

# Determinants Of Whistleblowing Intention: Implementation Of The Theory Of Planned Behaviour with Organizational Support as Moderating

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**Abstract.** Whistleblowing is an act of disclosure of fraud or abuse of authority. Whistleblowing is an appropriate way to minimize fraud action in institutions. Therefore, this study aims to determine the factors that influence whistleblowing intentions by applying moderating variable of organizational support perception. This study uses a sample of all members of the internal supervisory unit at universities in Central Java with a total of 84 people. By applying convenience sampling technique, 51 questionnaires were returned and met the criteria to be analyzed. Data analysis uses the PLS program. The results show attitudes did not affect the whistleblowing intention, while subjective norm has a significant positive influence on whistleblowing intention. Furthermore, the perception of organizational support is not able to strengthen the influence of attitudes on whistleblowing intention. Meanwhile, organizational support perception is able to strengthen the influence of subjective norms on whistleblowing intention. Hence, members of the internal supervisory unit should develop appropriate whistleblowing system. This research gives huge contribution for implementation of theory of planned behaviour on higher education especially for enhance organization performance.

**Keywords:** Whistleblowing Intentions, Attitudes, Subjective Norms, Perceptions of Organizational Support

## 1 Introduction

In the current era, there are many cases of fraud in private institutions, government, and even education. According to Indonesia Corruption Watch (ICW), it shows that from 2006-2016 there were 37 corruption cases related to universities which caused state losses of Rp 218.804 billion [1]. Furthermore, there is a pattern of corruption that is commonly practiced in universities, namely corruption in the procurement of goods and services, corruption of research funds, corruption of student scholarship funds, "buying and selling" value, bribery in admitting new students, bribery related to accreditation, bribery in the selection of officials in the higher education institutions, student gratification to lecturers, then corruption in grants or CSR (Corporate Social Responsibility), corruption in the university's internal budget, corruption in the sale of assets belonging to universities, and corruption of funds of students (SPP) [2]. Furthermore, in Central Java in 2016, there were six universities which were being of particular concern from the Supreme Audit Agency (BPK) for receiving grants continuously from 2012 to 2015. According to the BPK, this was not in accordance with Law No. 23 of 2014 concerning Regional Government, Law No.12 of 2012 concerning Higher

Education, and Regulation of Ministry of Home Affairs No.32 of 2011 concerning Guidelines for Granting Grants and Social Assistance sourced from the Regional Budget. The distribution of grant funds that occurred in the six universities is prone to abuse and is not believed to be effective because of the occurrence of 4 consecutive years [3].

Hence, it is necessary to prevent corruption in order to save state assets and avoid massive losses of state finances. One of the things that can be taken is by applying whistleblowing. Whistleblowing has been proven effectively in preventing or eradicating various frauds that occur [4]. This is confirmed by the ACFE Association of Certified Fraud Examiners (ACFE) [5] which states that the most widely used method to prevent and combat fraud is by implementing whistleblowing. Furthermore, Sweeney (2008) in [6] also stated that reports from whistleblowers have proven to be more effective in uncovering fraud than other methods.

However, on the other hand, there is an opinion that the whistleblowing is a traitor so that not infrequently people avoid becoming a whistleblower. Furthermore, there are many risks that must be faced by whistleblowers ranging from mental therapy, dismissal, to the threat of life for the family [4]. In Indonesia, the application of whistleblowers is still rarely done because of the lack of insurance for life insurance and career security for cheating complainants. This condition causes members of the internal caretaker unit that are the cornerstone of the institution to experience ethical dilemma [6]. On the one hand, they find cheating but on the other hand they also have to secure their own family.

