

Systematic Literature Review: Whistleblowing Intentions in Indonesian Public Sector Organizations

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Abstract. This study aims to determine the intensity of a person of carry out whistleblowing actions in public sector organizations in Indonesia. This research method uses a systematic library process which consists of three stages, namely planning, implementation and reporting. The initial studies found in this study were 82 research articles, and the studies used were 14 articles based on inclusion and exclusion criteria, and a total of 3 articles that met the quality of the assessment. The result of the literature on all research in journals that were achieved from 2015-2022 state that there are several factors that influence the intensity of whistleblowing in Indonesian public organizations, namely authentic leadership or ethical leadership, psychological security, affective commitment and ethical climate.

Keywords : Systematic Literature Review, Whistleblowing, Whistleblowing Intention, Indonesian Public Sector Organizations

1 Introduction

Whistleblowing is an act of disclosing illegal, or immoral, or illegal practices carried out by members of the organization to individuals or institutions that may influence these actions [1]. Whistleblowing is also often referred to as an act of reporting violations or reporting fraud. In general, fraud is defined as a fraud with the aim of obtaining material or non-material benefits. Meanwhile, according to [2], fraud it self is defined as an action that is detrimental to companies as well as private organizations and public organizations. Fraud is also a dangerous thing and a threat to an organization. This was also expressed by [3] that corporate fraud is considered a serious social and economic problem with adverse effects on various stakeholders. Therefore, [4] argues that one of the ways that organizations often use to reduce fraud is to do whistleblowing.

According to records [5], more than 5,000 respondents reported fraud in the last 24 months. The PwC Global Economic Crime and Fraud Survey has timely insights into what types of fraud are occurring, who committed the crimes, and what companies are successfully doing to come out ahead. Of the 5000 respondents who reported the fraud, 62% of the respondents were C-suite and 72% of them had US\$10 million+ in global revenue. In addition, 47% of respondents stated that they had experienced fraud in the last 24 months, and this was the second highest reported incidence rate in the last 20 years. Companies that reported an average of 6 incidents and 4 types of fraud at the top level were customer fraud, cybercrime, bribery and corruption, and misappropriation of assets. [5] contrary to the records of the Global Fraud Survey, according to [6], there are 239 cases of fraud in Indonesia, including 167 cases of corruption with a percentage of 69.9% with a total loss of Rp.373,650,000,000. The next type of fraud is 50 cases of misuse of state and company assets or assets with a percentage of 20.9% and total losses reaching Rp. 257,520,000,000. In addition, there were 22 cases of financial statement fraud with a percentage of 9.2% and the total loss was Rp. 242,260,000,000.

Fraud committed by irresponsible elements shows that the culture is still embedded in a person due to the criminal motivation of people who have committed fraud without anyone knowing. [7] also explained that the prevalence of fraud cases in the accounting world shows that the long-standing forms of corporate culture, policies and practices still cannot provide better protection from bad events due to the actions of individuals or small groups of employees. It is also undeniable that no matter how good the system or rules are, without good supervision from all parties, the practice and operations will not be able to run optimally. [8]. Of the many cases of fraud or fraud that occurred at home and abroad, the professionalism, independence, and ethics of an accountant are questioned. So another way to overcome fraud or fraud, as well as restore public trust in accountants is to take whistleblowing actions [9]. [10] also suggested that The high percentage of fraud or fraud detected through this report raises the need for a whistleblowing system in every organization to be necessary as part of an anti-fraud strategy.

This intention to report fraud (whistleblowing intention) can occur and be carried out in any environment, not only within the scope of accountants. [11] also stated that whistleblowing can occur from within or from outside. Therefore, the intention of whistleblowing or the intention of reporting fraud on each individual becomes necessary so that mistakes made by leaders or other parties in an organization can be corrected. However, On the other hand, unfortunately, whistleblowing creates a dilemma for people to become whistleblowers for fear of reprisals. [4] argued that whistleblowing can have a negative impact on whistleblowers, because whistleblowers are people who will reveal unethical actions or fraud committed by other individuals. Bad impacts that will be experienced by whistleblowers include dismissal from work, being

ostracized by colleagues, and also threats from perpetrators of fraud or fraud. Not many people want to do whistleblowing if they are threatened and do not get security guarantees for themselves and their families. [8] also explained that courage in revealing an act of fraud or irregularityunnatural, will get a lot of pressure and threats from various parties. Therefore, identity confidentiality is one way to protect whistleblowers.

