



Anonymous and Reward Model: Intention in Becoming Whistleblower (An Experimental Study)

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Abstract. Indonesia is a country in the Asia Pacific region with high corruption track record cases, that is ranked 90 according to Corruption Perceptions Index based on Transparency International's survey—that is far below Brunei (41), and Singapore (7). The cases of corruption, that continue to be revealed is thus encouraging the Government to issue various regulations in preventing fraud. An early detection of corruption cases is the most effective prevention aspect, which is by applying a whistleblowing system. This study aims to determine the intention of a person in becoming a whistleblower in anonymous conditions and reward models. Data analysis was performed by using Kruskal Wallis Test and Mann-Whitney Test with SPSS Version 24 application. The results show that under Cash Reward Model conditions, anonymous reporting lines and non-anonymous reporting lines were equally effective in influencing one's intention to take whistleblowing action. Whilst, under No Reward Model conditions, anonymous reporting paths are more effective in influencing a person's intentions to perform whistleblowing actions. The implications of this research is expected to be a consideration for the Government in terms of the renewal of reward policies and safeguard policies related to anonymous reporting lines in an effective whistleblowing system, so that the policy will increase the intention of various parties to take whistleblowing action.

Keywords: Whistleblower · Anonym · Reward Model · Fraud

1 Introduction

Until now fraud cases are still a hot issue that is very worrying for us together. The 2016 Association of Certified Fraud Examiners (ACFE) released a report entitled The 2016 ACFE Report to the Nations on Occupational Fraud and Abuse which stated that 2,410 cases of fraud occurred in 114 countries in the world. The report revealed that the frequency of fraud in private companies was 37.7% and public companies were 28.6%. While the frequency of fraud in the government sector was 18.7% and non-profit organizations were 10.1%. The disclosure of fraud cases is always accompanied by the large amount of losses incurred. According to the 2016 Association of Certified Fraud Examiners (ACFE) survey, stating that fraud cases in the world have resulted in potential losses of as much as \$ 6.3 billion annually, with an average loss of \$ 2.3 million per case.

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The types of fraud that occur in the world are categorized into 3 types, namely asset abuse, financial report fraud, and corruption. Based on data from the ACFE 2016 [1], the most widespread fraud in the world is misuse of corruption assets, and fraudulent financial statements. While the 2016 ACFE data for Asia Pacific region countries shows that corruption is a fraud case that often occurs with a percentage reaching 48%. This also shows that to date corruption is still the biggest scourge in the Asia Pacific region.

Indonesia is a country in the Asia Pacific region that also has a track record of high corruption cases. At present, the Indonesian Corruption Perception Index based on the Transparency International survey is ranked 90th, far below Brunei (41), and Singapore (7). This is also in line with a survey conducted by The Political and Economic Risk Consultancy (PERC), Indonesia is categorized as the country with the highest corruption cases in ASEAN in 2016, far below the countries of Singapore and Malaysia. Based on these data, it shows that Indonesia is a country that is still prone to corruption cases. The corruption cases that occurred in Indonesia were allegedly more prevalent in the public sector. Fraud that occurs in the public sector or government can risk potential losses to the state, especially state revenues. In the public sector in Indonesia, fraud cases are carried out in the form of leakage of the State Budget [2].

Cases of fraud can occur in any ministry in Indonesia. This study uses populations within the Ministry of Research and Technology. This is due to the findings of the 2016 BPK regarding changes in the opinion of the Kemenristek Dikti audit from Fair without Recognition to being Fair with the exception. In addition, Indonesia Corruption Watch (ICW) also found 37 cases of alleged corruption based on the results of monitoring of universities from 2006 to August 2016. The resulting state losses reached Rp 218.804 billion. This is of course contrary to Law Number 12 of 2012 concerning Higher Education Article 63 which contains the autonomy of Higher Education management carried out based on the principles of accountability, transparency, non-profit, quality assurance, and effectiveness and efficiency. PTN as a non-profit public institution, should be able to be an honest and orderly institution, can be a source of strength in building Indonesia's economic development, and be maintained from cases of accounting fraud.

The existence of corruption cases continues to be revealed, thus encouraging the Government to issue various regulations in preventing fraud, including in the form of laws; Presidential decree; and Government Regulations governing aspects related to State Finance and aspects of Good Governance. Early detection of fraud cases is an aspect of prevention of the most effective fraud cases. The most effective early detection method according to ACFE 2016 is implementing a whistleblowing system [1]. This is also in accordance with the research conducted by the Price Waterhouse Coopers Public Accounting Office which states that utilizing the role of a whistleblower is the most effective way to detect fraud cases early.

