



Determinants of Whistleblowing Intentions in Regional Organization

Miladia Ismi Khoirunisa, Nur Laila Yuliani (✉), Pranita Siska Utami, and Wahyu Anggit Prasetya

Universitas Muhammadiyah Magelang, Magelang, Indonesia
nurlailay@unimma.ac.id

Abstract. One of the best ways to spot fraud, which frequently occurs at work, is through whistleblowing. Regional Apparatus Organizations have not been optimal in financial management, internal control, and eradicating corruption, so many fraud cases still occur. Central Java ranks ninth in corruption cases with losses reaching IDR 268.1 billion. This study examines the factors influencing the intention to do whistleblowing. Measurement of research variables using a questionnaire distributed to respondents. The research sample consisted of 69 respondents who were employees at the regional organization in Magelang Regency. Using the statistical tool SPSS, multiple linear regression is the analytical approach used in this study. The study's findings indicate that professionalism and organizational commitment positively affect whistleblowing intention. However, ethical sensitivity, ethical considerations, personal costs, rewards, and the seriousness of fraud do not affect the intention to do whistleblowing. This research is expected to develop knowledge related to whistleblowing and as a motivation for employees of the Regional Apparatus Organization of Magelang Regency to become whistleblowers in order to reduce the level of violation in government organizations.

Keywords: Professionalism, Organizational Commitment, Whistleblowing Intention.

1 Introduction

Fraud is one of the many types of economic crime that have increased as a result of the economy's accelerating expansion. The Association of Certified Fraud Examiners (ACFE) defines fraud as abuse of office to receive personal gain through misuse of organizational resources or assets [1].

Indonesia is rated 96 out of 180 countries in the 2021 Corruption Index, with a score of 38/100; a score of 0–10 indicates a country is very corrupt, and a score of 90–100 indicates a country is very clean [2]. This was supported by the report from Indonesia Corruption Watch (ICW), which stated that in semester 1 of 2021, law enforcement dealt with 209 corruption cases, resulting in a total state loss of IDR 26.8 trillion, a bribe value of IDR 96 billion, and a total of 482 named suspects. With 162 individuals, the State Civil Apparatus (ASN) had the most suspects. As indicated by the presence

© The Author(s) 2024

Z. B. Pambuko et al. (eds.), *Proceedings of the 4th Borobudur International Symposium on Humanities and Social Science 2022 (BIS-HSS 2022)*, Advances in Social Science, Education and Humanities Research 778, https://doi.org/10.2991/978-2-38476-118-0_116

of 23 corruption cases that resulted in state losses of IDR 101.7 billion with a bribe value of IDR 21.3 billion, the government sector, both central and regional, is one of the sectors most susceptible to corruption [3].

Over the past few years, Central Java has been in the top 10 provinces with the most corruption. In 2021, Central Java occupies the ninth position with a total of 8 corruption cases and a total loss of IDR 268.1 billion [3]. This is indicated by the findings of corruption cases in the local government scope of the former Kedu residency, one of which is Magelang Regency. This is an obvious example of how the Regional Apparatus Organizations' (OPD) primary tasks and functions have not significantly improved local government financial management, internal control, or the fight against corruption, as seen by the fact that there are still a lot of fraud cases. Therefore, it is necessary to have internal controls to minimize the occurrence of ethical violations by officials working in government agencies, especially corruption. Establishing a whistleblowing system is one of them. But the fact is that every year there are still many corruption cases involving State Civil Apparatuses. This indicates that the whistleblowing system in the OPD has not run optimally or the employee's intention to carry out whistleblowing is still low. So it is necessary to examine the factors impeding whistleblowing in the Regional Apparatus Organizations of Magelang Regency.