There are several previous studies related to whistleblowing intentions that have been carried out by [7], [8] and [9], which shows that whistleblowing intention is influenced by several variables such as attitudes, subjective norms, and control of perceived behavior. However, the results of the study conducted by [10], [11], [12], and [13] show different results, namely attitudes, subjective norms, and control of perceived behavior turned out to have no effect on whistleblowing intentions. Because of the inconsistency results of previous studies, the researchers intend to conduct further testing of factors that influence the intention of SPI members to carry out whistleblowing actions that include attitudes and subjective norms, with moderating variable of perceived organizational support. The addition of moderating variables is expected to be able to strengthen the existing influences.

According to [14]) explained that Theory of Planned Behaviour (TPB) underlies a person's behavior arises because of intention. There are three factors that determine an individual's intention to perform a behavior. These factors include attitude toward behavior, subjective norms and perceived behavioral control [14]. Meanwhile, the organizational support theory explains that organizational members will tend to show strong commitment to the organization when their organizational support is high. This commitment is demonstrated through actions taken in the best interests of the organization. Whistleblowing action is one of the best ways to protect the interests of the organization. Hence, this research examine the influence of attitude, subjective norms on whistleblowing intention using organizational support as moderating variable.

## **2 Methods**

This study used primary data obtained through questionnaire technique. The approach used was a quantitative approach with a hypothesis testing study design study. The population in this study was the member of the internal supervisory unit (SPI) of state universities in

Central Java Province. The researchers used a sample of all members of the population referred to as census research [16] . In total, there are 29 state universities in Central Java province, but only 19 state universities were willing to be studied with a total population of 84 internal control units (SPI). Of these, only 51 questionnaires were returned and could be processed by the researchers.

The variables in this study consisted of 2 independent variables namely attitudes and subjective norms, 1 dependent variable namely intention to carry out whistleblowing actions and 1 moderating variable namely perceptions of organizational support.

The method of data analysis is carried out with various stages in this study. Validity and reliability tests were conducted to test the feasibility of the questionnaire as a measure. The collected data was then analyzed using descriptive statistical analysis, classical assumption test, multiple linear regression analysis, and moderation regression analysis (MRA). This study used the PLS program with a significance level of 5% (0.05)

Then, this paper has four hypothesis including:

H<sub>1</sub> : The attitude variable partially has a positive and significant effect on the intention to take a whistleblowing action.

H<sub>2</sub> : Subjective norm variables partially have a positive and significant effect on the intention to take a whistleblowing action

H<sub>3</sub>: Attitude variable partially has a positive and significant effect on the intention to carry out whistleblowing actions by being moderated by variable of organizational support perception.

H<sub>4</sub>: Subjective norm variable partially has a positive and significant effect on the intention to carry out whistleblowing actions by being moderated by variable of organizational support perception.

### 3 Results and Discussion

The results of the validity and reliability testing on the research instruments used for data retrieval show valid and reliable results. Likewise, the classical assumption test is carried out to examine the feasibility of the model before being regressed. The test consists of normality, linearity, multicollinearity, and heteroscedasticity tests show that the specifications of the regression model used are correct and feasible for further analysis

**Table 1.** Test of Convergent Validity of Attitude Variable

Item	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
SKP1	0.660976	0.499142	0.499142	0.909862	0.907402
SKP10	0.844281				
SKP2	0.641937				
SKP3	0.615222				
SKP4	0.811609				
SKP5	0.825756				
SKP6	0.653528				
SKP7	0.731758				
SKP8	0.572161				
SKP9	0.648550				

The results of loading factor values on each variable attitude item is more than 0.5, but the value of AVE (Average Variance Extracted) and communalities show the value above the cut off value of 0.5 which is 0.516207 and the factor loading value is also above 0.5. Therefore, all of the items meet the criteria of convergent validity. Cronbach's alpha value and composite reliability are also above 0.7, so it can be concluded that the attitude variable items in the table are reliable. Then, for the discriminant validity test show that the cross loading values, loading factors on SKP / manifest attitude variable item toward the latent attitude variable are all greater than the values of loading factors on variables other than attitude. Therefore, it can be concluded that the items of attitude variable in this study are SKP1, SKP2, SKP3, SKP4, SKP5, SKP6, SKP7, SKP9, SKP 10 fulfilling the criteria of discriminant validity.