The Ministry of Administrative Reform and Bureaucratic Reform (KemenPANRB), in Permen PANRB Number 20 of 2010, requires the implementation of a program of supervision and eradication of corruption in the form of distribution reports and monitoring of public complaints. The regulation supports the implementation of a whistleblowing system in public sector institutions. The regulation was also responded to by the Ministry of Research and Technology of Higher Education by issuing the Minister of Research and Higher Education Regulation No. 60 of 2016 concerning Guidelines for

Complaint Handling of Whistleblowers and Complaints of Communities in the Ministry of Research, Technology and Higher Education.

Whistleblowing is a disclosure carried out by members or former members of the organization, both active and former members, or an act that is considered illegal, immoral, illegal and carried out under the control of their leadership [3]. Whistleblowing is a precautionary measure before fraud or other illegal, immoral, and illegal actions spread on a wider scale. This was stated by Glazer and Glazer that whistleblowing is someone's behavior that intervenes to prevent actions that can harm others [4]. This action is taken when the whistleblower realizes that fraud has an impact on the common interest, so that the whistleblower is not solely concerned with his own interests. MacGregor and Stuebs in their study suggested that whistleblowing is a mechanism that can effectively detect fraud [5]. This statement is supported by ACFE in Report to The Nations 2010 to 2016 that whistleblowing is a mechanism that has been able to reduce fraud and reduce the potential loss due to fraud. Someone who does whistleblowing can come from inside or from outside the company. Whistleblowing carried out internally can be reported to relevant members in an organization when potential violations arise, for example the internal audit division. While whistleblowing that is done externally is an unexpected action. The unexpected actions in question can be in the form of internal allegations that are conveyed through the public, the media, or organizations outside the company [6]. However, according to research conducted by ACFE, stated that internal auditors are whistleblowers who are the fastest in detecting fraud early because they are always in contact with the examination of financial organizations [1].

Regarding anonymity, the Sarbanes-Oxley Act 2002, Section 301 & 806, have asked companies to provide reporting lines anonymously on a whistleblowing system. Anonymity is needed to maintain the confidentiality of the identity of the reporter. Without openness of identity, reporters tend to feel safe to report fraud, which is based on Maslow's hierarchy of needs theory, that security needs are the second basic need that must be met after physiological needs. This is in line with the research conducted by Kaplan et al. who have tested that anonymous reporting lines can be effectively applied in whistleblowing [7]. In other words, with an anonymous reporting path, it will reduce the reporter's desire to report through non-anonymous reporting channels. However, after further investigation, Kaplan et al. state that anonymous reporting lines do not have significant differences with non-anonymous reporting lines if there are no other moderating factors [8].

Research shows that one's intention to carry out whistleblowing actions will increase if done anonymously, even other moderating factors do not have a significant effect on the intention [9]. Agree with the study which states that anonymous reporting channels can have a significant impact on employee interest in reporting fraud [10]. Based on the research carried out related to the reporting path (Kaplan, Gao, Akbar), it is still possible to examine whether anonymous reporting lines can still be applied effectively when applied in conditions of cash rewards or No-Reward Model [3, 9–11].

Based on the research conducted by Xu and Ziegenfuss, cash rewards can be one of the factors that can influence one's intention in carrying out whistleblowing actions [12]. Someone will tend to report if there are incentives given. This is related to the reinforcement theory which says that a person's behavior is influenced by the need to

get rewards [13]. According to Rose et al., the existence of large amounts of reward has a significant effect on one's intention to report fraud [14]. The reporting model by providing cash rewards to whistleblowers is called the Cash Reward Model.

On the other hand, one of the regulatory agencies in the UK gave a statement that is inversely proportional to the statement on the theories above. Through research by the Financial Conduct Authority (FCA) and the Bank of England Prudential Regulation Authority (PRA), it was explained that cash rewards do not increase the number or quality of one's intention to carry out whistleblowing actions. That is because cash rewards will only cause other problems, such as moral hazard. The reporting model without providing incentives/cash rewards is called the No Reward Model. Research by FCA and PRA is in line with research which states that the motivation of a person to carry out whistleblowing tend to be caused by moral reasons compared to the presence of incentives [15]. In addition, other research found that not always reward will affect one's intention to carry out whistleblowing actions, depending on how the individual assesses how valuable money is [16]. In line with the study, not always reward will affect one's intention to carry out whistleblowing actions [17]. Rewards will only increase reporting if the evidence obtained is strong enough.