Whistleblowing is the action to disclose what the employee believes to be illegal or unethical behavior to higher management or to authorities outside the organization or the public [4]. The theory of Planned Behavior (TPB) presented by [5] states that there is a relationship between attitudes and behavior. This theory reveals that the intention to perform a person's behavior is called interest, which illustrates that interest is more accurate in predicting a person's attitude towards his behavior. People who engage in whistleblowing actions are called whistleblowers. Being a whistleblower is not simple. An internal organization member will have to make a moral choice about whether to report the fraud or let it continue. This point of view puts doubt on potential whistleblowers, which may affect someone's interest in engaging in whistleblowing.

Many research has been done on the intention to commit whistleblowing, but there are still inconsistent results from previous studies regarding the factors that can influence whistleblowing intentions. Professionalism is a skill, having certain qualifications, and experience in the field that is in accordance with work standards, such as professional moral and ethical principles [6]. Research by [7], [8], [9], and [6] found that professionalism has a positive impact on the intention to do whistleblowing. Meanwhile, [10] found that professionalism has no effect on whistleblowing intention.

Organizational commitment, on the other hand, might have an impact on whistleblower intentions when employees take a stance in favor of their employer out of a personal wish to keep their job. Research by [11], [12] [13], and [14] shows that the variable organizational commitment has a positive effect on the intention to do whistleblowing. However, these results differ from research conducted by [10], [15], and [16] which show that the intention of a whistleblower is unaffected by corporate commitment.

One of the aspects that affects the goal of making a whistleblower disclosure is Ethical Sensitivity. Research by [17] reveals that ethical sensitivity means being aware of ethical values in a decision. Research by [18], and [6] found that ethical sensitivity has

a positive effect on whistleblowing intention. Meanwhile, research conducted by [10] shows that ethical sensitivity does not affect the whistleblowing intention.

In addition, ethical considerations can also affect the intention to do whistleblowing. Ethical considerations according to [19] are the thoughts of an individual as a whole regarding difficult problems. In [9] found that ethical considerations had a positive effect on the intention to do whistleblowing. The results differ from the research by [10] which found that ethical considerations have no effect on the intention to do whistleblowing.

One of the things that is thought to affect a person's decision to be a whistleblower is the personal cost. Research on personal costs on whistleblowing intentions was done by [10], [11], and [12] showed the result that personal costs have a negative effect on the intention to do whistleblowing. The results of this study are different from research conducted by [7], [20], and [21] which show that personal costs do not affect the intention to do whistleblowing [20].

Rewards can also affect the intention to do whistleblowing because the reward is one of the factors related to whistleblowing, where If someone receives a reward for acting with good intent, that person's intentions will be influenced [10]. Research conducted by [22], and [9] found that rewards affect the intention to do whistleblowing. These findings are proven by the research of [23], [24], [20], and [25] which found that rewards have a positive effect on the motive of engaging in whistleblowing. However, this study's findings are different from research conducted by [10] which shows rewards have no effect on the whistleblowing intention.

This study builds on the research of [10] by including the variable of fraud seriousness as determined by [14] and [11]. Depending on the perceptions each organization member holds, the amount of seriousness of fraud may vary from one organization member to the next. Employees will be motivated to report violations if they would have a negative or significant effect on the organization. So, it is clear that whether someone will make a whistleblower report or not depends on how serious the fraud is.

This study's objective was to investigate the elements that affect regional apparatus organization (OPD) whistleblower intentions. This was carried out as a result of the numerous corruption instances involving the State Civil Apparatus (ASN), such as falsifying records, fabricating receipts, losing documents, and corrupting assets. From 2020 to 2021, there were more incidences of corruption that were discovered in Magelang Regency.

2 Method

2.1 Population and Sample

The population in this study were all State Civil Apparatus (ASN) employees who worked at the Regional Apparatus Organization (OPD) in Magelang Regency. Non-probability sampling was used, specifically purposive sampling with the following criteria taken into account: Magelang Regency OPD in the form of Regional Offices and Bodies, serving as head of the Service/head of sub-section of finance/staff in the finance department/treasurer, and a minimum working period of 2 years.

