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Daisar Rahman
daisarrahan@gmail.com

Nur Hayati
University of Trunojoyo, Madura, nur.hayati@trunojoyo.ac.id

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THE EFFECT OF PERSONAL AND SITUATIONAL FACTORS ON THE INTENTION OF WHISTLEBLOWING WITH MODERATED LEGAL PROTECTION

Daisar Rahman

Nur Hayati*

Accounting Study Program, Universitas Trunojoyo Madura

nur.hayati@trunojoyo.ac.id

Abstract

This research is to determine the effectiveness of legal protection in strengthening the relationship between attitude toward behavior, subjective norm, perceived behavioral control, the seriousness of wrongdoing, status of the wrongdoer, and reward with whistleblowing intentions. The population in this research was civil servants who were Regional Inspectors in all regencies in Madura. The sampling technique in this study was purposive sampling consisting of 104 civil servants who had functional positions as auditors, staffing auditors, or supervisors of regional government (P2UPD). Data was collected by distributing questionnaires directly to the respondents. The data analysis technique used in this study was PLS-SEM by using Smart-PLS 3.0 software. The results of the study found that (1) Attitude toward behavior, subjective norm, and reward affect whistleblowing intentions; (2) Perceived behavioral control, seriousness of wrongdoing, and status of the wrongdoer does not affect whistleblowing intentions; (3) Legal protection is unable to strengthen the relationship between attitude toward behavior, subjective norm, perceived behavioral control, the seriousness of wrongdoing, status of the wrongdoer, and reward with whistleblowing intentions.

Keywords: *whistleblowing intention, attitude toward behavior, subjective norm, perceived behavioral control, seriousness of wrongdoing, status of the wrongdoer, reward, and legal protection*

INTRODUCTION

Corruption is the most common fraud risk for organizations in various industries globally and ranks first with a percentage of 51% in the Asia-Pacific region (ACFE 2020). Indonesia's Corruption Perception Index (CPI) is still low compared to Malaysia, Singapore, and Brunei Darussalam and Indonesia is ranked 85th out of 180 countries globally (Transparency International 2019). The 2018 Corruption Eradication Commission Annual Report states that the

public perceives that there are two actors who are the biggest perpetrators of corruption, namely members of the DPR/DPRD at 77% and Regional Heads at 97%. East Java is the province with the most cases of regional heads committing fraud, with a total of 52 corruption cases with state losses reaching Rp 125.9 billion (ICW 2019). Furthermore, ICW (2019) mentioned that corruption mostly occurred in district governments, with a total of 170 cases and state losses reaching Rp 833 billion.

Hwang et al. (2008) stated that whistleblowing is the right way to prevent and deter fraud, loss, and abuse. According to Sweeney (2008), a complaint from a whistleblower is proven to be more effective than other methods in uncovering fraud. The existence of a report from a whistleblower becomes initial evidence that is difficult to obtain (Carr and Lewis 2010). Meanwhile, corruption cases using the investigation method take a long time and have high costs. Therefore, for the mechanism for fraud monitoring and controlling in an agency to run more optimally, a whistleblowing system must be in effect. One way is to encourage individuals who are brave and willing to become whistleblowers. Apaza and Chang (2011) describe that a whistleblower is one of the most useful sources of information, both in the government sector and in the public sphere, where they have a supervisory function.

The role of a whistleblower in uncovering fraud is very important, therefore understanding the factors underlying the intention of reporting fraud is a crucial topic (Bame-Aldred et al. 2007). Identifying the predictors of someone's intention to whistleblow is important (Cassebatis and Wortley 2013). Cassebatis and Wortley (2013) divide predictors of whistleblowing intentions into two factors, namely personal factors and situational factors. Vadera et al. (2009) argued that the scope of personal factors in influencing whistleblowing intentions is broad, and findings are inconsistent. Meanwhile, according to Winardi (2013), individual factors are not the only factors that influence the intention to whistleblow because intentions can change according to the situation that occurs.

This study uses three personal factors and three situational factors as predictors of whistleblowing intentions, referring to previous studies that are relevant to legal protection as moderating variables. Legal protection is used as a moderating variable

because according to ICJR (2019), applications for protection to the Witness and Victim Protection Agency (LPSK) for corruption cases have increased by 145%. In 2017 there were only 53 applicants, while in 2018 it rose to 130 applications. This research was conducted at the district inspectorate in Madura. The importance of this research is on public sector organizations such as the inspectorate because, according to Seda and Kramer (2015), officers or employees in public sector organizations often compromise their integrity by accepting bribes, gratuities, or other types of fraud.

The first personal factor is attitude toward behavior. Attitude is not behavior, but attitude presents a readiness for action that leads to behavior (Lubis 2010). Bagustianto and Nurkholis (2015), Marantika et al. (2017), Mulfag and Serly (2019), Saud (2016), Winardi (2013), and Zakaria et al., (2016), argued that attitude toward behavior has a positive effect on whistleblowing intentions. Different results were obtained by Aliyah (2015), Fajri (2017), and Iskandar and Saragih (2018), which suggested that attitude toward behavior did not affect whistleblowing intentions. The second personal factor is subjective norm. Subjective norms are perceived as social factors to do or not do the behavior (Wibowo 2015). Winardi (2013), and Zakaria et al. (2016) state that subjective norms have a positive effect on whistleblowing intentions. Meanwhile, Iskandar and Saragih (2018), and Mulfag and Serly (2019), argue that subjective norms have a significant effect. Different results were obtained by Fajri (2017), who declared that subjective norms had no effect on whistleblowing intentions. The third personal factor is perceived behavioral control. According to Wibowo (2015), perceived behavioral control shows feelings of being easy or difficult to manifest behavior and is assumed to reflect past experiences as well as anticipation of obstacles. Damayanthi et al.