**Table 2.** Convergent Validity Test of Subjective Norm Variable

Item	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
NS1	0.625743	0.516759	0.516759	0.895168	0.913479
	0.849573				
NS1					
0					
NS2	0.770200				
NS3	0.716702				
NS4	0.666592				
NS5	0.829983				
NS6	0.579366				
NS7	0.691404				
NS8	0.676669				
NS9	0.736603				

The values of loading factor on each attitude variable item are more than 0.5, while the value of AVE and communalities are also above the cut-off of 0.5 which is equal to 0.516759. Therefore, it can be concluded that all items in the subjective norm variable meet the criteria of convergent validity. In addition, from the cronbach alpha value or composite reliability value, it also shows the values exceed the cut-off of 0.7, which are equal to 0.895168 and 0.913479. For the discriminant validity test, the cross loading values, the loading factors on the NS / subjective norm manifest variable item on the latent attitude variables are all greater than the values of loading factor on the variables other than subjective norms. Therefore, it can be concluded that the items of the subjective norm variable in this study starting from NS 1 to NS 10 meet the criteria of discriminant validity.

**Table 3.** Convergent Validity Test of Organizational Support Perception Variable

Items	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
POS4	0.729781	0.612851	0.612851	0.789917	0.863283
POS5	0.762291				
POS6	0.793309				
POS7	0.841662				

After elimination, the AVE and communalities values increase above the cut off value of 0.5 to 0.612851 and the factor loading value is also above 0.5. Therefore, all of the items meet the criteria for convergent validity. Cronbach's alpha value and composite reliability are also above 0.7, so it can be concluded that the attitude variable items in the table are reliable. For the discriminant validity test show that the cross loading values, the loading factors on the POS / manifest perceived organizational support variable items for the latent organizational support perception variable are all greater than the values of factor loading on the variables other than perceptions of organizational support. Therefore, it can be concluded that the items of attitude variable in this study POS4 to POS7 meet the criteria of discriminant validity.

**Table 4.** Convergent Validity Test of Whistleblowing Intention Variable

Item	Loading factor	AVE	Communalities	Cronbach's Alpha	Composite Reliability
IWB1	0.881591	0.805693	0.805693	0.943086	0.919309
IWB2	0.864371				
IWB3	0.870719				
IWB4	0.809271				

After elimination, the AVE and communalities values increase above the cut off value of 0.5 to 0.805693 and the factor loading value is also above 0.5. Therefore, all of the items meet the criteria of convergent validity. Cronbach's alpha value and composite reliability are also above 0.7, so it can be concluded that the attitude variable items in the table are reliable. For the discriminant validity test show that the cross loading values, the loading factors on the IWB / whistleblowing intention manifest variable items towards the whistleblowing intention variable are all greater than the values of factor loading on the variables other than whistleblowing intention. Therefore, it can be concluded that the items of whistleblowing intention variable in this study IWB1 to IWB4 meet the criteria of discriminant validity.

Then, based on the results of the goodness of fit, it can be concluded that from the three test equipment such as first, the value of Q2 for the Whistleblowing Intention variable is 0.434667. Then, Q2 values of the two endogenous variables are above number 0 so that it can be said that they meet the cut value of predictive relevance. Hence, the model can be validated. Second, while for the GOF Tenenhouse value for the Whistleblowing Intention variable is 0.696994. The GOF Tenenhouse value of the variable has high criteria so that it meets the cut value or the model can be validated. Third, while for R2 value for the Whistleblowing Intention variable is 0.696994. It has high criteria so that it meets the cut value or the model can be validated. Moreover, based on the Table 9, it shows that with the degree of freedom ( $n-k = 50-25 = 25$ ), the boundary of the t table is 2.05954, the conclusion results are as follows:

- a). H1 : The effect of attitudes on whistleblowing intentions proved to be insignificant because the value of T Statistics 1.953202 is under t table 2.05954, so the hypothesis is *rejected*.
- b). H2: The effect of subjective norms on whistleblowing intentions has proved to be empirically significant because the T Statistics 3.744904 value is above t table 2.05954, so the hypothesis is *accepted*.
- c). H3: The perception of organizational support moderates attitude towards whistleblowing intentions is insignificant, because the T Statistics 1.621633 value is under t table 2.05954, so the hypothesis is *rejected*. Thus, the moderating variable in this context is as a predictor variable or independent variable because the perception of organizational support

- significantly influences the intention of whistleblowing with a statistical T value of 4.480178 above t table 2.05954. However, the path coefficient is -0.891622, or negative
- d). H4: Organizational support perception moderates significantly subjective norms on whistleblowing intentions, because the T Statistics 2.555290 value is under t table 2.05954, so that the hypothesis is *accepted*. With the type of pseudo moderation / quasi moderation, because subjective norms are positively and significantly affect the whistleblowing intention, but the path coefficient is -1.630051. This means that the increasing perception of organizational support will have an impact on the decline in the influence of subjective norms on whistleblowing intentions.

**Table 5.** Effect Test (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics ( O/STERR )
attitude -> Intention of Whistleblowing	0.575905	0.579624	0.294852	0.294852	1.953202
attitude * organizational support perception -> Intention of Whistleblowing	-0.891622	0.872469	0.549830	0.549830	1.621633
organizational support perception -> Intention of Whistleblowing	1.813700	1.710269	0.404828	0.404828	4.480178
subjective norms -> Intention of Whistleblowing	1.526635	1.441946	0.407657	0.407657	3.744904
subjective norms * organizational support perception -> Intention of Whistleblowing	-1.630051	1.498296	0.637913	0.637913	2.555290

### 3.1 The Influence of Attitude towards Intention to Take Whistleblowing Actions

The test result shows that the attitude possessed by members of the internal supervisory unit (SPI) to whistleblowing actions does not affect the intention of SPI members to carry out whistleblowing actions. The high attitude possessed by SPI members does not guarantee that they will report any fraud that occurs. It should be realized that the choice to become a whistleblower (people who report errors) is not an easy matter. It is necessary to have high intention and courage from SPI members to be able to report any fraud that occurs. In addition, there are not many people who do their own whistleblowing actions in Indonesia, especially in higher education institutions. This is because the reporting mechanism and protection of the reporter or whistleblower has not been fully regulated clearly and explicitly with the legislative products [10] and [4]. Then, the absence of legal protection certainty for the whistleblower and their family becomes a separate dilemma for SPI members, so they feel no need to disclose the fraud scandal they know. Besides that, most SPI members are those who are professors, so that between positions as lecturers with positions as SPI members take longer positions as lecturers, so SPI members tend to be safe towards their position as lecturers so that they are not threatened by whistleblowing actions done.

The difference between the attitudes owned by SPI members and the actions they take is supported by the theory of cognitive dissonance. Cognitive dissonance theory is an internal state that is uncomfortable due to a discrepancy between two attitudes or more and between attitudes and behavior [17]. According to [18] explains that dissonance occurs when there is a contradictory relationship between the elements of congenital in the individual and the actions he performs. Existing testing results are also supported by previous studies which say that attitudes do not affect the intention to carry out whistleblowing actions. Some previous studies that support the results of testing research include [10], [19], [20], and [13].