2.2 Data analysis

Testing for data quality, including validity and reliability checks, was done in this study along with descriptive statistical tests. Validity testing uses Confirmatory Factor Analysis (CFA) with the condition that it is said to be valid if the cross-loading value is > 0.5 . While the reliability test in this study uses Cronbach's alpha with the condition that it shows a value of > 0.7 . The next test is multiple linear regression, testing the coefficient of determination by looking at the Adjusted R Square value, and testing the model with the F test, and t-test. using a significance level of 5% [26].

3 Result and Discussion

3.1 Results

The validity test findings demonstrated the validity of the variable indicator with a cross-loading value greater than 0.50. However, there were 8 invalid statements, namely IMW5, P1, P3, SE1, SE4, R2, R3, and TKK5 because the cross-loading value was < 0.50 so they were not used in further tests. The results of the reliability test showed that all research variables had a Cronbach's Alpha value > 0.70 . So it can be concluded that all the instruments used in this study are reliable. While Table 1 shows the outcomes of the multiple linear regression analysis.

Table 1. Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Constant	1,465	0,559		2,621	0,011
Professionalism	0,193	0,094	0,228	2,046	0,045
Organizational Commitment	0,342	0,099	0,392	3,459	0,001
Ethical Sensitivity	-0,053	0,165	-0,075	-0,321	0,749
Ethical Considerations	0,148	0,176	0,197	0,841	0,404
Personal Cost	0,011	0,074	0,017	0,149	0,882
Reward	-0,116	0,066	-0,202	-1,763	0,083
Fraud Seriousness Level	0,102	0,070	0,159	1,457	0,150

Hypothesis testing includes the R2 test (Coefficient of Determination), F test, and t-test. The test results for the coefficient of determination R2 of 0.324 indicate that the variables of professionalism, organizational commitment, ethical sensitivity, ethical considerations, personal costs, rewards, and the seriousness of fraud in explaining the intention to carry out whistleblowing are 32.4% while the remaining 67.6% is explained by factors -other factors outside the research. The results of the F test show a significance value of $0.000 < 0.05$, meaning that the research model is feasible or fit. Table 2 displays the results of the t-test.

Table 2. t-test Results

Variabel	t _{count}	Sig.	Note
Professionalism	2,046	0,045	H1 Accepted
Organizational Commitment	3,459	0,001	H2 Accepted
Ethical Sensitivity	-0,321	0,749	H3 Not Accepted
Ethical Considerations	0,841	0,404	H4 Not Accepted
Personal Cost	0,149	0,882	H5 Not Accepted
Reward	-1,763	0,083	H6 Not Accepted
Fraud Seriousness Level	1,457	0,150	H7 Not Accepted

3.2 Discussion

The Influence of Professionalism on Intention to Perform Whistleblowing. The test results show that professionalism has a positive effect on the intention to do whistleblowing. This can be interpreted that an ASN employee with strong professionalism will tend to report fraudulent actions to minimize violations in the interest of the organization. Employees will make the code of ethics, trust, independence and integrity a top priority so that when fraud occurs, employees will disclose the fraud. Based on the TPB concept, professionalism represents the attitude toward the behavior component. Someone will behave by making judgments and evaluating whether the behavior is profitable or not. Professionalism makes an ASN employee know what to do, plan and decide on the steps to be taken. In this case, the intention is to carry out whistleblowing internally in the Magelang Regency OPD. The findings of this investigation corroborate earlier studies by [7], [8], [6], and [9] which state that professionalism has a positive influence on the intention to do whistleblowing. However, this research is inconsistent with the research of [10] which found that professionalism has no effect on the intention to do whistleblowing.