Research on intentions *whistleblowing* has been done a lot in Indonesian public sector organizations. The amount of research will cause inconsistency in the research results. So far, there has been no Systematic Literature Review that discusses whistleblowing intentions in Indonesian public sector organizations. Therefore, this research was made using the literature study method and provides information by reviewing previous research which aims to fill research gaps by providing an analysis of whistleblowing intentions.extensively.

2 Literature review

2.1 Systematic Literature Review

*Systematic literature review*or systematic literature review is a method used to determine, evaluate, and interpret all findings on a research topic by following the stages, rules and being able to avoid subjective understanding of the researcher [12].

2.2 Fraud

Fraud can be defined as a fraud with the aim of obtaining material or non-material benefits. Meanwhile, according to [2], fraud itself is defined as an act that is detrimental to companies as well as private organizations and public organizations. Fraud is also a dangerous thing and a threat to an organization. According to [13], fraud is a dishonest act that can cause potential loss or real loss to the company or employees or other people. Some examples of fraudulent acts include, but are not limited to, money theft, theft of goods, forgery, and fraud. But also included in this act is hiding or destroying documents/reports, or using false documents for business purposes, as well as leaking company information to parties outside the company. [14] also argues that fraud is a growing problem. The perpetrators who commit fraud are currently not only limited to the upper class, but many have touched down to the lower layers of employees. So this is certainly a problem to watch out for.

2.3 Whistleblowing

*Whistleblowing*is a disclosure of unlawful, unethical or immoral acts, as well as other actions that can harm the group or stakeholders, which are carried out by employees or group leaders to other leaders or institutions that can take action for such violations. Disclosure of this violation is generally carried out in secret and must be done properly and is not a personal complaint against a certain company policy or based on bad will or slander [13]. Whereas [1] argues that whistleblowing is an act of disclosure by an employee who is still working or an employee who has stopped working against illegal, immoral, or illegal practices under the control of his work to a person or organization that can influence the action. This statement is in line with the opinion expressed by [15] that whistleblowing is reporting by members of an organization (current or former) regarding illegal, immoral, and unlawful practices carried out by people or organizations that may result in a bad act. Whereas [16] provides a statement that developing a whistleblowing typology is based on three dimensions, where each of these dimensions represents choices for employees which include formal-informal, anonymous-identity, and internal-external. Individual decisions to use these whistleblowing channels are based on costs as well as benefits [17].

2.4 Whistleblowing Intention

Whistleblowing intention is the intention to disclose an act of fraud or fraud committed by employees. Meanwhile, according to [18], Whistleblowing intention or intention to report a violation is the intensity of disclosing fraudulent acts committed by company employees. With regard to the meaning of whistleblowing intentions according to [19] which states that culture is able to influence public perception of the three main issues of whistleblowing, which include: the type of activity that is considered a violation; appropriate response to an error; and finally, where whistleblowing is seen as an appropriate response and the form of whistleblowing is considered the most appropriate.

2.5 Public Sector Organizations

[20] argues that the area of public sector organization often changes depending on historical events and the developing political atmosphere in a country. In Indonesia itself, organizations that are included in the scope of the public sector are the central government, local governments, companies in which the government owns shares (BUMN and BUMD), organizations in the field of education, organizations in the health sector, and mass organizations. According to [21] there are several types of public sector organizations in Indonesia, including central government organizations, local government organizations, political party organizations, NGO organizations, foundation organizations, educational organizations such as schools, health organizations such as health centers or hospitals, as well as organizations for places of worship such as mosques, churches, monasteries and temples. [20] also explained that the public sector organization is not a non-profit oriented social organization, because basically there are public sector organizations that are quasi-non-profit. Quasi non-profit itself aims to improve the welfare of the community with a surplus or profit motive so that there is

continuity in an organization and can contribute to state and regional income, such as BUMN and BUMD. Therefore, public sector organizations are not only social, non-profit and government organizations, but also relate to the public interest and the provision of goods or services to the public which are paid for through taxes or other state revenues that have been regulated by law.