### **3.2 Influence of Subjective Norms on Intention to Take Whistleblowing Actions**

The test result shows that there is a positive and significant influence between subjective norms on intention to carry out whistleblowing actions on members of the internal supervisory unit (SPI). This means that the greater the support of the environment around the respondent to the whistleblowing action, the greater the person's intention to carry out whistleblowing. The result of this study is supported by plan behavior theory (TPB). The plan behavior theory explains that intention to do or not to do certain behavior is influenced by three basic determinants, one of which is related to social influences, namely subjective norms [21]. Subjective norms are individual perceptions of perceived social pressure, which comes from other people or groups, which influence the individual in making a decision on the actions being considered. The more individuals perceive that the social referents they have support them to do a behavior, then the individual will tend to feel the social pressure to bring up the behavior. And conversely the more individuals perceive that the social referents they have do not approve a behavior so individuals tend to feel social pressure to avoid these behaviors [15]. The result of this study is also in line with a number of previous studies including [22], [8], [9], [11], [7], Suryono [13], [23], [24], [25] which state that subjective norms have a significant effect on intention to carry out whistleblowing actions.

### **3.3 The Influence of Attitudes on Intention to Do Whistleblowing Action by Moderating Variable of Organizational Support Perception**

The result of this study indicates that attitudes do not have an influence on the intentions of SPI members in carrying out whistleblowing actions despite perceived organizational support. The results of the existing research turned out to be inconsistent with some of the previous studies which revealed that organizational support was able to moderate the influence between attitudes towards intention to carry out whistleblowing actions as revealed by [26], [27], and [28]. It needs to be understood together that whistleblowing action is not an easy matter. The view that a whistleblower is a traitor who violates the norms of organizational loyalty is an ethical dilemma for members of the organization in determining whether to report a violation or keep it hidden [6]. It is also often the whistleblower must lose his position, property, even the safety of his life and family can be threatened as a result of the disclosure made [4]. Thus, the safe thing for SPI members is to silence cheating that occurs by occasionally covering it up. In addition, the development of indifference towards fraud has also become a serious problem in the current era. Many people know that fraud action, especially corruption, is a bad thing. However, the lack of courage and safe choice of roads is the cause of fraud practices thriving in this country. The result of this study is supported by the theory of cognitive dissonance. This theory briefly explains that the actions taken by a person are not the result of the attitude they have, but rather different actions on the basis of sheer compulsion. So that in the current era, the attitude supported by the perception of

organizational support is not enough to be able to grow the intention of SPI members in carrying out whistleblowing actions.

### **3.4 The Effect of Subjective Norms on Whistleblowing Intention by Moderating Variable of Organizational Support Perception**

The result of this study indicates that the influence of subjective norms supported by perceptions of organizational support can influence one's intention to carry out whistleblowing actions. This shows that the greater the support that comes from the environment around the respondent, as well as the support of the organization for whistleblowing actions, the greater the intention of the person to carry out whistleblowing actions. The result of this study is also supported by the theory of organizational support. Organizational support theory explains that if an SPI member believes that the organization is committed to them, the SPI member will also be committed to the organization. An SPI member has high expectations for organizational support for their needs, especially in supporting Whistleblowing actions. Hence, a combination of support received both from the environment coupled with the support of the organization will further increase the interest of SPI members in carrying out whistleblowing actions on any fraud that occurs. The result of this study also becomes new findings that in order to carry out whistleblowing actions, it needs support coming from the whistleblower environment (such as: family, co-workers, etc.), as well as from organizational support (such as protection, promotion, etc.)

## **4 Conclusion**

The conclusion of this study is attitude does not influence the intention to carry out whistleblowing actions. Meanwhile, subjective norms partially have a positive and significant effect on the intention to take a whistleblowing action. The perception of organizational support as a moderating variable is not able to moderate the influence between attitudes toward intention to act whistleblowing. Whereas, for subjective norm variable is able to be moderated by variable of organizational support perception. This research gives huge contribution for implementation of plan behaviour theory on higher education especially for enhance organization performance For further research, it is expected to further expand the sample of both SPI members from state and private universities. Further research is also expected to test other variables outside the research model which if it can influence the intention of SPI members in carrying out whistleblowing actions, namely rewards and organizational culture



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