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# Factors Affecting Intention on Whistleblowing: An Analysis on Moderated Model of Legal Protection

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**Abstract**---The purpose of this study is to examine and provide empirical evidence of the effect of personal cost, professional commitment, and seriousness of wrongdoing on whistleblowing intention, as well as the impact of legal protection in influencing as a moderating variable. The populations of this study are civil servants (ASN) from the Directorate of Construction Services Procurement, the Directorate General Of Construction Development in Ministry of Public Works and Housing (MPWH). The sample of this study are 90 respondents, obtained using a saturated sampling technique. The questionnaire data of this study are analyzed using the Statistical Package for Social Sciences (SPSS). The result shows that civil servants consider their personal cost and the seriousness of wrongdoing as they intend to blow the whistle. Yet, the study finds that professional commitment does not affect civil servant's whistleblowing intention. The study also finds that legal protection is only able to moderate the effect of personal cost and professional commitment on whistleblowing intention and is unable to moderate the seriousness of wrongdoing. These findings help to obtain insight regarding the policy that can improve whistleblowing intention.  
**Keywords**---legal protection, personal cost, professional commitment, whistleblowing.

#### Introduction

Acts of fraud that occur throughout the world, both in the business and public sectors, make organizations place a focus not only on efforts to answer and handle every incident but also to detect and prevent fraudulent practices (Nurhidayat & Kusumasari, 2018). Corruption is an act of fraud that is classified as an extraordinary crime. This is because corruption creates problems for economic growth. The impact of corruption is not only financial loss but also social costs, including economic inefficiency and ineffectiveness and stagnation of economic growth. A survey conducted by Transparency International Indonesia in 2022 places Indonesia as the 110th most corrupt country out of 180 countries.

After ratifying the 2003 Anti-Corruption Convention in New York, the paradigm of Indonesia's anti-corruption strategy should ideally not only emphasize a repressive approach but also shift to a detective and preventive approach (Nurhidayat & Kusumasari, 2018). Indonesian Fraud Survey Report from the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter (2019) stated that prevention efforts should be more focused as the

main and most effective means of preventing fraudulent practices in the government sector, which is the sector most disadvantaged by fraudulent practices. The survey also shows that whistleblowing is the most effective fraud prevention tool compared to other anti-fraud controls such as anti-fraud policies and proactive data monitoring analysis. Extraordinary crimes require extraordinary efforts to eradicate them, so the existence of a whistleblowing system in an organization is very important.

Bertens et al. (2013), argue that a whistleblower can be praised as a hero because he places true and noble moral values above personal welfare because by reporting a mistake the whistleblower is willing to take big risks. Basri et al. (2017), are aware that whistleblowing can prevent fraudulent acts and minimize the problems and losses associated with fraud. In addition, whistleblowing can also increase employee morale, and work efficiency, and minimize the negative stigma that surrounds an organization (Nurhidayat & Kusumasari, 2018).

Miceli & Near (1984), states that whistleblowing actions can be associated with prosocial theory because whistleblowing is a form of prosocial action by members of the organization to convey directions, actions or policies which he thinks may be unethical, illegal, or disastrous for the long-term goals of the organization to individuals or other bodies who have a position to take corrective action. So, referring to prosocial theory, it can be concluded that whistleblowing actions show a form of employee commitment to protecting the organization from threats of things that are unethical or illegal. (Hayati & Wulanditya, 2018). The theory of Planned Behavior put forward by Ajzen (1991), also explains that the behavior carried out by a person appears because there is an intention or intention to carry out a behavior. The intention has an important role in determining whistleblowing action.

The whistleblowing system requires a collective effort within the organization because this system is effective in combating corruption only when all members of the organization participate. Participation in the whistleblowing system can be a response to provide information about indications of corruption (Winardi, 2013). Meng & Fook (2011), found that employees were still afraid and refused to report fraudulent acts. In Indonesia, there have been cases involving whistleblowers, including the case of Susno Duaji who revealed the existence of a tax mafia in his agency. This case involved Gayus Tambunan, a staff member of the Directorate General of Taxes. After the disclosure process, Susno Duaji was accused of several cases of gratuity for which he was sentenced to 3 years and 6 months, allegedly this was an act of retaliation for the report he made. In 2004, Muchasonah, the administrative head of the Madrasah Tswaniyah Jogoroto, Jombang, reported that the repair work of five classrooms at her school was deemed inappropriate by the police. The head of the Jombang Religious Affairs Office at that time reacted by transferring Muchasonah to become an administrative staff in another work unit and revoking his position as head of administration at the school (Mechtenberg et al., 2020; Valentine & Godkin, 2019; Ahmad et al., 2014).

The cases mentioned above can illustrate that the existence of a reporter including the aspect of his protection gives a negative message to law enforcement in Indonesia and has one thing in common, namely it results in "backlash" from the party being reported. Not many people are willing to take the risk of reporting a crime if they, their families, and their assets are not protected from threats that may arise because of the reports made. Likewise, if witnesses do not receive adequate protection, they will be reluctant to provide information by the facts that have been experienced, seen, and felt by themselves.