Based on the research gap in the description of the background of the above problems, then the formulation of the problem is a) In the Cash Reward Model condition, is there a difference between the anomaly reporting path compared to the non-anonymous reporting path towards someone's intention to do a whistleblowing? b) Is there a difference between the anomaly reporting path compared to the non-anonymous reporting path towards someone's intention to do a whistleblowing?

2 Related Work

Whistleblowing is the disclosure by members of an organization (or former members) of an illegal, immoral, or without legitimacy practices under the leadership of an individual or an organization that can have the effect of corrective actions [3]. According to Bouville, whistleblowing is an action taken by employees or former employees to disclose behavior that is considered as unethical or illegal behavior to internal parties (higher management) or to external parties who are authorized and/or to the public [18].

Reporting fraud is called the whistleblower. The Whistleblower is defined as someone who provides information to law enforcement or commissions regarding the occurrence of fraudulent acts [19]. Hoffman and McNulty state that the basis of justifying a whistleblowing action is that the whistleblower knows that something he believes is unethical or illegal and needs to be reported so that corrective action can be taken [20]. Employees have a great potential to become a whistleblower when he is able to see that the manager is not in accordance with the values believed [3].

One aspect of whistleblowing is whistleblowing intention. According to Malik, whistleblowing intention is defined as a form of responsibility by the whistleblower through the desire to conduct a whistleblowing on a violation while accepting all forms of negative consequences that will arise due to the reporting [21]. The intention to do a whistleblowing is based on prosocial behavior theory where the whistleblower does not only want to provide benefits to other people or organizations but also wants to provide benefits for themselves.

The whistleblowing system is a system designed in such a way as to the criteria for reported fraud, follow-up of reporting, and protection for reporters with the aim of providing a means for employees to report fraud in an effort to prevent violations or irregularities that occur in an agency [22]. The reporting path in whistleblowing is divided into several types, namely formal and informal, anonymous and non-anonymous, as well as internal and external [23]. The chart regarding the distribution of types of reporting lines can be seen in Fig. 1:

Formal reporting is a reporting mechanism carried out by a whistleblower by following the lines of communication standards or organizational protocols. Whereas, informal fraud reporting is carried out by whistleblowers by providing information on violations/fraud to colleagues or someone who can be trusted. Anonymous reporting is reporting carried out by a whistleblower using a pseudonym or without showing his true identity. Whereas, reporting using real names or using forms that require information on the identity of the reporter is called non-anonymous reporting. Internal reporting is reporting fraudulent actions on channels that have been provided by the organization. Whereas, external reporting is reporting carried out by whistleblowers to parties outside the organization.

Procurement of goods or services is an activity process that is prone to fraud. Considering the large value of procurement of goods and services and the number of parties involved in this process, fraud can be carried out that can cause significant losses. Therefore, it takes a role from the whistleblower to reveal various fraudulent actions that can occur. The lack of intention on whistleblowing actions encourages agencies to design whistleblowing systems that can be a means of early detection of fraudulent actions that occur in the process of procurement of goods or services. Understanding of the factors that influence a person’s intention to conduct whistleblowing is important so that the policies and procedures in the system are in the most effective condition.

Anonymous reporting pathway can be an indicator that can affect the effectiveness of a whistleblowing system. Through anonymous reporting lines, the confidentiality of the identity of the fraud reporter can be maintained. The reporter has the freedom to use

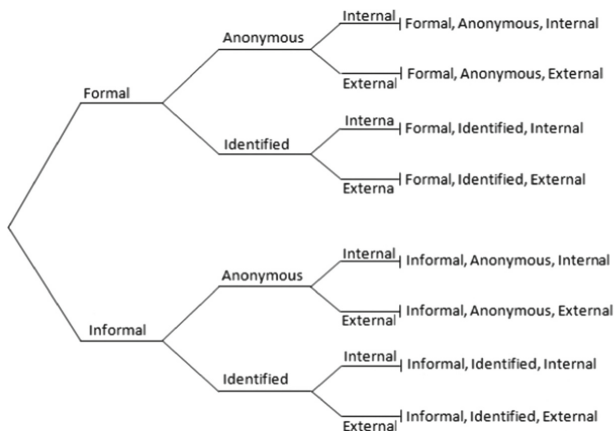


Fig. 1. Distribution of types of reporting lines.

a pseudonym so that the need for security can be fulfilled. Thus, one does not hesitate to report fraud. While through non-anonymous reporting, the whistleblower is required to reveal his identity so that he must be prepared with all the consequences that will be accepted if his identity will be known by all members of the organization, including the perpetrators of fraud. However, with a clear identity, it will facilitate communication with the investigator regarding the follow-up of a fraud case.