The Influence of Organizational Commitment to Intention to Perform Whistleblowing. The test results show that organizational commitment has a positive effect on the intention to do whistleblowing. This means that the more committed ASN employees are to the organization, the more they will want to report fraud. Prioritizing loyalty, having strong beliefs and acceptance of the goals and values of the organization and willingness to exert sufficient effort on behalf of the organization will influence their consideration in taking whistleblowing action. Someone feels proud of his own decision regarding the selection of the agency where he works and willingly accepts the various assignments given. Thus organizational commitment has an influence on the intention to do whistleblowing. Based on the TPB concept, organizational commitment represents a component of subjective norms. This means that the level of one's perception refers to the ease or difficulty of carrying out the behavior. Employees who are committed to their organization will have a great sense of responsibility towards the organization, so that it will increase their intention to carry out whistleblowing to protect the organization from destruction. Employees who are committed to their organization have the desire to provide great energy and responsibility in supporting the success of the organization where they work. These

results indicate that someone will do whistleblowing which is influenced by the organization where he works. Someone will report fraud based on loyalty to the organization. The findings of this study are in line with investigations made by [11], [12], [13], and [10,14] which show that organizational commitment has a positive effect on the intention to do whistleblowing. However, the results of this study are inconsistent with research conducted by [10], [15], and [16] which show that organizational commitment has no effect on the intention to do whistleblowing.

The Influence of Ethical Sensitivity on Intention to Perform Whistleblowing. The test results show that ethical sensitivity has no effect on the intention to do whistleblowing. This means that fraud reporting is not influenced by the nature of ethics in making decisions. If a person does not acknowledge the ethical nature of his decisions, his moral scheme will not lead to an ethical problem. Someone tends to consider whistleblowing to be something that is not important. The Theory of Planned Behavior does not support this where based on the TPB concept, ethical sensitivity represents a component of perceived behavioral control where individuals with high sensitivity are able to consider themselves as moral agents, so that in carrying out their duties and activities they will always be ethically responsible for their profession. The results of this study are consistent with research conducted by [10] that ethical sensitivity has no effect on the intention to do whistleblowing. Unfortunately, the results of this study are conflicting with research undertaken by [18], and [6] which show that ethical sensitivity has a positive effect on the intention to do whistleblowing.

The Influence of Ethical Considerations on Intention to Perform Whistleblowing. The test results show that ethical considerations have no effect on the intention to do whistleblowing. This means that fraud reporting is not influenced by ethical considerations to make the right decision. In contrast to the TPB concept, ethical considerations represent the perceived component of behavioral control where an individual who has high ethical considerations tends to act in accordance with ethical behavior, so the higher their tendency to consider whistleblowing as something important. However, this study found that ethical considerations had no effect on the intention to carry out whistleblowing in the internal OPD of Magelang Regency. This is possibly caused by different perceptions among ASN employees in the Magelang Regency OPD who consider that acts of corruption, manipulation of data and disappearance of documents are reasonable actions that can provide benefits for employees and can be accepted by society so that they are understandable. The findings of this study are in agreement with studies done by [10] which shows that ethical considerations have no effect on the intention to do whistleblowing. However, the results of this study are inconsistent with research conducted by [9] proving that ethical considerations have a positive effect on the intention to do whistleblowing.

The Influence of Personal Costs on Intention to Perform Whistleblowing. The results show that personal costs have no effect on the intention to do whistleblowing. This

can be interpreted that the desire to report fraudulent acts is not influenced by the employee's view of the retaliation risk or sanctions from members of the organization. In contrast to the TPB concept, personal cost represents the perceived component of behavior control where the individual believes something is driving or inhibiting the behavior to be performed. However, this study shows that personal costs have no effect on fraud reporting in the internal OPD of Magelang Regency. This is because the negative impacts that will occur such as threats of being fired, threats to the safety of employees and their families, and threats of delaying promotions are not a consideration for conducting whistleblowing. Another possibility is that currently there is an institution called LPSK that protects witnesses and victims from threats from various irresponsible parties. Employee views on the retaliation risk from members of the organization do not affect whistleblowing actions because reporting actions will be carried out according to the wishes of the reporter without any interference from other parties. The findings of this study are in line with investigations made by [7], [20], and [21] which show that personal costs do not affect the intention to do whistleblowing. However, the findings of this study are not in line with investigations made by [10], [11], and [12] showing the results that personal cost has a negative effect on the intention to do whistleblowing.