(2017), Fajri (2017), Park and Blenkinsopp (2009), and Zakaria et al. (2016) describe that perceived behavioral control has a positive effect on whistleblowing intentions. Meanwhile, Iskandar and Saragih (2018), Mulfag and Serly (2019), and Winardi (2013) state that perceived behavioral control has a significant effect. Different results were obtained by Saud (2016), who found that perceived behavioral control had no effect on whistleblowing intentions.

Abdullah and Hasma (2017) state that the level of seriousness of fraud has a positive effect on whistleblowing intentions. Meanwhile, Andon et al. (2018), Bagustianto and Nurkholis (2015), Caillier (2016), Mulfag and Serly (2019), Robinson et al. (2012), and Winardi (2013) state that the level of seriousness of fraud is affected significantly. Different results were obtained by Aliyah (2015) and Hanif and Odiatma (2017), who argued that the level of seriousness of fraud had no effect on whistleblowing intentions. The second situational factor is the status of the fraud perpetrator. According to Miceli et al. (1999), a person who reports a fraud depends on the power possessed by the fraud perpetrator in the organizational context. Dozier and Miceli (1985) expressed that member of an organization with high status have sufficient power to suppress whistleblowing and to take revenge. The third situational factor is reward. According to Simamora (2004), reward is an incentive that links pay on the basis of being able to increase employee productivity in order to achieve a competitive advantage. This variable is interesting to re-examine because the former auditor of the Supreme Audit Agency (BPK) named Khairiansyah Salman received the Integrity Award for being a whistleblower from Transparency International (www.transparency.org). Previous research that discussed whistleblowing intentions with reward variables such as Fajri (2017), states that rewards have a negative

effect on whistleblowing intentions. Meanwhile, Andon et al. (2018) stated that reward has a significant effect. Different results were obtained by Ayagre and Aidoo-Buameh (2014) and Marantika et al. (2017), which stated that rewards had no effect on whistleblowing intentions.

Based on the description above, the researcher is interested in re-examining the past research with the research title "The Effect of Personal and Situational Factors on The Intention of Whistleblowing with Moderated Legal Protection." The importance of this research lies in the inconsistency of previous research and the lack of research on whistleblowing in the public sector. Public sector organizations are considered important because, according to Seda and Kramer (2015), officers or employees in these organizations often compromise their integrity by accepting bribes, gratuities, or other types of fraud.

THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) was first proposed by Ajzen (1991) in which this theory is the result of an extension of the *Theory of Reasoned Action*. According to Ajzen (1991), TPB is a theory designed to predict and explain human behavior in certain contexts. Ajzen (1991) states that in the theory of planned behavior, there are three main predictors that influence an individual's intention to perform a behavior, which are attitude toward behavior, subjective norm, and perceived behavioral control.

Whistleblowing

Near and Miceli (1985) define whistleblowing as disclosure by members (former or current) of the organization of illegal, immoral, or illegitimate practices under the control of the leadership to

individuals or organizations that can have the effect of remedial action. Tuanakotta (2016) defines whistleblowing comprehensively, namely disclosing acts of violation or acts that are against the law, unethical/immoral, or other acts that can harm the organization or stakeholders. This is carried out by employees or organizational leaders to the leadership of the organization or other agencies that can take action on the violation. Thus, fraudulent practices or acts can be carried out by employees or by company management, while whistleblowers are generally more often carried out by subordinates/employees or external parties. Rocha and Kleiner (2005) argue that whistleblowing is a complex phenomenon because employees face a difficult choice between being loyal to the organization or carrying out social duties to do the right thing with all the consequences.

Attitude Toward Behavior

Attitude is a factor in a person studied to give a positive or negative response to an assessment of something given. According to Ajzen (1991), attitude is the extent to which individuals assess and evaluate favorable or unfavorable behavior that can affect the individual's intention to perform the behavior. McShane and Von Glinow (2010) provide a definition of attitude as a cluster of beliefs (group of beliefs), assessed feelings (feelings are assessed), and behavioral intentions (intentions to behave) towards people, objects, or events (called attitude objects).

The Theory of Planned Behavior (TPB) put forward by Ajzen (1991) discusses human behavior, which considers many things before the behavior is formed and even before there is an intention to behave. One predictor of measuring the presence of intention is attitude toward behavior (Ajzen 1991). According to Rahman et al. (2017), attitudes are evaluative statements, whether desired or not, regarding objects of people or

related events that can be known by looking at the three elements of attitude, namely: the cognitive, the affective, and behavior.

Empirically, attitude toward behavior has a relationship with whistleblowing intentions. Research conducted by Alleyne et al. (2019), Bagustianto and Nurkholis (2015), Mulfaq and Serly (2019), Saud (2016), Siallagan et al. (2017), Trongmateerut and Sweeney (2013), Winardi (2013), and Zakaria (2016), argued that attitude toward behavior has a positive effect on whistleblowing intentions. Different results were obtained by Aliyah (2015) and Iskandar and Saragih (2018), which stated that attitude toward behavior had no effect on whistleblowing intentions.

Based on the description above, attitude relates to the extent to which each individual evaluates an action, whether beneficial or not (Park and Blenkinsopp 2009). Attitudes toward behavior can be considered beneficial if they are positive and vice versa not beneficial if the attitude toward a behavior is harmful and has negative consequences. Someone who becomes a whistleblower is believed to think that whistleblowing is a positive action. From this discussion, the following hypothesis can be formulated:

H1: *Attitude toward behavior affects whistleblowing intentions.*

Subjective Norm

According to Ajzen (1991), a *subjective norm* is a person's perception of the thoughts of others who will support or not support him in doing something. Subjective norm refers to the social pressure faced by individuals to do or not to do something. In summary, Cialdini and Trost (1998) say that subjective norms are one's interpretation of other people's opinions on an attitude.