Previous research related to interest and intention in carrying out whistleblowing has revealed several influencing factors, including personal costs, professional commitment, and the seriousness of the wrongdoing. Studies by Busra et al. (2019); Aida et al. (2019), found no personal cost effect on the intention to do whistleblowing. Alwi & Helmayunita (2020), found the personal cost variable has a positive effect on whistleblowing intention, meanwhile Adli & Dewi (2017); (Putri et al. (2022), state that personal costs will reduce a person's intention to do whistleblowing. In other research, Nurhidayat & Kusumasari (2018); Agustiani & Hasibuan (2020), founds professional commitment has a positive effect on whistleblowing. While in research Rosalia (2017), professional commitment does not affect whistleblowing intentions. Abdullah & Hasma (2018); Mardah et al. (2021), show that the seriousness of wrongdoing has a positive effect on a person's intention to do whistleblowing. Research conducted by Aliyah (2015); Simatupang & Chariri (2021), shows the opposite result, this study explains that the seriousness of wrongdoing does not affect the intention to do whistleblowing.

Thus, the determinants of the seriousness of wrongdoing, and the professional commitment are factors that have a positive influence on whistleblowing intentions, potentially having a negative impact when carrying out the whistleblowing action, so adequate legal protection is needed. Personal cost determinants that indicate threats of retaliation have a negative relationship/correlation with the intention to take whistleblowing action. The existence of legal protection will encourage employee participation to be more courageous in reporting fraud to parties who can handle it.

The Corruption Eradication Commission (2023) revealed that fraud in the form of Corruption Crimes (TPK) during 2004-2022 in the Procurement of Goods and Services (PBJ) process amounted to 277 cases, under Bribery

with 904 cases, provided that bribery can also occur in the PBJ process. Whistleblowers have the advantage of knowing about the policy implementation process within the organization, enabling them to access information that is not available to the oversight system or the public (Chang et al., 2017). This creates gaps of vulnerability that are not visible in the PBJ process, such as bribery, gratuities, procurement 'arrangements', and other related frauds that are not documented in formal documents.

Based on the phenomenon and the inconsistency of the results of previous studies, the purpose of conducting research is to test and obtain empirical evidence regarding the effect of personal cost, professional commitment, and the seriousness of wrongdoing on the intention to commit whistleblowing. The research was conducted with empirical studies on employees with the functional position of Pengelola Pengadaan Barang/Jasa (PPBJ) at the Directorate of Construction Services Procurement, Directorate General of Construction Development, Ministry of Public Works and Housing (MPWH). The focus of this research is aimed at professionals who are directly involved in the technical implementation of the selection of government goods and services for infrastructure projects that have never been done by previous researchers and also the legal protection variable as a moderator which is still rarely used in previous research.

## Literature Review

### *Prosocial theory*

(Brief & Motowidlo, 1986), describes prosocial theory as the behavior of members in an organization to be directed at individuals, groups, or organizations where they interact and comply with organizational regulations and are carried out to increase the welfare of the individual, group, or organization. According to (Dozier & Miceli, 1985), Whistleblowing is a form of prosocial behavior related to selfish and altruistic behavior. In other words, whistleblowing is not entirely an altruistic action because it is also aimed at achieving personal gain.

### *Theory of planned behavior*

*Theory of Planned Behavior* (TPB) is a theory in psychology put forward by (Ajzen, 1991), that seeks to explain the relationship between attitudes and behavior. TPB emerged as an answer to the failure of attitude determinants in predicting actual action/behavior directly. TPB proves that interest (intention) is more accurate in predicting actual behavior and at the same time can act as a proxy that connects attitudes and actual behavior. SDGs have the aim of understanding and predicting the impact of behavioral intentions, identifying strategies in efforts to change attitudes, and explaining real human behavior. (Ajzen, 1991), explains that the motivational factor that influences behavior is intention. The intention is seen in how hard a person tries or how much effort is put into showing a behavior. The whistleblowing intention has an attachment to the theory of planned behavior because it relates to a person's intention or ability to act.

### *Whistleblowing*

*Whistleblowing* is defined as an act of reporting violations committed both inside and outside the organization. (Miceli & Near, 1984), defines whistleblowing as an action taken by an employee or former employee to reveal what is believed to be unethical, illegal, or immoral behavior to higher management (internal parties), external authorities, or the public. Whistleblowing actions are not intended to harm the organization, but rather to facilitate the disclosure of questionable actions by parties that can harm the interests of the organization and these actions are also contrary to organizational values.

### *Hypothesis Development*

*The prosocial theory* states that an individual inherently supports action to improve and serve social interests (Brief & Motowidlo, 1986), but prosocial theory emphasizes that the act of helping others is always accompanied by a consideration of the benefits and risks that may be received. The higher a person's perception of the risks that may arise when acting, the weaker one's intention to take that action will be. This is what is generally considered a personal cost (Schultz et al., 1993). Fear of reprisal/retaliation is a significant factor influencing the intention to report fraud Iskandar & Saragih (2018), If management's attitude towards whistleblowers proves to be indifferent,

hostile, and even hateful, then this will force individuals to be rational by only being inactive observers (Putriana et al., 2018).