The Influence of Reward on Intention to Perform Whistleblowing. The test results show that the reward does not affect the intention to do whistleblowing. This means that their desire to report fraudulent acts is not influenced by motivation or encouragement to get an award according to the values in an organization. This reward system is intended to review or detect violations. Giving this reward is also intended as a form of compensation for the possibility of revenge from perpetrators of fraud. The Theory of Planned Behavior does not support this where reward represents a component that encourages or inhibits the behavior to be performed. Rewards are expected to encourage individuals to take whistle-blowing actions, but this study shows that rewards have no effect on reporting fraud in the internal OPD of Magelang Regency. This is possibly caused by the perception of employees prioritizing the interests and safety of the organization. An employee of the State Civil Apparatus will report fraud regardless of the reward that will be given by the organization where he works. In addition, this may not have any effect because they may think that this reward cannot be used as a form of compensation for possible retaliation from perpetrators of fraud. The results of this study are consistent with research conducted by [10] which found that reward has no effect on the intention to do whistleblowing. However, the findings of this study are in agreement with studies done by [23], [24], [20], and [25] which found that rewards have a positive effect on the intention to do whistleblowing.

The Influence of the Seriousness of Fraud on Intention to Perform Whistleblowing. The test results show that the seriousness of the fraud has no effect on the intention to do whistleblowing. This can be interpreted that the desire to take whistle-blowing action is not influenced by whether fraud is serious or not. The level of seriousness here is based on an individual's assessment regarding the nominal and state losses for this

action which can give different perceptions to respondents. Unlike the Theory of Planned Behavior, the seriousness level of fraud represents the perceived component of behavioral control. This means that someone will tend to report fraud that occurs if it causes significant losses, or he will report fraud that has a negative impact on the organization or a negative impact on more than one member of the organization. However, these results indicate that employees are not affected by the seriousness of fraud in reporting fraud in the internal OPD of Magelang Regency. This is because employees will carry out whistleblowing if they want without any individual assessment factors related to nominal and state losses for the amount of material or immaterial losses due to fraud that has occurred. The choice to report or not to report existing fraud is a reflection of each person's thinking, not based on the amount of fraud committed. Thus the seriousness of the fraud does not have an impact on the intention to commit whistleblowing, whether committed by colleagues or other members of the organization with different positions, whether the amount is material or not. This study's results are consistent with research conducted by [27], [28], and [29] which found that the seriousness of fraud does not affect the intention to commit whistleblowing. However, this study is inconsistent with research conducted by [11], [12], and [30] that the seriousness of fraud has a positive effect on the intention to do whistleblowing.

4 Conclusion

This study investigates the elements that affect regional apparatus organization (OPD) whistleblower intentions. The result shows that the variables of professionalism and organizational commitment have a positive impact to conduct internal whistleblowing intention at OPD Magelang Regency. However, ethical sensitivity, ethical considerations, personal costs, rewards, and the seriousness of fraud have no effect on the intention to carry out internal whistleblowing at the Magelang Regency OPD. This research has implications for regulations and policies related to the whistleblowing system that exists in the Government of Magelang Regency. The Magelang Regency Government must improve the whistleblowing system policy within the organization's internal environment. Through this regulation, it is expected that civil servants' concern about becoming whistleblowers to reduce the level of violations in government organizations will increase. Future research is expected to expand the number of samples by adding districts and OPDs throughout the Kedu residency to make it easier to generalize. Future research is expected to use one of the variables between ethical sensitivity or ethical considerations in this study by adding other variables that can influence ASN's interest in conducting whistleblowing like an anonymous reporting channel. Future research is also expected to conduct a pilot test first on the questionnaire used in the study so that the questionnaire that will be used later has a high level of validity and reliability. There are other factors that influence whistleblowing intentions such as locus of control [31] and perceptions of organizational protection [32]. Therefore, this research could be developed further.