Ajzen (2005) argues that subjective norms are a function of normative beliefs and motivation to comply with goals. Normative

beliefs in relation to whistleblowing can be interpreted as someone's belief that people around them agree or disagree if that person reveals fraud. While motivation to comply with objectives can be interpreted if someone believes that whistleblowing actions must be carried out and will create social pressure to whistleblow. On the other hand, if someone believes that whistleblowing should be avoided, it will create social pressure not to whistleblow. Subjective norms are related to environmental perceptions, ranging from family environment, coworkers, superiors, friends to the community. Zakaria (2016), suggests that the more influential the perception of the environment (the family environment to the community) is, the greater a person's motivation to comply, and has a greater possibility of the intention to whistleblow.

Previous research conducted by Winardi (2013) and Zakaria (2016) stated that *subjective norms* have a positive effect on whistleblowing intentions. Meanwhile, Iskandar and Saragih (2018), Mulfag and Serly (2019), Siallagan et al. (2017), and Trongmateerut and Sweeney (2013) describe that subjective norm have a significant effect. Different results were obtained by Fajri (2017), who argued that subjective norms had no effect on whistleblowing intentions.

Based on the description above, it can be concluded that subjective norms are one of the predictors that underlie a person's intention to behave in relation to environmental perceptions that influence a person to whistleblow, thus the following hypothesis can be formulated:

H2: *Subjective norm affects whistleblowing intentions.*

Perceived Behavioral Control

According to Ajzen (1991), behavioral control is the perception of the ease or difficulty in performing a behavior; the more

significant the perceived behavioral control, the stronger a person's intention to perform the behavior. The perception of behavioral control is based on two things. The first is *control belief* and the second is *perceived power* (perceptual power). Kreitner and Kinicki (2010) define perception as a cognitive process that allows a person to interpret and understand the surrounding environment.

According to Saud (2016), one of the control factors for whistleblowing comes from beliefs about organizational barriers, namely thwarting or deliberately ignoring the report. If this happens in an institution, it is likely that there is no individual intention to disclose fraud because of the difficulties experienced by the individual. According to Mesmer-Magnus and Viswesvaran (2005), another factor that becomes an obstacle for someone to become a whistleblower is the fear of retaliation for the reporting actions he has done. If there is a possibility of retaliation from the reported party to the whistleblower, then there will be no intention to whistleblow. On the other hand, the perception of receiving a lot of convenience in the process of disclosing fraud will increase whistleblowing intentions.

Previous research that argues that *perceived behavioral control* has a positive effect on whistleblowing intentions has been carried out by Park and Blenkinsopp (2009) and Zakaria (2016). Meanwhile, Alleyne et al. (2019), Iskandar and Saragih (2018), Mulfag and Serly (2019), Siallagan et al. (2017), and Winardi (2013) state that perceived behavioral control has a significant effect. Different results were obtained by Saud (2016), who stated that perceived behavioral control had no effect on whistleblowing intentions.

Based on the explanation above, it can be concluded that perceived behavioral control is a perception of the ease or difficulty experienced by a person when he is about to

behave so as to allow someone to *whistleblow*; thus, the following hypothesis can be formulated:

H3: *Perceived behavioral control has an effect on whistleblowing intentions.*

Severity Level of Cheating

Members of an organization will be more likely to disclose fraud if the fraud has a high level of seriousness. This is in line with what was conveyed by Schultz et al. (1993) where the seriousness of fraud has a relationship with the concept of materiality in accounting. The higher the seriousness of fraud, the intention to do whistleblowing will also increase. On the other hand, if the seriousness of the fraud is in the non-serious category, it is predicted that there will be no intention to reveal it. This is related to the theory of planned behavior proposed by (Ajzen 1991), where intention is influenced by certain factors. Therefore, the disclosure of fraud by a whistleblower is believed to be influenced by the seriousness of the fraud that occurred.

The seriousness of the fraud is a function of the objective characteristics of the situation, the person's real assessment of the seriousness of the problem, and the individual's tendency to exaggerate or minimize the seriousness of a problem (Graham 1986). Each member of the organization has a different perception of the seriousness of fraud, the higher the seriousness of the fraud, the higher the possibility of whistleblowing. Miceli et al. (1991) describe that organizational members may have different reactions to different types of fraud. Near et al. (2004) argue that someone is more likely to reveal fraud when the type of fraud is severe and dangerous.

Based on research conducted by Abdullah and Hasma (2017), the seriousness level of fraud has a positive effect on whistleblowing intentions. Meanwhile, Andon et al. (2018), Bagustianto and Nurkholis (2015),

Caillier (2016), Mulvag and Serly (2019), Robinson et al. (2012), and Winardi (2013) stated that the level of seriousness of fraud had a significant effect. Different results were obtained by Aliyah (2015) and Hanif and Odiatma (2017), which found that the level of seriousness of fraud had no effect on whistleblowing intentions. Based on the explanation above, it can be concluded that a person's perception of the seriousness of fraud will affect a person's intention to whistleblow, and the following hypothesis can be formulated:

H4: *The seriousness of the fraud affects the whistleblowing intention.*

Fraud Status

Gao et al. (2014) stated that a person's intention to *whistleblow* is significantly lower if the perpetrator of fraud is a superior rather than a coworker. This is because in the organizational context, power has a close relationship with the hierarchy of positions, and it can be assumed that the decision to disclose a fraud will be more complicated if the perpetrator has a high status. The research results by Gao et al. (2014) are related to the theory of planned behavior proposed by Ajzen (1991), which says that there are factors that underlie a person's intention to behave. The status of the perpetrator of fraud is something that a whistleblower considers when uncovering fraud.