Previous research from Busra et al. (2019); (Aida et al., 2019), found no personal cost effect on the intention to do whistleblowing. A study by Alwi & Helmayunita (2020), found the personal cost variable has a positive effect on whistleblowing intention, meanwhile, Adli & Dewi, (2017); (Putri et al., 2022), states that personal cost will decrease a person's intention to do whistleblowing. Based on the explanation above and the results of previous studies, the first hypothesis proposed is as follows:

*H1: Personal cost negatively influences the intention of employees to do whistleblowing action.*

(Brief & Motowidlo, 1986) defines prosocial theory as behavior/actions carried out by members of an organization against individuals, groups, or organizations aimed at improving the welfare of the individual, group, or organization. According to Zalmi et al. (2019), professional commitment can be defined as a form of a person's love for his profession voluntarily. Someone who has a strong commitment tends to do good deeds to save his professional organization to avoid deviant and fraudulent actions. In research by Agustiani & Hasibuan (2020), professional commitment has a positive effect on whistleblowing. While Rosalia (2017), professional commitment does not affect whistleblowing intentions. Meanwhile, research Rabbany & Nugroho, (2021), found that professional commitment hurts the intention to do whistleblowing. Based on the explanation above and the results of previous studies, the second hypothesis proposed is as follows:

*H2: Professional commitment has a positive effect on employee intentions to do whistleblowing actions.*

Ajzen (1991), formulated in the Theory of Planned Behavior that one of the determinants of behavior is subjective norms, namely perceptions of social pressure felt to do or not to do the behavior. According to (Miceli & Near, 1984), members of an organization who have observed wrongdoing or fraud, especially if the wrongdoing is serious, that person is more likely to whistleblow. So we can see that the more serious the wrongdoing that occurs, the more employee will take whistle-blowing actions.

Research conducted by Abdullah & Hasma, (2018); Mardah et al. (2021), shows that the seriousness of wrongdoing has a positive effect on a person's intention to do whistleblowing. Research conducted by Aliyah (2015); Simatupang & Chariri (2021), shows the opposite result, this study explains that the seriousness of the violation does not affect the intention to do whistleblowing. In contrast to the above research, Latan et al. (2021), found that the seriousness of wrongdoing will reduce the intention to carry out whistleblowing. Based on the explanation above and the results of previous studies, the third hypothesis proposed is as follows:

*H3: The seriousness of wrongdoing has a positive influence on the employee's intention to do whistleblowing actions.*

Overall, personal costs reduce the intention to do whistleblowing. If the perception of personal cost is high, then the willingness to report is lower. Semendawai et al. (2011), convey that if a whistleblower has reported to an authorized institution, a whistleblower needs to get good treatment. The prosocial theory emphasizes that the act of helping others is always accompanied by a consideration of the benefits and risks that may be received. Threats or retaliations from perpetrators of fraud are one of the considerations for employees to report fraud. The definition of threats based on Law Number 31 year 2014 is any type of action with direct or indirect consequences that makes a witness reluctant to act based on his testimony.

Efforts to protect the law provide relief and exercise the right to convince witnesses and victims. Napitupulu & Bernawati (2016); Indriani et al. (2019), found that legal protection has a positive effect on the intention to do whistleblowing. Another study by Abdullah & Hasma (2018), found that legal protection was not able to moderate the personal cost variable on the intention to do whistleblowing. Based on the explanation above and the results of previous studies, the fourth hypothesis proposed is as follows:

*H4: Legal protection weakens the negative effect of personal costs on employee intentions to do whistleblowing actions.*

Brief & Motowidlo (1986), defines prosocial theory as behavior or actions taken by members of an organization against individuals, groups, or organizations aimed at improving the welfare of the individual, group, or

organization. [Satrya et al. \(2019\)](#), state that someone who has a strong commitment to the organization or profession tends to do good deeds to save the organization so that it avoids deviant and fraudulent actions. When a person is committed to his profession, he will make an effort to achieve the goals of the profession.

Therefore, adequate legal protection is needed to strengthen the professional commitment of employees. [\(Nurhidayat & Kusumasari \(2018\)\)](#), shows that whistleblowing protection has a strong positive effect on whistleblowing intentions in cases where dishonest behavior is found. [Gokce \(2013\)](#) added that employees prefer to report violations internally compared to externally when employees are guaranteed their work. Based on the explanation above and the results of previous studies, the fifth hypothesis proposed is as follows:

*H5: Legal protection strengthens the positive influence of professional commitment on employee intentions to do whistleblowing actions.*

Organizational members who observe suspected violations are more likely to commit whistleblowing if the wrongdoing is serious ([Miceli & Near, 1984](#)). The seriousness of wrongdoing relates to the seriousness of a person in assessing fraud by considering the consequences that will occur in the organization, the things that underlie someone in committing fraud, as well as personal standards for an immoral act. Serious fraud is capable of creating greater negative consequences when compared with less serious fraud ([Winardi, 2013](#)).