The researcher wants to develop whether an anonymous reporting path can be applied effectively in Cash Rewards and No-Reward Models. In the Cash Reward Model, the organization will provide monetary payments to someone who acts whistleblowing. Cash reward is believed to be a stimulus for the whistleblower to uncover fraud. Meanwhile, based on the No Reward Model, cash rewards do not increase one's intention to carry out whistleblowing actions. So, this reporting model does not provide cash rewards for reporters. The research structural model can be seen in Fig. 2.

The high number of fraud cases in the procurement of goods or services indicates that fraud prevention and detection measures are still not effective. To create effective conditions, the applied whistleblowing system must be prepared based on an understanding of the factors that influence a person's intention to carry out whistleblowing actions. One element of the whistleblowing system is the reporting path. The reporting lines is divided into several types, one of which was anonymous and non-anonymous reporting lines [23]. Anonymous reporting is reporting carried out by a whistleblower using a pseudonym or without showing his true identity. Whereas, reporting using real names or using forms that require information on the identity of the reporter is called



Fig. 2. Research structural model.

non-anonymous reporting. So, it can have consequences that the identity will be known by all members of the organization, including the perpetrators of fraud.

As a result of the openness of identity of the whistleblower will cause concern so that it will reduce the desire to report a fraud. The need for security expressed by Maslow's Hierarchy Theory will not be fulfilled if the whistleblower is still hesitant to report because his identity is uncovered. Therefore, to protect the whistleblower, the organization provides an anonymous reporting path. It is expected that if the need for security has been fulfilled, then someone's intention to carry out whistleblowing actions will increase.

In the Cash Reward Model, the organization will provide monetary payments to someone who acts whistleblowing. Cash reward is believed to be a stimulus for the whistleblower to uncover fraud. This is based on the reinforcement theory which states that rewards can motivate one's actions. Evidence shows that someone will tend to report if there is a cash reward given [12].

Even though there are cash rewards given, anonymous reporting lines will be more effective in influencing one's intention in carrying out whistleblowing actions. That is because, based on the Hierarchy of Needs, which was explained by Maslow, that the need for security has a greater urgency of fulfillment than the need for self-esteem.

H1: In the Cash Reward Model condition, there is a difference between anonymous reporting paths compared to non-anonymous reporting lines for someone's intention to conduct whistleblowing.

Based on research from the Financial Conduct Authority (FCA) and the Bank of England Prudential Regulation Authority (PRA), organizations do not need to provide rewards in the form of cash rewards to whistleblowers. Cash rewards are considered ineffective in improving the quality and quantity of whistleblowing actions. Conditions where cash rewards are not given to a whistleblower called No Reward Model.

Based on the reinforcement theory, a person's motivation depends on the reward he receives and the consequences that he will experience later. Without the reward given, the consequences of an action become an important factor that becomes a consideration for someone to take an action. In the case of a whistleblowing, the consequences that can be caused can be in the form of a feeling of worry as a result of the reporting known to all parties, including the perpetrators of fraud. So that anonymity is needed to keep reporters safe. So, in the condition of No Reward Model, anonymous reporting lines will be more effective in increasing one's intention to carry out whistleblowing actions. This is in line with Maslow's Needs Theory, which says that security needs are also basic needs that must be met by individuals.

H2: In the condition of No Reward Model, is there a difference between the anomaly reporting path compared to the non-anonymous reporting path towards someone's intention to do whistleblowing.

3 Methods

This research is an experimental research that is a method to find a causal relationship (causal relationship) that is done by giving treatment (treatment) to the variables to see the consequences of a treatment (treatment) of an individual observed [24]. This experimental research method is the only research method that can correctly test hypotheses involving causal relationships. This study uses a research design in the form of an experiment with a pure experimental type (true experiment). This type of pure experimental research is carried out because this research is done by manipulating the independent variables explicitly in the form of treatment. Thus, participants consisted of groups that were treated (treatment) that could be compared to groups that did not get treatment [25].