References

1. ACFE Indonesia. Survei Fraud Indonesia 2019. Indonesia Chapter #111, 53(9), 1–76. 2020;
2. Transparency International. Corruption Perception Index. 2021;
3. ICW. Hasil Pemantauan Tren Penindakan Kasus Korupsi Semester I Tahun 2021 Divisi Hukum dan Monitoring Peradilan ICW. September. Hasil Pemantauan Tren Penindakan Kasus Korupsi Semester I Tahun 2021 Divisi Hukum dan Monitoring Peradilan ICW September. 2021;
4. Bouville M. Whistle-Blowing and Morality. 2007;
5. Ajzen I. The Theory of Planned Behavior. Organizational Behavior and Human Decision Processes. 1991;
6. Dewi NKAR, Dewi IGAAP. Pengaruh Profesionalisme, Komitmen Organisasi Dan Sensitivitas Etika Terhadap Intensi Dalam Melakukan Whistleblowing: Studi Kasus Pada Badan Pengelola Keuangan Dan Aset Daerah (Bpkad) Provinsi Bali. 2019;
7. Anggraeni ED, Haryati T. Pengaruh Profesionalisme, Intensitas Moral, Dan Personal Cost Reporting Terhadap Intensi Auditor Melakukan Whistleblowing. *Jurnal Maneksi*, 10(2), 186–194. 2021;
8. Primasari RA, Fidiana F. Whistleblowing Berdasarkan Intensitas Moral, Komitmen Profesional, dan Tingkat Keseriusan Kecurangan. 2020;
9. Hariyani E, PAA, Wiguna M. Pengaruh Komitmen Profesional, Pertimbangan Etis, Personal Cost, Reward Terhadap Intensi Internal Whistleblowing (Studi Empiris Pada Opd Kabupaten Siak). *Jurnal Akuntansi Keuangan Dan Bisnis*, 12(12), 19–28. 2019;
10. Rabbany GB, Nugroho WS. The 4 th Business and Economics Conference in Utilization of Modern Technology. <https://journal.unimma.ac.id>. 2021;
11. Nahar A. Analisis Faktor “Pemicu” Minat Melakukan Whistleblowing. *Jurnal Ekonomi Bisnis Dan Akuntansi*, 8(1), 1–7. 2021;
12. Sholihun S, Yanti HB. Determinan Intensi Whistleblowing Dengan Insentif Whistleblowing Sebagai Variabel Moderasi. *Media Riset Akuntansi, Auditing & Informasi*, 21(1), 35–50. 2021;
13. Khamainy AH, Faisol M. Faktor Yang Mempengaruhi Intensi Untuk Melakukan Whistleblowing Internal Pada OPD Kabupaten Sumenep. *Jurnal Riset Terapan Akuntansi*, 5(1). 2021;
14. Basri YM, Agustin M, Darlis E. Determinan Niat untuk Melakukan Whistleblowing pada Pemerintah Daerah. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 3(3), 293. 2020;
15. Angrayni S, MYR, MAF, Rifa D. pengaruh Sikap, Norma Subyektif Dan Komitmen Organisasi Terhadap Niat Untuk Melakukan Whistleblowing. 2021;
16. Chandraini A, Luthfi M, Puspita IL. Faktor-Faktor Yang Mempengaruhi Niat Auditor Dalam Melakukan Pengungkapan Tindak Pelanggaran (Whistleblowing). *Jurnal Riset Akuntansi Dan Manajemen*, 8(2), 75–84. 2019;
17. Falah S. Pengaruh Budaya Etis Organisasi Dan Orientasi Etika Terhadap Sensitivitas Etika (Studi Empiris Tentang Pemeriksaan Internal Di Bawasda Pemda Papua). Universitas Diponegoro. 2006;
18. Badrullhuda A, Hadiyati SN, Yusup J. Komitmen Profesional Dan Sensitivitas Etis Dalam Intensi Melakukan Whistleblowing. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 4(4), 522–543. 2021;
19. Chiu RK. Ethical Judgement, Locus Of Control, And Whistleblowing Intention: A Case Study Of Mainland Chinese Mba Students. *Managerial Auditing Journal*, 17(9), 581–587. 2002;