[Andon et al. \(2018\)](#), found that the seriousness of fraud has a positive effect on whistleblowing intention, also similar to research by [Indriani et al. \(2019\)](#), where the seriousness of fraud will be a driving force for individuals to choose to do whistleblowing. The more serious the impact of the level of fraud, the higher the possibility of involvement of parties who have strategic positions. Therefore, adequate legal protection is needed to strengthen employee intentions to report high levels of fraudulent wrongdoing. Based on the explanation above and the results of previous studies, the sixth hypothesis proposed is as follows:

*H6: Legal protection strengthens the positive influence of the seriousness of wrongdoing on employee intentions to do whistleblowing actions*

## **Method**

The research design used is a causal quantitative research design that seeks to explain the position of the variables studied and the relationship between variables by a predetermined hypothesis. Data collection uses research instruments, and data analysis is statistically quantitative, to test the established hypothesis ([Bougie & Sekaran, 2019](#)). Causal research is used for research that tests whether a variable affects other variables that change (cause and effect). ([Bougie & Sekaran, 2019](#)). This research is classified as a survey method that uses a questionnaire as a data collection tool.

The population in this study are all State Civil Servants (ASN) with the Functional Position of *Pengelola Pengadaan Barang/Jasa (PPBJ)* at the Directorate General of Construction Development of the Ministry of Public Works and Public Housing, which is spread throughout Indonesia. This study uses a population to be used as research. The data collection method used in this study is a survey method, which is carried out by collecting primary data taken from the existing population. The survey was conducted using a tool in the form of a questionnaire. The questionnaire in this study used a closed questionnaire. The questionnaire was created digitally using an online survey administration service, GoogleForm, which was then distributed to respondents via a cross-platform instant messaging application, WhatsApp.

## **Results**

### *Respondent data*

The time used to carry out this research was one week of distributing questionnaires via Google Forms. The target of this research is ASN at the Ministry of PUPR with PPBJ role which is directly related to the auction process in the field. 90 questionnaires were received with details of the characteristics of the respondents presented in Table 1.

Table 1  
Characteristics of respondents

No	Description of Respondents	Frequency	Percentage (%)
1	Gender		
	- Man	56	62.00 %
	- Woman	34	38.00 %
2	Age		
	- Less than 30 years	49	54.00 %
	- 30 – 40 years	30	33.00 %
	- 41 – 50 years	5	6.00 %
	- Over 50 years	6	7.00 %
3	Education		
	- Bachelor (D4/S1)	61	32.00 %
	- Masters (S2)	29	4.00 %
4	Position		
	- The First Expert PBJ Manager	80	89.00 %
	- Young Expert PBJ Manager	9	10.00 %
	- PBJ Manager Associate Expert	1	1.00 %
5	Experience		
	- 13 years old	56	62 %
	- More than 3 years	34	38 %
	Total Respondents	90	100.00 %

#### *Descriptive statistics*

Descriptive statistical analysis aims to obtain an overview of the distribution of respondents' answers that have been collected in the study, including the minimum value, maximum value, average, and standard deviation. This analysis is related to the respondents' answers to each indicator question item in each variable in the questionnaire. The results of the descriptive statistics of the research variables are described in Table 2 below.

Table 2  
Descriptive statistical test results

Variable	N	Min	Max	Means	std. Dev
Intention to Do Whistleblowing	90	1	5	3,990	0.823
<i>Personal Cost</i>	90	1	5	2,705	1,120
Professional Commitment	90	1	5	4,094	0.769
Violation Seriousness Level	90	1	5	3,814	0913
Legal protection	90	1	5	4.127	0.795

Source: Processed primary data (2023)

Based on Table 2 above, it can be seen regarding the minimum value, maximum value, average (mean), and standard deviation. These values indicate respondents' answers from each indicator. The Whistleblowing Intention Variable is measured by 4 indicators, having a minimum value of 1 and a maximum of 5 with an average of 3.990. The personal cost variable is measured by 6 indicators, having a minimum value of 1 and a maximum of 5 with an average of 2.705. The professional commitment variable is measured by 7 indicators, having a minimum value of 1 and a maximum of 5 with an average of 4.094. The variable of the seriousness of the violation is measured by 5 indicators, having a minimum value of 1 and a maximum of 5 with an average of 3.814. The legal protection variable is measured by 6 indicators, having a minimum value of 1 and a maximum of 5 with an average of 4.127. Overall it can be seen that the standard deviation value of each variable does not exceed the average value. A standard deviation value that is smaller than the average value indicates that all existing data has a low deviation value (Dungan et al., 2015; Mela & Zarefar, 2016; Zakaria, 2015; Badera & Jati, 2020).