3 Research methods

3.1 Research Framework

The research framework is a structured context for conducting research that is developed by researchers into the arrangement of activities to be carried out [22]. [12] revealed that SLR is a process of identifying, evaluating and analyzing all available information to answer predetermined research questions.

3.2 Object of research

The target of this research is the intention or intention of whistleblowing in Indonesian public sector organizations. Whistleblowing intentions or intentions in public sector organizations are used as research because there are various factors that influence the intention to take whistleblowing actions that occur in various public sector organizations and can be used as recommendation factors to improve whistleblowing actions. The low level of awareness and motivation of a person to take whistleblowing actions can increase fraud that occurs in various sectors because there are no preventive or detective actions taken to overcome these problems. Thus, the perpetrators of fraud can freely commit acts of fraud without any feeling of fear.

3.3 Research question

This research question is made based on the needs of the chosen topic, namely:

- RQ1: Which is the most significant whistleblowing intention journal in Indonesian public sector organizations?
- RQ2: Who is the most active and influential researcher on journals that are whistleblowing intention journals in Indonesian public sector organizations?
- RQ3: What are the factors that influence the intention or intention of whistleblowing in Indonesian public sector organizations?
- RQ4: What research topic did the researchers choose regarding whistleblowing intentions in Indonesian public sector organizations?
- RQ5: What methods were used to collect data on whistleblowing intentions in Indonesian public sector organizations?
- RQ6: What are the results of research journals regarding whistleblowing intentions in Indonesian public sector organizations?

3.4 Search Process

Research Process is necessary to obtain sources that are directly related to the problem under study in order to answer the research question. Search process using site address <https://scholar.google.co.id/> and <https://www.scopus.com/home.uri> as secondary data.

The following search string is finally used:

("Intensi Whistleblowing" OR "Whistleblowing intention" AND "Intensi Whistleblowing di Indonesia" OR "Whistleblowing intention in Indonesia" AND "Whistleblowing di Indonesia" OR "Whistleblowing in Indonesia")

3.5 Limitation and Entrance Criteria

This stage is carried out to ensure that the data or information obtained is suitable for the research (SLR) or not. Eligible study standards are as follows:

1. Data used from 2015-2022 publications
2. Data obtained by tracing <https://www.scopus.com/home.uri> and http://s_cholar.google.co.id
3. The data or evidence used is only papers related to the intentions or intentions of whistleblowing in Indonesian public sector organizations.

3.6 Quality Rating

At this stage, the data that has been found in the Systematic Literature Review (SLR) study will then be evaluated or selected based on questions that match the quality assessment criteria, which include the following:

- RQ1: Is the journal paper published in 2015-2022?
- RQ2: Does the journal paper discuss the intentions or intentions of whistleblowing in Indonesian public sector organizations?
- RQ3: Does the journal paper write about whistleblowing?

For each question regarding the quality evaluation criteria, each selected journal will be evaluated and given an assessment based on the quality assessment criteria.

1. Yes (Y): For journals that meet the standard quality assessment criteria.
2. No (T): For journals that do not meet the standard quality assessment criteria.

3.7 Data Collection

The evidence used in this study is secondary data. Secondary data in this study were obtained from several stages including:

1. Data collection using <https://scholar.google.co.id/> and <https://www.scopus.com/home.uri>
2. Literature, conducting evaluation studies by reviewing the data in the journal using the Systematic Literature Review method obtained from <https://scholar.google.co.id/> and <https://www.scopus.com/home.uri>
3. Documentation, the data collected will be stored in Mendeley

4 Discussion

4.1 Result of Search Process and Inclusion and Exclusion Criteria

The results of the search process as well as inclusion and exclusion criteria were only taken 3 journal papers that were in accordance with the publishing criteria in the 2015-2022 timeframe and had discussions related to whistleblowing intentions in Indonesian public sector organizations.