20. Mausimkora WM, Anakotta F, SM, Usmany P, Si M. Analisis Faktor - Faktor Yang Mempengaruhi Minat PNS Dalam Melakukan Tindakan Whistle Blowing Pada Pemerintah Kabupaten Maluku Barat Daya. *Kupna Jurnal; Kumpulan Artikel Akuntansi*, 1(November), 11–21. 2020;
21. Busra NF, Ahyaruddin M, Agustiawan A. Pengaruh Tingkat Keseriusan Kecurangan, Personal Cost, dan Komitmen Organisasi Terhadap Kecenderungan Melakukan Whistleblowing. *Muhammadiyah Riau Accounting and Business Journal*, 1(1), 011–019. 2019;
22. Azzahrah M, Sofyan H. Peran Reward dan Komitmen Organisasi Terhadap Niat Whistleblowing: Sebuah Studi Eksperimen. *Akurasi: Jurnal Studi Akuntansi Dan Keuangan*, 4(1), 11–30. 2021;
23. Usman H, Rura Y. Pengaruh Personal Cost Dan Pemberian Reward Terhadap Tindakan Whistleblowing. *Equilibrium*, 10(1), 1–8. 2021;
24. Reshie S, Agustin H, Helmayunita N. Pengaruh Ethical Climate, Personal Cost Dan Pemberian Financial Reward Terhadap Niat Melakukan Whistleblowing. *Jurnal Eksplorasi Akuntansi*, 2(3), 3029–3049. 2020;
25. Febianti R, Purnamasari P, Hernawati N. Effect of Moral Competence and Reward on Whistleblowing Intention. *Kajian Akuntansi*, 21(1), 108–115. 2020;
26. Ghozali I. Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro; 2018.
27. Hakim Purwantini A. ANTECEDENTS OF INTERNAL WHISTLEBLOWING INTENTIONS: EMPIRICAL STUDIES ON REGIONAL APPARATUS ORGANIZATIONS [Internet]. Vol. 1. 2022. Available from: <https://doi>.
28. Sartika D, Mulyani F. PENGARUH SIFAT MACHIAVELLIAN, LINGKUNGAN ETIKA, KOMITMEN ORGANISASI, DAN TINGKAT KESERiusAN KECURANGAN TERHADAP NIAT MELAKUKAN WHISTLEBLOWING (Studi Empiris pada BPKAD di Kota Padang). 2020; Available from: <https://brainly.co.id/tugas/6946450>,
29. Nurhalizah KH, Saud IM. Pengaruh Tingkat Keseriusan Pelanggaran, Reporting Channel, dan Retaliasi Terhadap Niat Melakukan Whistleblowing. *Reviu Akuntansi dan Bisnis Indonesia*. 2021 Dec 24;5(2):164–84.
30. Maghribi RM. Pengaruh Personal Cost, Komitmen Organisasional dan Keseriusan Kecurangan Terhadap Intensi Melakukan Whistleblowing System dengan Locus Of Control Sebagai Variabel Pemoderasi (Studi Kasus pada Perum Bulog Sub Divisi Regional Cirebon). *Jurnal Daya Saing (Vol 7, No 1 Februari)*. 2021;
31. Wahyuni L, Chariri A, Yuyetta EA. Whistleblowing Intention: Theory of Planned Behavior Perspectives. *Journal of Asian Finance, Economics and Business*. 2021;8(1):335–41.
32. Latan H, Chiappetta Jabbour CJ, Ali M, Lopes de Sousa Jabbour AB, Vo-Thanh T. What Makes You a Whistleblower? A Multi-Country Field Study on the Determinants of the Intention to Report Wrongdoing. *Journal of Business Ethics*. 2022;

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