*Research instrument test**Validity test*

A validity test is used to measure the validity or validity of a questionnaire. Product Moment Pearson Correlation Validity Test uses the principle of correlating or connecting each item or question score with the total score obtained from the respondents' answers to the questionnaire. The basis for decision-making in this test is done by comparing the Sig. (2-tailed) with a probability of 0.05. If the value of Sig. (2-tailed) < 0.05 and the Pearson Correlation is positive, then the questionnaire items are valid. Based on Table 3 below, it can be seen that all question items have a significance value of less than 0.05 so it can be concluded that all question items are said to be valid.

Table 3  
Validity test results

Variable	Items	Sig	Information
Intention to Do Whistleblowing (Y)	Y. 1	0.000	Valid
	Y.2	0.000	Valid
	Y.3	0.000	Valid
	Y.4	0.000	Valid
<i>Personal Cost</i> (X1)	X1.1	0.000	Valid
	X1.2	0.000	Valid
	X1.3	0.000	Valid
	X1.4	0.000	Valid
	X1.5	0.000	Valid
	X1.6	0.000	Valid
Professional Commitment (X2)	X2.1	0.000	Valid
	X2.2	0.000	Valid
	X2.3	0.000	Valid
	X2.4	0.000	Valid
	X2.5	0.000	Valid
	X2.6	0.000	Valid
	X2.7	0.000	Valid
Violation Seriousness Level (X3)	X3.1	0.000	Valid
	X3.2	0.000	Valid
	X3.3	0.000	Valid
	X3.4	0.000	Valid
	X3.5	0.000	Valid
Legal Protection (M)	M. 1	0.000	Valid
	M. 2	0.000	Valid
	M. 3	0.000	Valid
	M. 4	0.000	Valid
	M. 5	0.000	Valid
	M. 6	0.000	Valid

Source: Processed primary data (2023)

*Reliability test*

The reliability test can be carried out jointly on all items or question items in the research questionnaire. The basis for decision-making in the reliability test is if the value of Cronbach's Alpha > 0.60 then the questionnaire or questionnaire is declared reliable or consistent. Table 5.5 is the result of calculating the reliability test for the variables Whistleblowing Intention (Y), Personal Cost (X1), Professional Commitment (X2), Serious Level of Violation (X3), and Legal Protection (M). The results show that all Cronbach's Alpha values obtained are reliable because these values exceed Cronbach's Alpha standard (0.60), so it can be said that all indicators or questionnaires are reliable or reliable as a means of measuring data variables.

Table 4  
Reliability test results

Variable	Cronbach Alpha	Information
Intention to Do Whistleblowing (Y)	0.870	Reliable
Personal Cost(X1)	0.898	Reliable
Professional Commitment (X2)	0.842	Reliable
Violation Seriousness Level(X3)	0.644	Reliable
Legal Protection (M)	0.876	Reliable

Source: Processed primary data (2023)

#### Classical assumption test results

This test is carried out to test the regression model because a good regression model is a model that is free from classical assumption problems. The following are the results of testing the classical assumptions.

#### Normality test

The normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution. In this study, normality testing was carried out by looking at the One Sample Kolmogorof-Smirnov Test. The data is normally distributed if the resulting Asymp Sig (2-tailed) is greater than the alpha value of 0.05 (5%). Based on the results of the normality test, a significant value was produced, which was 0.200, which was greater than 0.05. This shows that the distribution of residuals is normally distributed so it can be said that the regression model meets the assumption of normality.

#### Multicollinearity test

The multicollinearity assumption test is intended to test whether there is a linear relationship between one independent variable and another independent variable. Whether there are symptoms of multicollinearity can be seen from the value of the Tolerance and Variance Inflation Factor (VIF). The regression model has a multicollinearity problem if the Tolerance value is  $< 0.10$  and the VIF value is  $> 10$ .

Table 5  
Multicollinearity test results

Variable	tolerance	VIF	Information
Personal Cost	0.973	1,029	No multicollinearity
Professional Commitment	0.346	2,889	No multicollinearity
Violation Seriousness Level	0.471	2.125	No multicollinearity
Legal protection	0.390	2,567	No multicollinearity

Source: Processed primary data (2023)

Based on Table 5 above, it can be seen that these variables have a Tolerance value of  $> 0.10$  and a VIF value  $< 10$ . Therefore, it can be concluded that the regression model built is free from multicollinearity problems.

#### Heteroscedasticity test

The heteroscedasticity test aims to test whether in the regression model, there is an inequality of variance from the residuals of one observation to another. The way to detect whether there is heteroscedasticity in this study is to use the Glejser Test.



Table 6  
Glejser test results

Variable	Sig.	Information
<i>Personal Cost</i>	0.398	No heteroscedasticity
Professional Commitment	0.294	No heteroscedasticity
Violation Seriousness Level	0.153	No heteroscedasticity
Legal protection	0837	No heteroscedasticity

Source: Processed primary data (2023)

Based on Table 6, it can be seen that the results of the Glejser test for all significant values (sig.) of the independent variables are greater than 0.05. This shows that in the regression model of this study, there are no symptoms of heteroscedasticity, so the regression model is feasible to use.