Table 4.1 Study Search Results

No	Description	Findings
1.	Preliminary studies found in 2015-2021	82
2.	Relevant studies based on inclusion and exclusion criteria	14
3.	Studies that meet the quality of the assessment	3
Total studies used		3

Source: Data processed, 2022

From the study search results found using the search string in 2015-2022 in the Scopus database and using the Publish or Perish (PoP) application as well as from Google Scholar, it was found as many as 82 journal papers. Furthermore, the data found will be selected by reading the title and abstract of the paper based on the inclusion and exclusion criteria and obtained as many as 14 papers. Then the final total used in this research is 3 journal papers that have met the quality of the assessment.

4.2 Results from RQ1: Significant Journal Publications

Based on Research Question 1 regarding the most significant journal publications, in this Systematic Literature Review (SLR) research, there are only 3 journals that analyze whistleblowing intentions in Indonesian public sector organizations. The three journals also discuss whistleblowing intentions in Indonesian public sector organizations.

Table 4.3.1 Significant Journal Publications

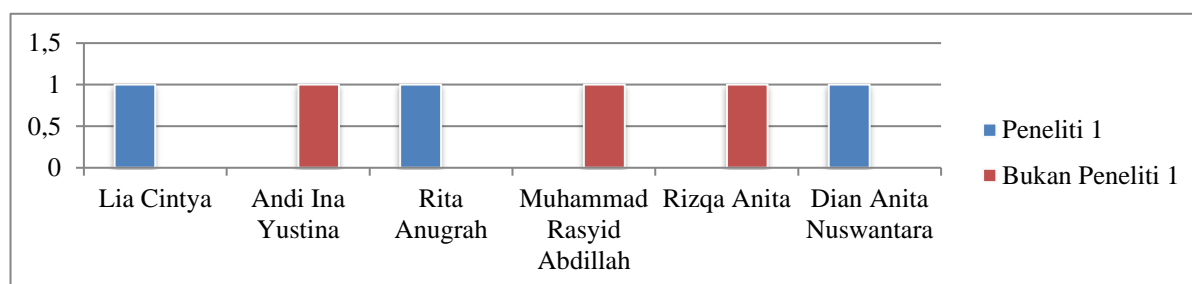
No	Name of Publisher (Publication)	Category and Year	Amount
1.	<i>International Journal of Business</i>	ISSN: 1083-4346(2019)	1
2.	<i>Journal of Financial Crime</i>	2019	1
3.	<i>Journal of Financial Crime</i>	2022	1

Source: Data processed, 2022

4.3 Results from RQ2: Active and Influential Researchers

Based on Research Question 2, the primary study that has been selected is the researcher who has the most active and influential contribution in the field of whistleblowing intentions in Indonesian public sector organizations that can be identified. Figure 4.3.2 shows the first and not the first researchers who were very active and also influenced whistleblowing intentions in Indonesian public sector organizations. The results of this study indicate that [23], [24] and [24] is a researcher who has the same influence on research that discusses whistleblowing intentions in Indonesian public sector organizations.

Graph 4.3.2 Researchers and Number of Works



Source: Data processed, 2022

4.4 Results of RQ3: Research Topic

Based on Research Question 3, research on whistleblowing intentions in Indonesian public sector organizations is a significant research topic in the field of whistleblowing intentions. It will be explained in detail in table 4.3.4. The analysis of the selected primary studies, explains that research on the effectiveness of accounting information systems in cooperatives in Indonesia focuses on 5 topics, namely:

1. Identify problems regarding whistleblowing intentions in Indonesian public sector organizations.
2. Looking for the most problems faced by whistleblowing intentions in Indonesian public sector organizations.
3. Finding the causes of problems regarding whistleblowing intentions in Indonesian public sector organizations.
4. Choose solutions to problems regarding whistleblowing intentions in Indonesian public sector organizations.
5. Make conclusions about the most complete and best answer solutions from all research on whistleblowing intentions in Indonesian public sector organizations.

The first topic is identifying the problem of whistleblowing intentions in Indonesian public sector organizations. According to research conducted by [24], the problem with whistleblowing intentions is that leaders do not reinforce ethical behavior. A leader who strengthens ethical behavior can play a major role in encouraging whistleblowing actions in his subordinates. This is in line with research conducted by [23], that the problem regarding the intention or intention to whistleblowing is because the ethics of leadership are not strengthened, causing employees to be reluctant to take whistleblowing actions. In addition to the lack of leadership ethics carried out by a leader, according to [24] The problem with whistleblowing intentions or intentions is that there are many individuals or employees who do not want to take whistleblowing actions against their colleagues' mistakes because they are afraid of retaliation. While the second topic that discusses the most problems faced in whistleblowing intentions in Indonesian public sector organizations is the lack of leadership ethics played by leaders, causing subordinates or employees to be reluctant to take whistleblowing actions due to lack of motivation or encouragement from a leader towards subordinates or employees. .

