

***FACTORS AFFECTING WHISTLEBLOWING INTENTION OF
EMPLOYEE IN VILLAGE-OWNED ENTERPRISE TO REDUCE FRAUD IN
VILLAGE FUND***

(Empirical Study on Village-Owned Enterprise in Bantul Regency)

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ABSTRACT

This study aims to determine the effect of personal cost, perception about seriousness of fraud, and organizational commitment as moderating to the whistleblowing intention of Village-Owned Enterprise employees in Bantul Regency, Special Region of Yogyakarta. This study uses a convenience sampling method with consideration of the ease of obtaining data on Village-Owned Enterprise. The total sample in this study was 14 Village-Owned Enterprise in the Bantul Regency area. The type of data used is primary data. The results shows that personal costs negatively affected whistleblowing intention, perception about seriousness of fraud and organizational commitment perceptions have a positive effect on whistleblowing intention, organizational commitment does not succeed in moderating the effect of personal cost on whistleblowing intention, and organizational commitment managed to moderate the influence of perception about seriousness of fraud against the whistleblowing intention.

Keywords : Personal cost, perception about seriousness of fraud, and organizational commitment

INTRODUCTION

The rise of news about fraud, especially in the financial sector that occurred during the last few years becomes a public spotlight. Starting from the Enron case in 2001 that occurred in America and effect on world of accounting, it became the biggest accounting scandal in that period. Enron's Board of Directors had committed a number of fraudulent manipulations of financial statements that were manifested in the form of high compensation determination for corporate executive and off balance sheet transactions. This accounting ethics scandal also brings Sherron Watkins to become a whistleblower in this case. As a result of unfolding the case is Enron suffered loss and bankruptcy (Agoes and Ardana, 2011).

Not only abroad, accounting fraud cases that present the whistleblower figures also occur in Indonesia. Among them is Susno Duaji case who reveals the existence of tax mafia in his agency (Lestari, 2018). also the case of Agus Condro in the election of Senior Deputy Bank Indonesia and John Wowuruntu in the case of Legal Administration System (Semendawai, et al., 2011).

The case of corruption doesn't just have a central government, but also on the village government. Meanwhile in law No. 6 of 2014 on Villages in Chapter 8 Article 77, it has been explained that the management of village property must be carried out based on the principles of public interest, functional, legal certainty, openness, efficiency, effectiveness, accountability and economic certainty (Suryono and Chariri, 2016).

Since the village funds were firstly launched in 2015, the government has spent Rp 127.74 trillion on the development. As many as 74,910 villages have received funding from 2015 to 2017 as much as Rp 20.76 trillion, Rp 49.98 trillion and Rp 60 trillion. Each related village in the first year gets cash of approximately 300 million, followed by 600 million in the next year, and in 2017 gets 800 million (Aliyah, 2015).

As a proof, in 2016-2017 there was a corruption case for village fund allocation for Village Owned Enterprises in Purwosari Village, South Lampung which caused a loss of up to Rp 142 million. Another similar case occurred in Sumbernongko Village, Jombang, East Java where corruption occurs in the allocation of village funds for Village-Owned Enterprises in the amount of Rp. 100 million in 2017.

Stepping back, in the beginning of 2016, which was still the beginning of the development of Village-Owned Enterprises in Indonesia, there were corruption cases and misappropriations of Village-Owned Enterprises funds that happened in Babulu Darat Village, Penajam Paser Utara District. Unmitigated, losses allegedly reached Rp 900 million. Another series of cases occurred, the latest in 2018 in Sukaraja Village, Pesawaran District, there was embezzlement of funds reaching up to Rp. 80 million. These cases are evidence and facts that corruption cases on Village Owned Enterprise funds are no longer rarity in the government.

In a study conducted by Setyawati, et al (2015) it is mentioned that whistleblowing is an appropriate way in preventing fraud of accounting to restore

public confidence. So the presence of whistleblower figure in village government becomes important to be able to compensate for the high number of frauds that continues to occur. Therefore, it is expected to help the government in reducing fraud or corruption that occurred in the village funds.

Understands the factors that drive the civil apparatus of the state and in the case of this research, the employees of the Village-Owned Enterprises to take whistleblowing action becomes important to know so that institutions, organizations, and government can know what factors are influential. Also know the policies can be done as well as whistleblowing system such as what is effective to apply. The participation of employees to be a whistleblower is crucial because a reporting system will be useless if there is not a reporter who utilizes the system

A REVIEW OF THE LITERATURE

Prosocial Behavior Theory

Brief and Motowidlo (1986) describe the theory of prosocial behavior as members' behavior in organizations to address individuals, groups, or organizations where they interact and adhere to organizational rules and are conducted with the intention of improving the well-being of the individual, group or organization itself. Prosocial behavior is not entirely altruistic behavior.

Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a theory in psychology that proposed by Ajzen (1985) through his article entitled "From Intentions to Action: A Theory of Planned Behavior". This theory itself is the development of the Reasoned

Action Theory (TRA) proposed by Ajzen and Fishbein (1975). Theory of planned behavior connects faith with behavior. Interest in behavior can be interpreted as a symptom of individual or individual readiness to display behavior or can also be assumed as a thing that precedes action.

Whistleblowing

Whistleblowing is an act of disclosure of fraudulent accounting, fraud, any kind of unlawful act or contradictory to the law, and any immoral deeds, and any activities that may harm organizations, institutions and stakeholders undertaken by members or the head of the organization either within the scope of the organization itself or in connection with other organizations which may take action on the offense (Panjaitan, 2018).

Personal Cost

Personal cost is the perception of employees or members about the risk of retaliation or revenge that may occur from members of the organization in relation to the activities undertaken (Lestari, 2018). In a study conducted by Aliyah (2015), Hanif and Odiatma (2017) and Lestari (2018) have similar research results related to the influence of personal cost on whistleblowing intention that personal costs negatively affect whistleblowing. It means that if someone has a high perception of personal cost it will be accompanied by lower whistleblowing's intention. So based on these studies, the researcher hypothesized:

H₁ : Personal cost has negative effect to the whistleblowing's intention of employee in village-owned enterprise

Perception about Seriousness of Fraud

The perception of the seriousness of fraud is the perception of the magnitude of the consequences which have certain relation to the amount of harm (or gain) that a particular party or victim (if loss) or a party of (certain advantages) of a moral behavior may have (Bagustianto and Nurkholis, 2015). In researches conducted by Lestari (2018), Bagustianto and Nurkholis (2015), and Setyawati et al (2015) which indicate that the perception about seriousness of fraud has a positive effect on whistleblowing intention. So, based on these studies, the researcher put forward a hypothesis:

H₂ : Perception about seriousness of fraud has positive effect towards whistleblowing intention of employee in village-owned enterprise

Organizational Commitment

According to Porter, et al (1979) organizational commitment is defined as the relative strength of individual identification and involvement in a particular organization. On researches conducted by Bagustianto and Nurkholis (2015), Wahyuningsih (2016), and Prasasti (2017), shows that organizational commitment has a positive influence on whistleblowing intention. They found empirical evidence that members of high commitment organizations will tend to take whistleblowing action. So based on these studies, researcher make a hypothesis:

H₃ : Organizational commitment has positive effect towards whistleblowing intention of employee in village-owned enterprise

Organizational Commitment Towards Personal Cost

The influence of organizational commitment to personal cost and whistleblowing intention is derived from the theory of prosocial behavior theory. The theory of prosocial behavior describes the behavior of members within the organization to be addressed to individuals, groups, or organizations where they interact and adhere to organizational rules and are conducted with the intention of improving the welfare of the individual, group, or organization itself. So based on the theory, researchers make the hypothesis:

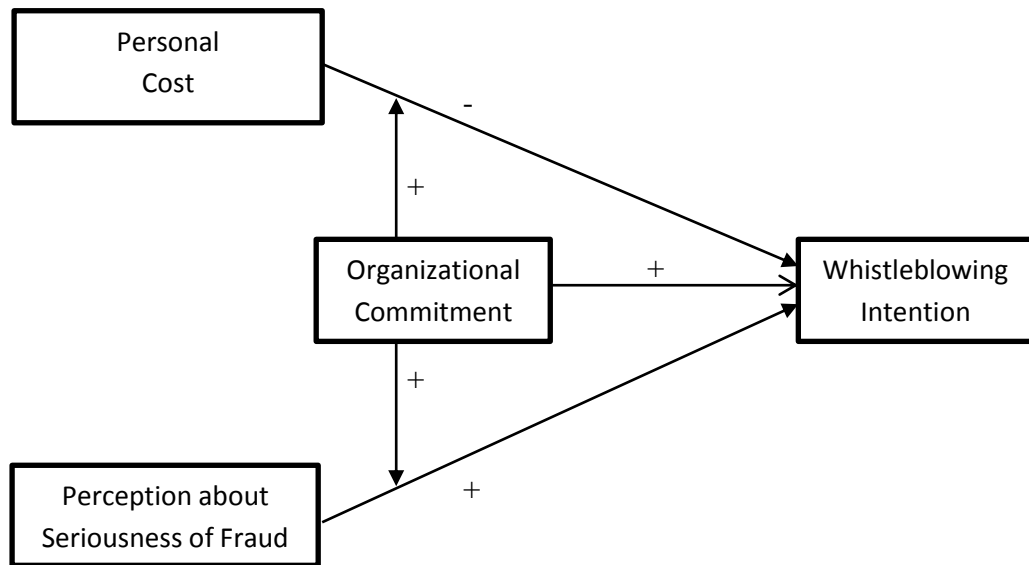
H₄ : Organizational commitment weakens the negative effect of personal cost towards whistleblowing's intention of employee in village-owned enterprise