According to Susanto (1983), status is a person's position that can be reviewed regardless of the individual. So, status is an objective position that gives rights and obligations to the person who occupies that position. According to Nickolan et al. (2018), the status of the perpetrator of fraud is the status of the individual who commits fraud. The results of research by Cortina and Magley (2003) show that employees who work in the public sector and who have low positions are more likely to experience retaliation. Therefore, if the perpetrator of

fraud has a high status and has a lot of power in the organization, then whistleblowers are more likely to receive retaliation more often (Nickolan et al. 2018).

Studies conducted by Cortina and Magley (2003), Gao et al. (2014), Miceli et al. (1991), Mulfag and Serly (2019), and Winardi (2013) states that the status of fraud perpetrators has a significant effect. Different results were obtained by Hanif and Odiatma (2017), which stated that the status of the fraud perpetrator had no effect on whistleblowing intentions. Based on the explanation above, it can be concluded that someone's intention to whistleblow is influenced by the status of the fraud perpetrator, where the higher the status of the fraud perpetrator, the higher the intention of someone to whistleblow. Thus, the following hypothesis can be formulated:

H5: The of the fraud perpetrator affects the whistleblowing intention.

Rewards

The theory of needs put forward by Abraham Maslow (Robbins and Judge 2015) explains that every human being has a desire to satisfy a number of needs. One of the needs is the need for appreciation, including status, position, and recognition. This theory is in line with the whistleblowing concept in which a whistleblower is believed to need a reward for all his efforts in uncovering fraud.

A *reward* is an effort to foster a feeling of being accepted (recognized) in the work environment, which touches on aspects of compensation and aspects of the relationship between workers and others (Nawawi 2005). According to Mahsun (2006), rewards are divided into two types, namely social and psychic rewards. Currently, the reward system in modern organizations is generally divided into two categories, financial and non-financial rewards (Liu and Tang 2011). Financial rewards can be in the form of something that is certain, such as salary, or in accordance

with performance in the form of allowances (Armstrong and Stephens 2005). Non-financial rewards such as awards, working time arrangements, opportunities for education, training, positions, and so on (Chiang and Birtch 2011). Brink et al. (2013) argued that if there is no reward internally (agencies) when reporting fraud, then external rewards will be an impetus for someone to become a whistleblower.

Research conducted by Andon et al. (2018), Brink et al. (2013), Fajri (2017), and Xu and Ziegenfuss (2008) stated that rewards affect whistleblowing intentions. Different results were obtained by Ayagre and Aidoo-Buameh (2014) and Marantika et al. (2017), which stated that reward had no effect. Based on the explanation above, it can be concluded that reward is believed to be one of the factors that influence someone to disclose fraud. Financial rewards given to whistleblowers tend to increase someone's intention to whistleblow, and the following hypothesis can be formulated:

H6: Rewards affect whistleblowing intentions.

Legal protection

Based on the theory of needs put forward by Abraham Maslow (Robbins and Judge 2015), legal protection is part of the need for security, both physically and emotionally. Every whistleblower needs a sense of security not only for himself but also for his family. Juridically normative, based on Law no. 31 of 2014 concerning the Protection of Witnesses and Victims, Article 5 paragraph 1 letter a state that witnesses and victims have the right to obtain protection for themselves, their family, and property and are free from threats related to the testimony they will, are currently, or have given. This means that a whistleblower will be very ready to reveal fraud if this regulation is implemented correctly. Nixson et al. (2013) said that until now, there is no legislation that

specifically regulates whistleblowing. Furthermore, Nixon et al. (2013) argues that the current regulations in their implementation are still far from being able to protect the existence of whistleblowers. According to Noho (2016), currently the practice of reporting and protection systems for whistleblowers in Indonesia has not been fully implemented in government, state, and public institutions, or the private sector. Indonesia is very far behind other countries, such as the United States, Australia, and countries in Europe.

According to Rasjidi and Wyasa (1993), the law can be functioned to realize protection that is predictive and anticipatory. Whistleblowers need legal protection because they are very vulnerable to intimidation and threats from various parties and even tend to be the target of criminalization such as defamation and unpleasant acts by their opponents. In the end they may be prosecuted and punished, even though they are the key to eradicating corruption. Many fraud cases that have occurred have not been revealed due to the absence of formal regulations. Whereas according to Morrison (2011), creating good governance requires a whistleblowing system.

Whistleblowers have an important role *in* making it easier to uncover fraud; therefore, it is crucial to provide legal protection for them. In international law, the instrument of protection against whistleblowers is regulated by UNCAC (*United Nations Convention Against Corruption*).m Whereas in Indonesia, legal protection for whistleblowers is regulated in Law Number 31 of 2014 concerning the Protection of Witnesses and Victims. However, according to Nixon et al. (2013), the various existing laws have not been set out clearly and unequivocally regarding legal protection for whistleblowers.