#### *Results of regression analysis and hypothesis testing*

This study uses the Moderated Analysis Regression (MRA) method. The MRA results are presented in Table 7. below.

Table 7  
Regression test results and coefficient of determination

Model	Variable	Beta Coef	t-test	Sig.
1	(Constant)	1.527	.254	.800
	Personal Cost (PC)	-.413	-2.516	**.014
	Professional Commitment (KP)	-.249	-.967	.336
	Violation Seriousness Level (TKP)	1.069	2.050	**.044
	Legal Protection (Mod)	.172	.740	.461
	PC * Legal Protection	.014	2.200	**.031
	KP * Legal Protection	.021	2.198	**.031
	TKP * Legal Protection	-.035	-1.851	.068

Note: R2 = 0.859, \*\*) = accepted with a significance of <5%

Source: Processed primary data (2023)

Based on the results of the regression test and the coefficient of determination, it can be described as follows:

- 1) Hypothesis 1 states that personal cost negatively influences the intention of employees to do whistleblowing action. Hypothesis 1 is carried out by looking at model 1 with criteria acceptable if the value of the regression coefficient is negative with  $\alpha$  below 5%. As shown in the Model above, the competency variable has a positive regression coefficient value of -0.413 and a significance value of 0.014 ( $0.014 < 0.05$  so it is significant). The regression coefficient value of -0.413 indicates that if personal costs increase by one unit, then the employee's intention to do whistleblowing will decrease by -0.413. This shows that there is a negative effect of personal cost on the intention to do whistleblowing. Given such a result, hypothesis 1 is accepted.
- 2) Hypothesis 2 states that professional commitment has a positive effect on the intention to do whistleblowing. The hypothesis is tested by looking at the model above and can be accepted if the coefficient value is positive with  $\alpha$  below 5%. Based on the results of the model above testing, the regression coefficient has a negative sign of -0.249 and a significance value of 0.336 ( $0.336 > 0.05$  so it is not significant). This shows that professional commitment does not affect the intensity to do whistleblowing so that hypothesis 2 is declared not supported.
- 3) Hypothesis 3 states that the seriousness of wrongdoing has a positive effect on the intention to commit whistleblowing. The hypothesis is tested by looking at model 1 which is acceptable if the value of the regression coefficient is positive with  $\alpha$  below 5%. As shown in the Model, the whistleblowing variable has a positive regression coefficient value of 1.069 and a significance value of 0.044 ( $0.044 < 0.05$  so it is

significant). The regression coefficient value of 1,069 indicates that if the seriousness of wrongdoing increases by one unit, then the intention to commit whistleblowing will increase by 1,069. This shows that there is a positive effect on the seriousness of wrongdoing on the intention to commit whistleblowing. Given such a result, hypothesis 3 is accepted.

- 4) The next hypothesis testing is legal protection as a moderating variable that interacts with personal costs. Hypothesis 4 states that legal protection strengthens the effect of personal costs on the intention to do whistleblowing. The hypothesis is tested by looking at model 2 and can be accepted if the value of the regression coefficient is positive with  $\alpha$  below 5%. Based on the results of testing the regression model 2, the regression coefficient has a positive sign of 0.014 and a significance value of 0.031 ( $0.031 < 0.05$  so it is significant). This shows that personal costs can moderate and can weaken the negative effect of personal costs on whistleblowing intentions so hypothesis 4 can be supported.
- 5) Hypothesis 5 states that legal protection strengthens the effect of professional commitment on the intention to commit whistleblowing. The hypothesis is tested by looking at model 2 and can be accepted if the coefficient value is positive with  $\alpha$  below 5%. Based on the results of testing the regression model 2, the regression coefficient has a positive sign of 0.021 and a significance value of 0.031 ( $0.031 < 0.05$  so it is significant). This shows that legal protection can moderate and can strengthen the effect of professional commitment on the auditor's ability to detect fraud so that hypothesis 5 is stated to be supported.
- 6) Hypothesis 6 states that legal protection strengthens the effect of the seriousness of wrongdoing on the intention to commit whistleblowing. The hypothesis is tested by looking at model 2 and can be accepted if the coefficient value is positive with  $\alpha$  below 5%. Based on the results of model 2 testing, the regression coefficient has a negative sign of -0.035 and a significance value of 0.068 ( $0.068 > 0.05$  so it is not significant). This shows that legal protection does not affect the seriousness of wrongdoing against the intention to commit whistleblowing so that hypothesis 6 is declared not supported.

## Discussion

### *Personal cost negatively influences the intention of employees to do whistleblowing action*

The first hypothesis states that personal costs negatively influence the intention to do whistleblowing. The test results show that the first hypothesis (H1) is supported. This can be interpreted that the higher the personal cost, the lower the level of intention to carry out whistleblowing. These results are not in line with research from [Aida et al. \(2019\)](#), as well as [Chang et al. \(2017\)](#), which state that personal costs do not affect whistleblowing actions. Personal cost can be interpreted as an employee's view of the risk of retaliation or sanctions from members of the organization which can reduce interest in reporting fraudulent acts. If management's attitude towards whistleblowers proves to be indifferent, hostile, and even hateful, then this will force individuals to be rational by only being inactive observers [Putriana et al. \(2018\)](#). Everyone's perception of personal cost is different, but according to [Miceli & Near \(1984\)](#), organizational members who view personal costs as high will assume that by carrying out whistleblowing actions, they will receive bad consequences.

