	8.39
Mean With Reward		8.1	Mean Without Reward		7.72
Mean Good Reporting System		8.56	Mean Bad Reporting System		7.26

(Source: Primary Data Analyzed, 2018)

**C. Discussion**

**With and Without Personal Cost under the Condition Where There is a Reward and a Good Violation Reporting System**

Hypothesis 1 (H<sub>1</sub>) in this study compares group A and group C to know which group has a higher average. The treatment in group A is with a personal cost, with reward, and a good violation reporting system, while the treatment in group C is without personal cost, with reward, and a good violation reporting system.

The probability between groups A and C is 0.993 greater than the significance level of 0.05. The average of each group is 8.33 for group A and 8.75 for group C. The results show that there are no significant differences between the two groups, which means that both group A and group C have the same effectiveness in encouraging whistleblowing. In addition, group C shows higher average results than group A (8.75 > 8.33) but the difference is significant. Based on these results, it can be concluded that H<sub>1</sub> is rejected. This means that there is no significant difference in the condition with reward, without personal cost, and a good violation reporting system compared to the condition with reward, with personal cost, and a good violation reporting system.

**With and Without Personal Cost under the Condition Where There is a Reward and a Good Violation Reporting System**

Hypothesis 2 (H<sub>2</sub>) in this study compares group B and group D to know which group has a higher average. The treatment in group B is with a personal cost, without reward, and a good violation reporting system, while the treatment in group D is without personal cost, without reward, and a good violation reporting system.

The probability between groups B and D is 0.446 greater than the significance level of 0.05. The average of each group is 8.00 for group B and 9.14 for group D. The results show that there are no significant differences between the two groups, which means that both group B and group D have the same effectiveness in encouraging whistleblowing. In addition, group D shows higher average results than group B (9.14 > 8.00) but the difference is not significant. Based on these results, it can be concluded that H<sub>2</sub> is rejected. This means that there is no significant difference in the condition without reward, without personal cost, and a good violation reporting system compared to the condition without reward, with personal cost, and a good violation reporting system.

### **With and Without Personal Cost under the Condition Where There is No Reward but There is a Good Violation Reporting System**

Hypothesis 3 (H3) in this study compares group E and group G to know which group has a higher average. The treatment in group E is with a personal cost, with reward, and a bad violation reporting system, while the treatment in group G is without personal cost, with reward, and a bad violation reporting system.

The probability between groups E and G is 0.994 greater than the significance level of 0.05. The average of each group is 7.44 for group E and 7.66 for group G. The results show that there are no significant differences between the two groups, which means that both group E and group G have the same effectiveness in encouraging whistleblowing. In addition, group E shows higher average results than group A ( $7.86 > 7.44$ ) but the difference is not significant. Based on these results, it can be concluded that  $H_3$  is rejected. This means that there is no significant difference in the condition with reward, without personal cost, and a bad violation reporting system compared to the condition with reward, with personal cost, and a bad violation reporting system.

### **With and Without Personal Cost under the Condition Where There is No Reward and There is a Bad Violation Reporting System**

Hypothesis 4 (H4) in this study compares group F and group H to know which group has a higher average. The treatment in group F is with a personal cost, without reward, and a bad violation reporting system, while the treatment in group H is without personal cost, without reward, and a bad violation reporting system.

The probability between groups F and H is 0.012 smallest than the significance level of 0.05. The average of each group is 5.93 for group F and 7.81 for group H. The results show that there are significant differences between the two groups, which means that group F and group H have different effectiveness in encouraging whistleblowing, in which group H is more effective in doing so. In addition, group H shows higher average results than group F ( $7.81 > 5.93$ ). Based on these results, it can be concluded that  $H_4$  is accepted. This means that there is a significant difference in the condition without reward, without personal cost, and a bad violation reporting system compared to the condition without reward, with personal cost, and a bad violation reporting system.

## **V. CONCLUSIONS**

This study aims to examine the effect of reward, personal cost, and reporting systems of violations on the intention of individuals to report unethical behavior of superiors. The conclusions are as follows. First, in the condition where reward and a good violation reporting system exists, with or without personal cost has the same effectiveness in encouraging individuals to report fraud. The condition without personal cost, with reward, and a good violation reporting system has a higher score in encouraging whistleblowing than in the condition with a personal cost, with reward, and a good violation reporting

system. Second, in the condition where reward does not exist but a good violation reporting system exists, with or without personal cost has the same effectiveness in encouraging individuals to report fraud. The condition without personal cost, without reward, and a good violation reporting system has a higher score in encouraging whistleblowing than in the condition with a personal cost, without reward, and a good violation reporting system.

Third, in the condition where reward exists yet accompanied by a bad violation reporting system, with or without personal cost has the same effectiveness in encouraging individuals to report fraud. The condition without personal cost, with reward, and a bad violation reporting system has a higher score in encouraging whistleblowing than in the condition with a personal cost, with reward, and a bad violation reporting system.

Fourth, in the condition where reward does not exist accompanied by a bad violation reporting system exists, with or without personal cost has different effectiveness in encouraging individuals to report fraud. The condition without personal cost, without reward, and a bad violation reporting system has a higher score in encouraging whistleblowing than in the condition with a personal cost, without reward, and a bad violation reporting system.