Research conducted by Abdullah and Hasma (2017) shows that legal protection is

able to strengthen the relationship between the seriousness of fraud and whistleblowing intentions. The existence of firm and clear legal protection will increase the whistleblower's intention to carry out whistleblowing. Based on the explanation above, it can be concluded that legal protection for their personal selves, family, and property, as well as being free from threats related to the testimony that will, is being, or has been given, is very much needed by every person, especially a whistleblower. This means that a whistleblower will be very ready to reveal the existence of fraud if this regulation is implemented correctly; in other words, that there is clear legal protection. Thus, the following hypotheses can be formulated:

H7: Legal protection strengthens the relationship between *attitude toward behavior, subjective norms, perceived behavioral control, seriousness of fraud, fraud perpetrator status, and rewards with whistleblowing intentions*

This study examines the predictors of a person's intention to whistleblow. The predictor of a person's intention to whistleblow in this study is divided into two factors, namely personal factors and situational factors, with legal protection as a moderating factor. Personal factors include attitude toward behavior, subjective norms, and perceived behavioral control. Situational factors include the level of seriousness of the fraud, the status of the perpetrator of the fraud, and rewards. The framework of thought in this study is described in Figure 1.

The population in this study were all Civil Servants (PNS) in the regional inspectorate of Madura Regency, including the Bangkalan Regency Regional Inspectorate, Sampang Regency Regional Inspectorate, Pamekasan Regency Regional Inspectorate, and Sumenep Regency Regional

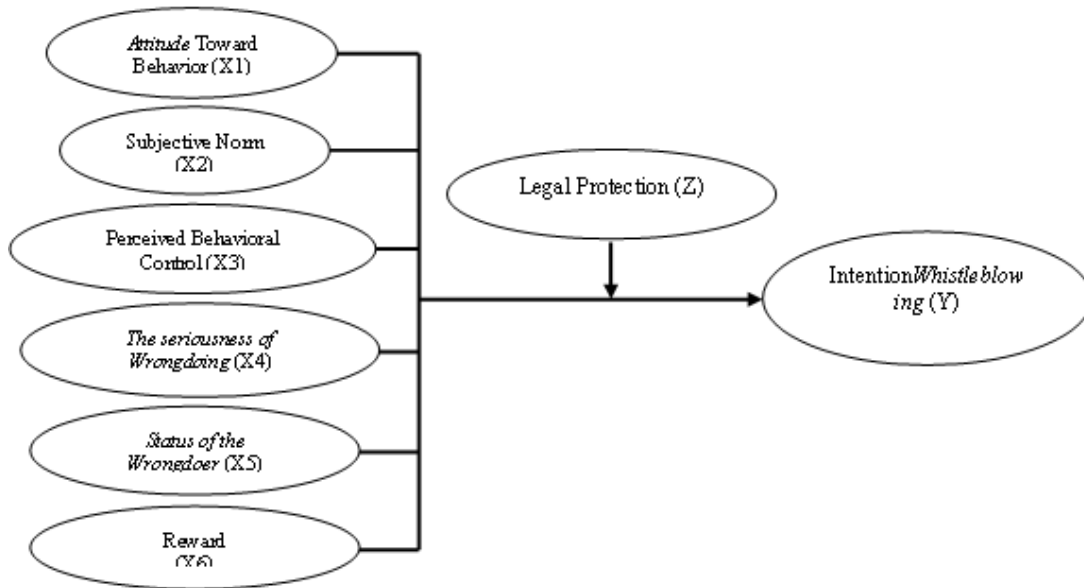


Figure 1
Research Methods

Table 1.
Research Sample

Information	Total	Percentage
Distributed questionnaires	104	100%
Unreturned Questionnaires	26	25%
Unfilled (incomplete) Questionnaires	4	4%
Questionnaires that can be used	74	71%

Source: Processed Data (2020)

Inspectorate. The sampling technique used in this study utilized a nonprobability sampling method, namely purposive sampling. Purposive sampling is a sampling method based on specific considerations or criteria. The criteria for selecting the sample in this study were: 1) inspectorate employees who have the functional position of auditor, functional staffing auditor, or supervisor for the Implementation of Regional Government Affairs (P2UPD), and 2) have 5 years work experience.

The data in this study are primary data obtained by distributing questionnaires directly to the respondents. The instrument for measuring research variables refers to Mulfaq and Serly (2019), Marantika et al. (2017), and Abdullah and Hasma (2017). Data were analyzed using SmartPLS 3.0 to

test the outer model (measurement model) and inner model (structural model). The following are details of the distributed and returned questionnaires that could be processed (Table 1).

DATA ANALYSIS AND DISCUSSION

Outer Model Test

Testing the outer model is done by looking at the values of convergent validity, discriminant validity, and reliability. Convergent validity assessment is performed by looking at the value of the loading factor and Average Variance Extracted (AVE). There were several indicators that do not meet the minimum loading factor requirement of 0.5, so they were removed from the model. The model had met the requirements

Table 2.
Hypothesis Testing Results

Variable	Path Coefficients	T-Statistics	P-Values
ATB → IW (H1)	0.303	2,396	0.017*
SN → IW (H2)	0.247	2.439	0.015*
PBC → IW (H3)	0.006	0.038	0.970**
TKK → IW (H4)	0.001	0.005	0.996**
SPK → IW (H5)	0.054	0.432	0.666**
RWRD → IW (H6)	0.269	2,097	0.037*
ATB * PH → IW (H7)	-0.003	0.024	0.981***
SN * PH → IW (H7)	-0.045	0.465	0.642***
PBC * PH → IW (H7)	-0.032	0.221	0.825***
TKK * PH → IW (H7)	-0.103	0.917	0.360***
SPK * PH → IW (H7)	-0.074	0.481	0.631
RWRD * PH → IW (H7)	-0.199	1,870	0.062

Source: Processed Data (2020)

Description:

ATB: Attitude Toward Behavior

IW: Intention Whistleblowing

SN: Subjective Norm

PBC: Perceived Behavioral Control

*: Significant

** : No Significant

TKK: Seriousness Level of Fraud

SPK: Fraud Person Status

RWRD: Reward

***: Unable to moderate/strengthen/weaken

of the convergent validity test and discriminant validity test because it has a loading factor and AVE value greater than 0.5, the square root of AVE is greater than the correlation between constructs in the model, and the results of the cross-loading test show that the correlation value of the indicator to the construct is more than 0.5 and higher than the correlation value with other constructs. The reliability test showed that all constructs had a Cronbach's alpha and composite reliability values of more than 0.6. So, it can be concluded that all constructs have met the reliability test requirements.