The prosocial theory emphasizes that the act of helping others is always accompanied by a consideration of the benefits and risks that may be received. The higher a person's perception of the risks that may arise when acting, the more it will weaken one's intention to take that action ([Schultz et al., 1993](#)). Whistleblowing carries the risk of threats/retaliation so according to this theory, individuals with high personal costs will not do whistleblowing. Employees will feel that if they do whistleblowing they will be ostracized and will receive a reply from the person who was reported.

This research is in line with research from [Adli & Dewi \(2017\)](#), which states that personal cost has a significant negative effect on the intention to carry out whistleblowing actions. This research supports the research by [Aliyah \(2015\)](#), who found empirical evidence that a person's intention to carry out whistleblowing actions is of them influenced by personal costs, and supports research by [Kaplan & Whitecotton \(2001\)](#), who found empirical evidence that one of the predictors of interest in carrying out whistleblowing actions by employees for violating professional rules is a personal cost.

### *Professional commitment has no effect on intention to do whistleblowing action*

The second hypothesis states that professional commitment has a positive effect on the auditor's ability to detect fraud. The test results show that the second hypothesis (H2) is not supported. The results of the analysis show that

the variable of professional commitment has no significant effect on the intention to do whistleblowing. In prosocial theory, professional commitment can be defined as a form of a person's love for his profession voluntarily. When a person is committed to his profession, he will make an effort to achieve the goals of the profession.

The absence of the influence of professionalism on the intention to carry out whistleblowing can be due to a large ethical dilemma in an employee in choosing between loyalty to the organization or loyalty to himself who has strong ideals. These results are also by research [Faradiza & Suci \(2017\)](#) who found that an employee who is still young and has not too long work experience tends to have a commitment to a different profession compared to those who are more experienced. Most of the respondents in this study were under 30 years old with a working period of 1-3 years. This is supported by statements [Latan et al. \(2021\)](#), that most studies show that older and more experienced employees have a higher tendency to whistleblowing. This is because the more experienced a person is, the more committed they are to the profession and organization where they work.

The results of this study do not support the results of the research conducted by [Satrya et al. \(2019\)](#), which states that professional commitment influences whistleblowing intentions. The higher the commitment to the profession, the higher the employee's desire to do whistleblowing. Meanwhile, this study shows that the effect of the variable professional commitment for employees with PPBJ roles does not affect the intention to do whistleblowing.

*The seriousness of wrongdoing has a positive influence on the employee's intention to do whistleblowing action*

The third hypothesis states that the seriousness of the violation has a positive effect on the auditor's ability to detect fraud. The test results show that the third hypothesis (H3) is supported. The level of seriousness of the violation in the theory of planned behavior is related to the attitude toward behavior, namely, the actions taken can provide positive and beneficial things for the organization. This can be proven well, when employees who see the serious impact of violations that can result in losses for their professional organizations will generate an intention within them to take action to report violations that occur so that these violations can be overcome and no longer harm the organization.

The results of this study are in line with research conducted by [Suryono & Chariri \(2016\)](#); [Aida et al. \(2019\)](#); [Busra et al. \(2019\)](#), that the seriousness of wrongdoing affects the intention to do whistleblowing. The more serious a Wrongdoing that occurs, the stronger the intention that arises to take whistleblowing action. If the materiality of fraud has a high level, it can increase the magnitude of the impact of losses and also the danger, this shows the increasingly unethical act of fraud. However, different results were shown in the research conducted by [Sartika & Mulyani \(2020\)](#), that the level of seriousness of wrongdoing does not affect the intention to do whistleblowing.

*Legal protection weakens the negative effect of personal cost on employee intention to do whistleblowing actions*

The fourth hypothesis states that legal protection weakens the effect of personal costs on whistleblowing intentions. The test results show that the fourth hypothesis (H4) is supported. Legal protection is proven to weaken the negative effect of personal cost on the intention to do whistleblowing. Some employees are ready to take risks for themselves, their families, and their assets in reporting fraud if they get protection from threats that might arise because of the report. Employees will not provide explanations based on the facts obtained if they do not receive appropriate legal protection.

The results of this study can prove that the enactment of a legal protection system can increase the courage of employees to carry out whistleblowing. [Gokce \(2013\)](#), explains that negative consequences in the form of threats or retaliation received by whistleblowers can be minimized by the presence of available factors or resources in the form of adequate legal protection. When individuals get adequate legal protection, the individual's intention to carry out whistleblowing increases. This shows that institutions need to ensure that there is protection for a whistleblower so that the personal costs experienced can be reduced. This is important to do considering that an organization that has a high level of protection against whistleblowers tends to have good performance ([Shonhadji, 2022](#)).