The third topic finds the causes of problems in whistleblowing intentions in Indonesian public sector organizations. The contributing factors are authentic leadership or ethical leadership, psychological security, affective commitment and ethical climate. Whereas the fourth topic is the selection of solutions to problems that discuss whistleblowing intentions in Indonesian public sector organizations, namely companies need to have an ethical leader and can also create an environment where it is easy for employees to take whistleblowing actions by providing reporting channels to report violations. [23], [24] also believes that leaders need to create a climate of high psychological security for employees who wish to become whistleblowers or whistleblowers. Whereas [24] argued that companies need to implement an ethical climate because it is able to encourage individual decisions to take whistleblowing actions, individuals are able to determine their behavior in deciding what is ethical and unethical.

The fifth topic is the conclusion of the problems that occur in the discussion of whistleblowing intentions in Indonesian public sector organizations. It can be concluded that the problems and factors causing the whistleblowing intention or intention are authentic leadership or weak ethical leadership, lack of psychological security, low affective commitment and low ethical climate. The solution that can be taken to prevent fraud and encourage whistleblowing is that companies need to have an ethical leader and can also create an environment where it is easy for employees to take whistleblowing actions by providing reporting channels to report violations. The company also needs to have a leader who is able to create a climate of high psychological security for employees who have the desire to become a whistleblower or whistleblower. In addition, companies need to implement an ethical climate because it is able to encourage individual decisions to take whistleblowing actions, individuals are able to determine their behavior in deciding what is ethical and unethical.

4.5 RQ4 Results: Influencing Factors

Based on Research Question 4 regarding the factors that influence whistleblowing intentions in Indonesian public sector organizations, the resulting journal paper category is based on the influencing factors. The results shown in table 4.3.3 show that authentic leadership or ethical leadership is the main factor influencing whistleblowing intentions in Indonesian public sector organizations. The next factor that influences whistleblowing intention is psychological security and affective commitment.

Table 4.3.3 Categories of Influencing Factors

No	Factor affecting	Researcher	Amount
1.	Authentic Leadership/ Ethical Leadership	[24], [23]	2
2.	Psychological Safety	[24]	1
3.	Affective Commitment	[23]	1
4.	Ethical Climate	[25]	1

Source: Data processed, 2022

1. Authentic leadership or ethical leadership

The first factor that influences whistleblowing intentions in Indonesian public sector organizations is authentic leadership or ethical leadership. According to research [24], employees will feel more comfortable reporting fraudulent acts when their leaders practice authentic leadership. The reason is that their leaders help encourage openness and dissent and authentic leadership also supports their subordinates to become a whistleblower or someone who reports fraud. Meanwhile, according to [23], ethical leadership plays a very important role in influencing employee ethics, and ethical behavior played by leaders will be an example for their employees. Therefore, subordinates or employees will tend to look at the ethics of their leader and try to conform to it. If the leader is ethical, then employees will imitate to have the same ethical attitude and nature because whistleblowing is ethical behavior, and subordinates who are influenced by ethical leaders will be more likely to take whistleblowing actions or report violations.

2. Psychological safety

The second factor that influences whistleblowing intentions in Indonesian public sector organizations is psychological security. According to research [24], a fraud reporter or a whistleblower is able to play an important role in uncovering cases of fraud such as corruption, fraud, misconduct, and other violations that can threaten public health and safety, financial integrity, human rights, the environment and the rule of law. The absence of effective safeguards can create a dilemma for whistleblowers. Whistleblowers will face interpersonal risks such as being dismissed from work or facing safety threats. However, if psychological security is high, the whistleblowers will not be afraid to disclose cases of fraud that occur in an organization.