Inner Model Test

The inner model test is done by looking at the values of R- square (R^2), *f-square* (f^2), and Q- square (Q^2). The main model value was 0.659, while the interaction model value was 0.585. It can be concluded that the structural model in this study is in the moderate category and strong enough to test the research hypothesis. The results of

testing the *f-square* (f^2) value show that none were in the large category, and only in the medium and small categories. The magnitude of the moderating effect is known by looking at the *f-square* (f^2) value resulting from calculating the R- square value (R^2); the primary model and the interaction model show an interaction *f-square* (f^2) value of 0.178 (middle category). It can be concluded that the moderating variable can conclude the changes of the effect of exogenous latent variables on endogenous latent variables. A test of the value of Q- square (Q^2) with a blindfolding procedure shows that the structural model of this study produces Q- square values (Q^2) of 0.326 and 0.362, so it can be said to have good predictive relevance because Q - square (Q^2) > 0.

Hypothesis testing

Table 2 shows that only the attitude toward behavior, subjective norm, and reward variables has an effect on whistleblowing

intentions. Perceived behavioral control, the level of seriousness of cheating, and the status of the perpetrator of fraud have no effect on whistleblowing intentions. The moderating effect of legal protection is also unable to strengthen the relationship between attitude toward behavior, subjective norms, perceived behavioral control, the seriousness of cheating, the status of perpetrators of fraud, and rewards with whistleblowing intentions.

The Influence of *Attitude Toward Behavior on Intention to Whistleblowing*

The results of this study indicate that attitude toward behavior has an effect on whistleblowing intentions. Attitude toward a behavior is the extent to which each individual evaluates an action, whether it is favorable or unfavorable (Park and Blenkinsopp 2009). Individuals who have the belief that whistleblowing is something that might be beneficial will view whistleblowing as something of positive value. On the other hand, individuals who believe that whistleblowing is something that is not beneficial will view whistleblowing as something of a negative value. So, every individual who will disclose fraud must have confidence that whistleblowing is a positive action and has positive consequences, such as preventing fraud in an organization. Winardi (2013) argues that civil servants believe that whistleblowing has positive consequences that shape the intention to behave.

This study confirms the theory of planned behavior proposed by Ajzen (1991): each individual will consider many things before forming behavior, even before there is an intention to behave. This shows that the attitude of inspectorate employees positively affects whistleblowing intentions, which means they consider whistleblowing to be something positive and essential. The belief that disclosing fraud has benefits and is essential to do encourages the intention to carry out whistleblowing. The benefits of

disclosing the existence of fraud include controlling acts of corruption, fulfilling public desires, moral satisfaction, and employee duties (Callahan and Dworkin 2000).

The concept of attitude toward behavior has been empirically proven to have a relationship with whistleblowing intentions. One example is research by Bagustianto and Nurkholis (2015), which shows that attitudes toward the behavior of BPK RI auditors affect the intention to disclose fraud. The results of this study support research conducted by Alleyne et al. (2019), Saud (2016), Siallagan et al. (2017), Trongmateerut and Sweeney (2013), Winardi (2013), and Zakaria (2016), which state that that attitude toward behavior has a positive effect on whistleblowing intentions. However, this study does not support the research of Aliyah (2015) and Iskandar and Saragih (2018), which found that attitude toward behavior does not affect whistleblowing intentions.

Influence of *Subjective Norm on Intention to Whistleblowing*

The results of this study indicate that subjective norms affect whistleblowing intentions. Testing the second hypothesis show that if the social environment supports or motivates inspectorate employees to reveal fraud, a firm intention will form to disclose fraud. In general, Indonesian people who have a more dominant social life than their personal life will feel easier to accept social pressure. This is also the case for inspectorate employees who will consider support from family members, coworkers, superiors at work, friends outside the office, and the community. Vertical relationships (boss) and horizontal relationships (friends) affect their belief in uncovering fraud.

The positive path coefficient indicates that the higher the subjective norm possessed by the inspectorate employees that comes

from support from the surrounding social environment, the higher the intention to whistleblow. This has a close relationship with the theory of planned behavior proposed by Ajzen (1991), which says that a subjective norm is a factor that comes from outside the individual that shows the individual's perception of the behavior carried out. If the environment supports someone to behave based on intentions, then someone will do it. On the other hand, someone will avoid the behavior if there is no support from the existing social environment. It can be concluded that each individual will perform a behavior if it is acceptable to the people, he deems essential.

Subjective norm as a predictor of the theory of planned behavior is influenced by a belief, as is attitude toward behavior, but the two are different. Subjective norm is a person's beliefs that are obtained from the views of others, while attitudes toward behavior are individual beliefs that come from within himself. Zakaria (2016) says that subjective norms are more potential than attitudes toward behavior in influencing someone to whistleblow.

This study supports research conducted by Siallagan et al. (2017), Trongmateerut and Sweeney (2013), Winardi (2013), and Zakaria (2016), which found that subjective norms have a positive effect on whistleblowing intentions. However, the results of this study do not support the research conducted by Fajri (2017), which argues that subjective norms have no effect on whistleblowing intentions.