*Legal protection strengthens the positive influence of professional commitment on employee intentions to do whistleblowing actions*

The fifth hypothesis states that legal protection strengthens the positive influence of professional commitment on whistleblowing intentions. The test results show that the fifth hypothesis (H5) is supported. Even though someone is committed to a professional attitude, there is a sense of maintaining and maintaining the good name of an organization so sometimes they are reluctant to do whistleblowing. In addition, one of the efforts to maintain a

position in the organization is to stay on the path that has been determined by the organization to create pressure to be neutral. In the theory of planned behavior regarding the determinants of attitude towards behavior, where attitude is a tendency to approach or avoid, respond positively or negatively to various social situations. Employees will act according to the attitude that is in them toward a behavior.

Legal protection provides confidence that the problems disclosed by the complainant will be handled appropriately to minimize the possibility of widening the impact that could be bad for other professionals in the organization, thereby increasing employee intentions to carry out whistleblowing. These results are not by research [Abdullah & Hasma \(2018\)](#), which state that legal protection cannot moderate the influence between organizational commitment and intention to carry out whistleblowing.

#### *Legal protection does not affect the seriousness of wrongdoing against the intention to do whistleblowing*

The sixth hypothesis states that legal protection does not affect the seriousness of wrongdoing to the intention to commit whistleblowing. The test results show that the sixth hypothesis (H6) is not supported. This means that the legal protection variable is not a variable that moderates the seriousness of fraud against the intention to commit whistleblowing action, so the sixth hypothesis (H6) is rejected. Employees who have the perception that all types of violations that occur are relatively serious types of violations and can cause a relatively large impact on themselves and the organization, therefore, potential reporters will be encouraged to report suspected violations.

In PUPR Minister Circular Letter Number 4/SE/M/2021 concerning Guidelines for Implementation of Risk Management at the Ministry of Public Works and Public Housing, a hierarchy of risk impacts is set out in order from the risk with the greatest impact on the organization. The top three risks in the hierarchy are financial, reputational, and legal violations. This can be a reference for employees to assess the types of violations that exist and create an intention to report based on responsibility to avoid risks that may arise so that legal protection is not a major consideration for an employee to make a report ([Hersh, 2002](#); [Cordis & Lambert, 2017](#); [Schultz & Harutyunyan, 2015](#); [Arsawati, 2016](#)).

#### *Limitations*

Research related to legal protection against the intention to carry out whistleblowing in the public sector environment in Indonesia is not too much so references are still very limited. The researcher also only examines whistleblowing intentions in general, not specifically defining whistleblowing on certain channels such as internal whistleblowing and external whistleblowing. This causes the generalization of the research model to be limited to defining the intention to commit whistleblowing in general. The use of a questionnaire in this study allows for weaknesses that occur inherent in the questionnaire method, such as answers that are not accurate enough, the respondents are not honest and serious in answering, as well as questions that may be incomplete and not understood by the respondents.

#### **Conclusion**

This study examines the individual and situational factors that influence an individual's intention to do whistleblowing. Individual factors consist of personal costs and professional commitment, while situational factors consist of the seriousness of the violation. The sample used in this research is ASN at MPWH with the functional role PPBJ. The results of this study indicate that the employee's intention to carry out whistleblowing is influenced by personal costs and the seriousness of the violation. The personal cost was found to hurt the intention to do whistleblowing, while the seriousness of the violation had a positive effect on the intention to do whistleblowing. The results of this study also show that professional commitment does not affect employee intentions to do whistleblowing. Research also shows that legal protection weakens the negative effect of personal costs and strengthens the effect of professional commitment on the intention to commit whistleblowing, however, legal protection does not moderate the effect of the seriousness of the violation.

The results of this study can contribute to the behavioral accounting literature by confirming the theories used, namely the Theory of Planned Behavior (TPB) and the Prosocial Theory. This study also succeeded in explaining the factors that influence the intention of civil servants with PPBJ functional positions to take whistleblowing actions, namely personal costs, professional commitment, and the seriousness of the violation. This research model can explain changes in internal auditors' whistleblowing intentions of 85.90%, and the remaining 14.10% is influenced by other constructs outside the model proposed in this study. The practical implications of the results of this study can be used as a reference for increasing employee intentions to take whistleblowing actions within the MPWH by

taking into account employee perceptions by considering individual and situational factors. The legal protection that can positively moderate personal cost variables and professional commitment is expected to be further strengthened by improving the whistleblowing system at the MPWH by updating the regulations on Procedures for Handling Reporting of Alleged Wrongdoing through the Whistleblowing System at the MPWH.

For further research, it is recommended to design a research model by defining whistleblowing intentions on specific channels, for example, internal whistleblowing or external whistleblowing. In addition, for similar research to add variables and explore this research qualitatively. Future researchers are also expected to explore the other side of the governance of whistleblowing handling, namely the perception held by the whistleblowing organizer or the party receiving the report.

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