The research design used was the design of the 2×2 factorial experiment between subjects. In this research method, each participant is only given one treatment. This research is also included in factorial (multifactor) experimental research because it examines two independent variables to determine the effect of these variables on the dependent variable. In this case, the researcher wants to test the effect of the reporting path in the cash reward and no reward model on one’s intention to carry out whistleblowing actions. As independent variables, namely Cash Reward Model and No Reward Model, as well as anonymous and non-anonymous reporting paths, while one’s intention to carry out whistleblowing actions as the dependent variable. The scheme created in this factorial design is a matrix in the form of boxes arranged separately for each treatment of the dependent variable. The scheme can be seen in Table 1:

From Table 1, it can be seen that participants who get case I will be given treatment of protection regarding identity confidentiality. However, there will be no reward in any form. Participants who get case II will be given cash-reward treatment. However, they do not receive protection regarding identity confidentiality. Participants who get case III will be given cash-reward treatment while getting protection regarding identity confidentiality. While participants who received case IV did not get reward or protection treatment about identity confidentiality. The selection of participants and cases is done randomly, so that internal validity is maintained. In this case, the researcher cannot direct the participants as well as the participants not to know what cases they will.

This experimental research was conducted on postgraduate (S2) Accounting Study Program students at one of the state universities that were the location of the study. 127 participants were grouped in 6 different classes with the aim of facilitating the

Table 1. Factorial experiment design 2×2 .

Treatment	Treatment		
	Reporting model		
		Cash reward	No reward
Reporting path	Anonymous	Case III	Case I
	Non-anonymous	Case II	Case IV

distribution of experimental cases and monitoring the implementation so that the answers to the research instruments were pure answers from the participants.

In each class, researchers distributed research instruments randomly provided that each participant would only receive one treatment. Then, the researcher provided an understanding regarding the background of the case. The researcher also explained the flow of filling in the questionnaire, including demographic data, decisions taken, and questions in manipulation check. The researcher urged participants to read the case carefully. Participants were given 60 min to work on an experimental case and answer questions related to the case. After the participants work on the experimental case and answer questions related to the case, the participants are expected to collect the questionnaire again.

Data quality testing techniques aim to obtain quality and accountable data. There is a way to test the quality of data, namely by using a validity test. Basically, the instruments used by researchers have been tested for validity and reliability because it is a development of previous researchers.

The Kruskal Wallis test is a non-parametric statistical tool used to compare three or more sample data groups. Kruskal Wallis is an alternative to the One Way Anova procedure. The selection of non-parametric methods is because there is one condition in the One Way Anova procedure that cannot be fulfilled in this research data, namely the normality of data. The basic assumption of ANOVA testing is the homogeneity of variance. Testing ANOVA requires that data be normally distributed and homogeneity of variance. So, this test is carried out if the research data is not normally distributed and there is no homogeneous data.

4 Results

4.1 Kruskal-Wallis Test

The Kruskal-Wallis test is a test used to determine whether there are differences between the four treatments in this experimental study. Test criteria are taken based on the Sig. or p-value, that is if the Sig. or p-value > 0.05 , then H_0 is accepted, but if the value of Sig. or p-value < 0.05 , then H_0 is rejected.

Can be seen in Table 2 that the Sig. = 0,000, so $0,000 < 0.05$, then H_0 is rejected. So that it can be concluded that there are differences in one's intentions in carrying out whistleblowing actions. In other words, that treatment gives a significant influence on one's intention to carry out whistleblowing actions.

Table 2. Kruskal-Wallis test results.

Value	
<i>Chi-square</i>	70.956
Df	3
Asymp. Sig	.000

Table 3. Average rating.

Treatment		N	Mean Rank
Value	1.00	30	74.18
	2.00	30	71.42
	3.00	30	79.70
	4.00	30	16.70
Total		120	

When viewed from the average rating presented in Table 3, it can be seen that the difference between the four treatments, namely Condition I, which is Anonymous in the No Reward Model has an average rating of 74.18, Condition II namely Non-Anonymous in the Cash Reward Model has a rating an average of 71.42, Condition III, namely Anonim in the Cash Reward Model has an average rating of 79.70, Condition IV, namely Non-Anonymous in the No Reward Model has an average rating of 16.70.