Effect of *Perceived Behavioral Control* on *Intention to Whistleblow*

The results of this study indicate that perceived behavioral control has no effect on whistleblowing intentions. The results of testing the third hypothesis show that the self-control ability of an inspectorate employee in accordance with his perception of whistleblowing is still weak. This can be

seen from the respondents' answers to all indicators of perceived behavioral control having the smallest average value compared to the average value of the other variable indicators. The F-Square value from perceived behavioral control of 0.012 also shows that the effect of perceived behavioral control on whistleblowing intentions is very small. Even in the interaction model, the F Square value from perceived behavioral control is only 0.000.

This finding is not in line with the concept of the theory of planned behavior by Ajzen (1991), which says that perceived behavioral control is the perceived ease or difficulty in performing a behavior. Here, the greater the perceived behavioral control, the stronger a person's intention to perform the behavior. On the other hand, the smaller the behavioral control a person has, the less intention to perform the behavior. In this study, the size of the perceived behavioral control did not foster a strong intention to whistleblow. Inspectorate employees believe that there are no supporting resources such as opportunities and competencies in the fraud disclosure process.

The results of this study support the research conducted by Saud (2016), which states that perceived behavioral control has no effect on whistleblowing intentions. According to Saud (2016), if a person does not have obstacles and has a good opportunity to uncover a fraud, then the intention to whistleblow will also be even greater. However, this study does not support research conducted by Alleyne et al. (2019), Park and Blenkinsopp (2009), Siallagan et al. (2017), and Zakaria (2016), which found that perceived behavioral control has a positive effect on whistleblowing intentions.

The Influence of *Seriousness Level of Fraud* on *Intention to Whistleblow*

The results of this study indicate that the level of seriousness of fraud has no effect on whistleblowing intentions. The level of

seriousness of fraud can simply be defined as the level of seriousness of a case that deserves to be disclosed by a whistleblower. The results of testing the fourth hypothesis show that being a whistleblower for inspectorate employees does not look at the seriousness of the fraud found. If fraud is discovered by the inspectorate employee, they will act as a whistleblower.

This confirms the theory of planned behavior proposed by Ajzen (1991), which argues that the intention is assumed to capture the motivational factors that influence behavior is not in line with the results of this study. The seriousness of fraud is not one of the motivations and has been proven to have no effect on whistleblowing intentions. This happens because for inspectorate employees, all types of fraud that occur in government agencies are relatively serious and can cause significant losses.

This finding supports research conducted by Aliyah (2015), and Hanif and Odiatma (2017), which states that the seriousness of fraud does not affect whistleblowing intentions. Hanif and Odiatma (2017) found that whistleblowers do not see fraud from the level of seriousness. As long as it is proven that it is fraud and causes harm to the organization, then it is enough to be the basis for carrying out whistleblowing actions. However, the results of this study do not support the research conducted by Abdullah and Hasma (2017), which suggested that the level of seriousness of fraud has a positive effect on whistleblowing intentions.

The Influence of Fraud Person Status on Intention to Whistleblow

The results of this study indicate that the status of the fraud perpetrator does not have an effect on the whistleblowing intention. The results of testing the fifth hypothesis indicate that in uncovering fraud, inspectorate employees do not consider the

status of the fraud perpetrator. This is because they feel safe when they reveal fraud. After all, the whistleblowing system has been implemented in various agencies. The government established the Witness and Victim Protection Agency (LPSK) on August 8, 2008, and Law no. 31 of 2014 concerning the protection of witnesses and victims as part of protecting whistleblowers in exposing fraud regardless of the status of the perpetrators.

The theory of planned behavior put forward by Ajzen (1991) says that there are factors that trigger someone to behave that is preceded by an intention, which is not in line with the findings of this study. Status is not an indicator that is used as a benchmark for someone to uncover fraud. The KPK's annual report (2018) shows that the perpetrators of corruption are dominated by regional heads, while ACFE (2020) also found that corruption cases in the non-profit sector are carried out by individuals who have authority, such as owners/executives, with the highest percentage of 39%. This shows that the disclosure of fraud cases involving someone of a high position is not an obstacle for whistleblowers in uncovering fraud.

The results of this study support the research conducted by Hanif and Odiatma (2017), which argues that the status of fraud perpetrators does not affect whistleblowing intentions. Hanif and Odiatma (2017) said that whistleblowers no longer consider the status of the person to be reported. This is because the sense of confidence to take any action that is considered proper is more significant than all forms of consequences accepted if they become a whistleblower. However, this is different from the research conducted by Cortina and Magley (2003), Gao et al. (2014), Miceli et al. (1991), Mulfaq and Serly (2019), and Winardi (2013), which found that the status of fraud perpetrators have a significant effect.

Effect of Reward on Intention to Whistleblow

The results of this study indicate that rewards affect whistleblowing intentions. The theory of planned behavior proposed by Ajzen (1991) notes that there are factors that underlie a person's intention to behave in line with the results of this study. Based on the results of hypothesis testing, rewards are able to encourage someone to uncover fraud with a positive path coefficient, which means that the higher the reward, the higher the intention of someone to whistleblow.

Andon et al. (2018) argues that the intention of accountants to report fraud is higher when there is a financial incentive compared to when there is none. This is in line with the case presented by the researcher in the questionnaire, where incentives are one form of reward offered in the form of cash. It can be concluded that Madura inspectorate employees consider rewards from the agency when revealing fraud. Xu and Ziegenfuss (2008) said that internal auditors have a tendency to report fraud if there is an incentive in the form of money or a work contract.

The results of this study support research conducted by Andon et al. (2018), Brink et al. (2013), Fajri (2017), and Xu and Ziegenfuss (2008), which state that rewards affect whistleblowing intentions. However, the results of this study do not support the results of research conducted by Ayagre and Aidoo-Buameh (2014) and Marantika et al. (2017), which state that rewards have no effect on whistleblowing intentions.