3. Affective commitment

The third factor that influences whistleblowing intentions in Indonesian public sector organizations is affective commitment. According to research [23], employees who have a high affective commitment to the organization will be very likely to take whistleblowing actions. The reason is because they tend to have affection for the company. Employees believe in their company and want to do anything to achieve company goals. When employees have affection for a company and witness an error, their intention to take whistleblowing action internally will increase and their intention to take whistleblowing action externally will decrease. This happened because they did not want to defame their company to the public. On the contrary, they will report internally to the company with an attempt to correct the error or provide the best solution about it. Therefore, this affective commitment can make employees take whistleblowing actions internally, but will not do so externally.

4. Ethical climate

The fourth factor that influences is the ethical climate. According to research [25], the ethical climate is able to encourage individual decisions to take whistleblowing actions. However, their relationship should not be direct, the rationale is that moral considerations are a factor in shaping a behavioral intention. Whistleblowing is about ethical and moral decision making and in this study [25] the predictive power of ethical climate on the intention to commit an individual's whistleblowing action depends on the role of meditation, oriented motivation, psychological security and organizational identification. Interestingly, the effects of meditation,

oriented motivation, psychological security and organizational identification are highly recognized when one has the opportunity to choose to disclose fraud cases internally and externally.

4.6 Results of RQ5: Data Collection Techniques

Based on Research Question 5, data collection techniques for research on whistleblowing intentions in Indonesian public sector organizations have obtained results, namely paper categories based on data collection techniques. Table 4.3.5 shows that all studies used data collection techniques in the form of questionnaires. This shows that the majority of researchers are currently more interested in researching using the questionnaire method compared to other methods. When viewed from the research collected, the largest number of respondents was carried out by [25] namely as many as 1654 respondents.

Table 4.3.5 Categories of Data Collection Techniques

No	Data collection technique	Number of Respondents	Researcher	Amount
1.	Questionnaire	161	[23]	1
		201	[24]	1
		1654	[25]	1

Source: Data processed, 2022

4.7 Results from RQ6: Research Results

Based on the results of research in RQ6 regarding the results of research in research on whistleblowing intentions in Indonesian public sector organizations, researchers can conclude that authentic leadership or ethical leadership, psychological security, affective commitment and ethical climate affect whistleblowing intentions or intentions in Indonesian public sector organizations. However, authentic leadership or ethical leadership is the main factor that has the most influence on whistleblowing intentions. This is because employees will feel comfortable reporting fraudulent actions when a leader practices authentic leadership. Authentic leaders can help to encourage openness and dissent. Besides that, Authentic leadership also supports subordinates to become a whistleblower or someone who reports fraud. Thus, an organization or company will become increasingly superior in the eyes of stakeholders and the community, and be able to minimize risks within an organization from finance, operations, law, work safety and reputation.

5 Conclusion

Based on the results of the research that has been carried out, it can be concluded that the results of research using the Systematic Literature Review method can analyze and provide comprehensive information for an organization, one of which is public sector organizations regarding whistleblowing intentions or intentions. This study uses the Systematic Literature Review method, with the aim of identifying and analyzing related to the significance of the journal, the most active researchers, influencing factors, research topics and trends, data collection techniques, and research results. From the selection results in the search for journals, there are 3 journals that meet the inclusion and exclusion criteria and have discussions related to whistleblowing intentions in Indonesian public sector organizations.

The results of the study show that authentic leadership or ethical leadership, psychological security, affective commitment and ethical climate affect the whistleblowing intentions or intentions of Indonesian public sector organizations. However, authentic leadership or ethical leadership is the main factor that has the most influence on whistleblowing intentions. This is because employees will feel comfortable reporting fraudulent actions when a leader practices authentic leadership. Authentic leaders can help to encourage openness and dissent. In addition, authentic leadership also supports subordinates to become a whistleblower or someone who reports fraud.

Therefore, *Systematic Literature Review* is not without limitations. First, this research is based on limited keywords, also only uses the Google Scholar and Scopus databases as a collection of journal papers in 2015-2022, and only uses samples from public sector organizations. Future research is expected to use a larger sample by expanding the keywords used or adding the use of the time range used for searching journal papers and using other databases. In addition, further research is expected to use a broader national object, because objects from different countries can give different results.

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