Based on these data it can be concluded that the condition that has the highest value is Condition III with Anonymous treatment in the Cash Reward Model, while the condition that has the lowest rating is Condition IV with Non-Anonymous treatment in the No Reward Model.

4.2 Hypothesis Testing

The results of hypothesis testing were tested with Kruskal-Wallis stating that the Sig. = 0,000, so $0,000 < 0.05$, then H_0 is rejected and H_a is accepted. This means that there are differences in one's intentions in carrying out whistleblowing actions in terms of the treatment of Reporting Paths in Cash Reward and No Reward Model given.

Differences in one's intention to do a whistleblowing under the conditions of the Cash Reward Model between through anonymous reporting channels compared to through an anonymous reporting channel. Test results show that H_1 is rejected because the significance value of the hypothesis is 0.210 or greater than 0.05. This means that in the Cash Reward Model condition, there is no significant difference in one's intention to carry out whistleblowing actions either through anonymous or non-anonymous reporting channels. This means that if someone has been motivated to get an award then someone can ignore the confidentiality of his identity. If it is associated with Maslow's Hierarchy of Needs theory which says that the need for security has a greater urgency of fulfillment than the need for appreciation, it can be said that the need for security is obtained through anonymous reporting or confidentiality. The need for security can be in the form of protection against retaliation from the reported party, or other protections that can meet the safety needs of the reporter for fraud [26]. In other words, that someone will be more courageous to display his identity if there is an award that will be given for the whistleblowing that has been done. The results of this study support the theory put forward by Xu and Ziegenfuss that cash reward and employment reward contracts significantly influence one's intention to conduct whistleblowing [12]. In the Cash Reward

Model condition, the results of this study corroborate the research who found that anonymous reporting lines did not have significant differences with non-anonymous reporting lines if there were no other moderating factors [8]. It can be concluded that in the Cash Reward Model, non-anonymous reporting paths are as effective as anonymous reporting lines for one's intentions for organizational prosocial behavior (prosocial organizational behavior), which is whistleblowing.

The difference in one's intention to conduct whistleblowing under the condition of No Reward Model between through anonymous reporting channels compared to through non anonymous reporting channels. Test results show that H2 is accepted because the significance value of the hypothesis is smaller than 0.05. So, it can be concluded that in the condition of No Reward Model, there are significant differences in one's intention to carry out whistleblowing actions both through anonymous and non-anonymous reporting channels. That means that without the reward provided, anonymous reporting lines will be more effective in increasing one's intention to carry out whistleblowing actions. In accordance with the reinforcement theory, a person's motivation depends on the reward he receives and the consequences that he will experience later. Without the reward provided, identity confidentiality becomes a factor that can fulfill the sense of security from the consequences of reporting a fraud, namely the feeling of worry due to the reporting known to all parties, including the perpetrators of fraud. As also explained in Maslow's Hierarchy of Needs Theory that security needs are also an important requirement for an individual. The results of this study also corroborate the research of Kaplan and Schultz which states that the existence of anonymous reporting lines will reduce the willingness of reporters to report through non anonymous reporting channels [11]. Furthermore, the results of this study are also in line with the research conducted by Gao et al., namely anonymous reporting channels can have a significant impact on employee interest in reporting fraud [10]. Through this research, it can be concluded that in conditions that do not provide reward or No Reward Model, organizational members will be prosocial organizational behaviors by carrying out whistleblowing actions if the reporting path provided will maintain the confidentiality of the reporter's identity.

5 Conclusion

This study aims to examine the effect of reporting lines in the Cash Reward and No Reward Model on one's intention to carry out whistleblowing actions. The subjects of this study were 120 postgraduate students in one of the universities in Malang. The analytical tool used for this study was the Kruskal Wallis Test and the Mann Whitney Test.

The results of this test indicate that in the Cash Reward Model condition, anonymous reporting lines and non-anonymous reporting lines are equally effective in influencing one's intention to carry out whistleblowing actions. The significance value of the Mann Whitney Test is 0.210. That is, that the significance value is more than 0.05 so that it can be concluded H1 is rejected.

The second hypothesis shows that in the condition of No Reward Model, anonymous reporting lines are more effective in influencing one's intention to carry out whistleblowing actions. The significance value of the Mann Whitney Test is 0,000. That is, that the significance value is less than 0.05 so it can be concluded H2 is accepted.

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