The Effect of Legal Protection on the Relationship between Attitude Toward Behavior, Subjective Norm, Perceived Behavioral Control, Seriousness Level of Fraud, Fraud Perpetrator Status, and Rewards with Whistleblowing Intentions

The results of this study indicate that it is unable to strengthen the relationship

between attitude toward behavior, subjective norm, perceived behavioral control, level of seriousness of fraud, the status of a perpetrator of fraud, and reward with an intention to whistleblow. Each moderating effect had a negative coefficient of 0.003, 0.045, 0.032, 0.103, 0.074, and 0.199, respectively, indicating a weakening effect. The results of descriptive statistical analysis show that respondents want legal protection that provides protection for whistleblowers, which may have not been realized so far. This can be seen from the respondents' answers to each indicator of the legal protection variable having the highest average value compared to other variables, with respective values of 3,743, 4,108, 4,297, 4,378, and 4,243.

Based on a review of Law Number 31 of 2014 concerning the Protection of Witnesses and Victims, there is no absolute rule regarding the protection of whistleblowers. This will allow whistleblowers to face lawsuits after reporting fraud and will have an impact on potential whistleblowers in the future as a result of regulations that are not yet firm and clear. This justification can explain the non-strengthening of legal protection as a moderator of the relationship between attitude toward behavior, subjective norms, perceived behavioral control, level of seriousness of fraud, the status of perpetrators of fraud, and rewards with the intention of whistleblowing. Siahaan (2015) argues that article 10 paragraph (2) provides half-hearted protection to whistleblowers. Juwita (2016) asserts that the role of whistleblowers is very strategic in uncovering corruption, one of the main characteristics of which is its hidden nature. The government will find it very difficult to obtain information from whistleblowers in revealing fraud if there are no absolute regulations because security and safety factors are very crucial determinants.

Again, the results of this study are also in line with the theory of planned behavior proposed by Ajzen (1991), which

describes that each individual will consider many things before forming behavior, even before there is an intention to behave. A whistleblower will think about the consequences before, during, and especially after they report fraud. This also rings true for the inspectorate employees in Madura, based on the answers to the existing questionnaire. Frequency distribution data shows that each inspectorate's legal protection in Madura is measured based on the question items with the highest average value, namely the existence of non-discriminatory legal protection. This means that the government as a policymaker has a responsibility to formulate rules that do not harm whistleblowers.

Abdullah and Hasma (2017) said that it is not easy for a whistleblower to reveal a crime because they are faced with various risks. Therefore, legal protection must be carried out by law enforcement officers to provide a sense of security both physically and mentally. International law also emphasizes that whistleblowers can be released from legal entanglements by the provisions of the *United Nations Convention Against Corruption*.

CONCLUSION, LIMITATIONS, AND SUGGESTIONS

The results of this study indicate that attitudes toward behavior, subjective norms, and rewards have an effect on whistleblowing intentions. Attitude toward behavior affects whistleblowing intentions. This is because inspectorate employees believe that whistleblowing is a positive action and has positive consequences for the agency. One of the positive consequences of an attitude to reveal fraud is to eradicate acts of corruption that often occur in government agencies. Subjective norms affect whistleblowing intentions. This is because the inspectorate employees believe that the whistleblowing action taken is supported by

their social environments, such as from their family, coworkers, and the community. The more support whistleblowers receive from their social environment, the higher the intention to whistleblow. Perceived behavioral control has no effect on whistleblowing intentions. This is because the inspectorate employees' self-control is still weak due to various factors, such as the perception that they will face many difficulties in the process of reporting fraud and institutions that will ignore their reports. The size of the perceived behavioral control does not foster a strong intention to carry out whistleblowing. The seriousness of the fraud does not affect the whistleblowing intention. This is because the inspectorate employee views that whistleblowing does not consider fraud from its seriousness level, as long as it is proven that there is fraud and is detrimental to the organization, then this is enough for it to be the basis for carrying out whistleblowing actions. The status of the fraud perpetrator also has no effect on the whistleblowing intention. This shows that the inspectorate employees do not consider the status of the perpetrators of fraud when they are going to take whistleblowing actions. The disclosure of many cases of fraud involving someone with a high position is proof that high status is not an obstacle for whistleblowers in uncovering fraud. However, rewards do have an effect on whistleblowing intentions. This is because the existence of financial incentives encourages the intention of inspectorate employees to carry out whistleblowing. The greater the financial incentives provided, the higher the intention to carry out whistleblowing. On the other hand, the smaller the financial incentives provided, or even none at all, the lower the intention to carry out whistleblowing will also be. Legal protection is not able to strengthen the relationship between attitude toward behavior, subjective norm, perceived behavioral control, level of seriousness of

fraud, the status of the perpetrator of fraud, and rewards with the intention of whistleblowing. This is because there are no absolute regulations regarding legal protection for whistleblowers. The current regulations can sometimes threaten whistleblowers after reporting fraud. The indecisiveness of policy-makers in formulating regulations causes inspectorate employees to hesitate in uncovering fraud.

This research has several limitations. First, the Covid-19 pandemic caused the researcher to distribute the questionnaires at various inspectorates, but not directly. Second, the number of samples is relatively small. It is hoped that further researchers can expand the research sample so that the research results can represent employees in other agencies. In addition, further researchers are expected to add other factors that influence the intention to whistleblow, such as demographic factors. Each agency is expected to implement and optimize the whistleblowing system and provide an understanding of the benefits and procedures for conducting appropriate whistleblowing.

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