The results of the study can be used as advice and reference for companies and public accounting firms in determining policies so employees are encouraged to report fraud. The results show that a person is more motivated to do whistleblowing if there is no personal cost. The results also show that both the presence and absence of rewards motivate someone to do whistleblowing. The most important results of this study are the indication that the system of reporting violations is crucial to determine one's efforts to report fraud. A good violation reporting system will motivate someone to do whistleblowing; thus, a good violation reporting system should be part of the company's internal control system so members of the organization are more motivated to behave honestly in reporting fraud they know.

This study has several limitations, i.e. a small number of research samples due to the limited number of respondents (only seniors of batch 2015). We found this difficult in the process of sampling. Therefore, further research is advised to take a larger sample. Further research is also suggested to expand the object of research by not just taking samples from one university.

## **REFERENCES**

- [1] Akbar, T., Yonnedi, E., dan Suhernita., 2016, "Pengaruh Saluran Pelaporan Pelanggaran dan Personal Cost Terhadap Minat Untuk Melaporkan Kecurangan Pada Pengadaan Barang/jasa Pemerintah", *SNA XIX*, Universitas Andalas.
- [2] Bagustianto, R., dan Nurkholis., 2015, "Faktor-Faktor Yang Mempengaruhi Minat Pegawai Negeri Sipil (PNS) Untuk Melakukan Tindakan Whistleblowing (Studi Pada PNS BPK RI)", *Jurnal Ekonomi Dan Keuangan*, Vol. 19, No. 3, hal. 276-295.
- [3] Bouville, M., 2007, "Whistle-Blowing and Morality", *Journal of Business Ethics*, Vol. 81, No. 3, hal. 579-585.

- [4] Brief, A. P., dan Motowidlo, S. J., 1986, "Prosocial Organizational Behaviours", *Academy of Management Review*, Vol. 11, No. 4, hal. 710-725.
- [5] Ertambang, N., 2011, *Desain dan Implementasi Riset Eksperimen*, UPP STIM YKPN, Semarang.
- [6] Hanif, R.A., dan Odiatma F., 2017, "Pengaruh personal Cost Reporting, Status Wrong Doer dan Tingkat Keseriusan Kesalahan Terhadap Whistleblowing Intention", *Jurnal Akuntansi Keuangan dan Bisnis*, Vol. 10, No. 1, Mei, hal. 11-20.
- [7] Kaplan, S. E., dan Stacey M. W., 2001, "An Examination of Auditors' Reporting Intentions When Another Auditor is Offered Client Employment" *Auditing*, Vol. 20, No. 1, hal. 45- 63.
- [8] Komite Nasional Kebijakan Governance, 2008. Pedoman Sistem Pelaporan Pelanggaran-SPP (Whistle-BlwoingSystem-WBS).
- [9] Putri, C. M., 2015, "Pengujian Keefektifan Jalur Pelaporan Pada Structural Model dan Reward Model dalam Mendorong Whistleblowing: Pendekatan Eksperimen", *SNA XV*, Banjarmasin, 097.SIPE.
- [10] Pratama, N. J., 2014, "Pengaruh Mood Terhadap Niat Melakukan Whistle-blowing".
- [11] Robbins, S.P., dan Judge, T. A., 2013, *Organizational Behavior*, Edisi 15, Pearson Education, New Jersey.
- [12] Rohmaida, L., dan Yaya, R., 2017, "Whistleblowing dan Faktor-Faktor Yang Memengaruhi Niat Melaksanakannya Oleh Aparatur Sipil Negara", *Jurnal Akuntansi*, Vol. 16, No. 3, September, hal. 336-350.
- [13] Saud, I. M., 2016, "Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi", *Jurnal Akuntansi dan Investasi*, Vol. 17, No. 2, Juli, hal. 209-219.
- [14] Seifert, D.L., Sweeney, J. T., Joireman, J, dan Thornton, J.M. 2010, "The Influence of Organizational Justice on Accountant Whistleblowing. *Accounting, Organization, and Society*, Vol. 35. Pp 707-717.
- [15] Sekaran, U., dan Bougie, R., 2017, *Metode Penelitian Untuk Bisnis Pendekatan Pengembangan-Keahlian*, Edisi 6, cetakan 1, Salemba Empat, Jakarta.
- [16] Sugiyono., 2008, *Statistika Untuk Penelitian*, Alfabeta, Bandung.
- [17] Tuanakotta, T. M., 2006, *Akuntansi Forensik dan Audit Investigatif*, FEUI, Jakarta.
- [18] Wahyuningsih, W., 2016, "Pengaruh Pemberian Reward, Komitmen Organisasi, Gender dan Masa Kerja Terhadap Whistleblowing", *Skripsi*, Universitas Negeri Padang.
- [19] Webley S., et al., 2007, *Use of Codes of Ethics In Business*, The Institute of Business Ethics, London.
- [20] Wiyono, G., 2011, Merancang Penelitian Bisnis Dengan Alat Analisis SPSS dan Smart PLS, UPP STIM Yogyakarta.
- [21] Xu, Y., dan Ziegenfuss, D., 2008, "Reward Systems, Moral Reasoning, And internal Auditors' Reporting Wrongdoing", *Journal of Business Psychology*, Vol. 22, hal. 323-331.