Organizational Cost Towards Perception about Seriousness of Fraud

With the presence of organizational commitment variable as a moderator it can be a derivative of variables of prosocial behavior theory that aims to maintain the condition of the organization or group to be able to be fine. Thus, the presence of organizational commitment can support or strengthen the positive relationship between perceptions about the seriousness of fraud against whistleblowing intention. Therefore, the researchers make the hypothesis:

H₅ : Organizational commitment strengthens the positive effect of perception about seriousness of fraud towards whistleblowing's intention

Research Model



Research Model for Hypothesis 1-5

RESEARCH METHODS

Object and Subject of the Research

The object of this research are employees in the environment of the Office of Village-Owned Enterprise in Bantul Regency, Special Region of Yogyakarta.

Type of Data

The data used is primary data. The definition of the primary data itself is the research data that researchers get directly from the source (Suryono & Chariri, 2016). Primary data in this study were obtained by used the instrument in the form of questionnaires given to the respondents which is the employee of Village-Owned Enterprise at Bantul Regency and respondents answer about the influence of personal cost and perception on the seriousness of fraud moderated by organizational commitment to whistleblowing intention.

Sampling Technique

The sampling technique in this study used convenience sampling technique. According to Sekaran and Bougie (2013), convenience sampling is the method used in sampling by considering the ease of access for information gathering and the proximity to researchers.

Data Collection Technique

Data collection in this study used survey methods with questionnaire instruments. The questions covering perception about seriousness of fraud, whistleblowing intention, and personal costs. In this study, the primary data were obtained by distributing questionnaires directly to the offices of Village-Owned Enterprises in Bantul Regency, Special Region of Yogyakarta. Questionnaires distributed were taken or waited directly according to the agreement between the researcher and the respondent.

RESULT OF THE RESEARCH AND DISCUSSION

Here the following data on the questionnaire distributed to employees of village-owned enterprises in Bantul Regency, Special Region of Yogyakarta.

Table 1
Characteristics of Respondents Based on Questionnaire Filling

Information	Total	Percentage
Questionnaires distributed	50	100%
Return questionnaire	44	88%
Questionnaires that are not filled in completely	2	5%
Questionnaires are processed until the end	42	95%

Source : Primary data, 2018

Table 2
Characteristics of Respondents Based on Office

Name of Village-Owned Enterprise	Total Respondents	Percentage
BUMDes Wonokromo	6	14.24%
BUMDes Tirtonirmolo	1	2.43%
BUMDes Tirtosari	3	7.32%
BUMDes Gadingsari	4	9.75%
BUMDes Dlingo	5	12.19%
BUMDes Sidomulyo	3	7.32%
BUMDes Tirtohargo	3	7.32%
BUMDes Sendangsari	1	2.43%
BUMDes Palbapang	1	2.43%
BUMDes Argorejo	3	7.32%
BUMDes Srimartani	4	9.75%
BUMDes Girirejo	4	9.75%
BUMDes Panggungharjo	4	9.75%
Total Village-Owned Enterprise	42	100%

Source : Primary data, 2018

Result of statistic descriptive test can be seen in the table 3:

Table 3
Result of Statistic Descriptive Test

	N	Minimum	Maximum	Mean	Std.Deviation
Personal Cost	42	3	15	7.55	3.285
Perception about Seriousness of Fraud	42	6	15	12.83	2.749
Organizational Commitment	42	37	75	62.71	10.730
Whistleblowing Intention	42	14	30	24.02	4.550

Source: SPSS output from primary data processed

Based on table 3, we can see the amount of data processed, which is 42 data. Besides that, the minimum value, maximum, mean, and standard deviation for each variable can be seen.

Validity Test

Table 4
Validity Test Results

Variable	Pearson Correlation (r calculated)	r table	Explanation
PC	0.945	0.304	Valid
PCF	0.924	0.304	Valid
OC	0.797	0.304	Valid
WB	0.814	0.304	Valid

Based on the table above it can be seen that the value of $r_{count} > r_{table}$ so that all data are valid and can be continued towards the next test.

Reliability Test

Table 5
Reliability Test Results

Variable	Cronbach's Alpha	Standard of Reliability	Explanation
PC	0.939	> 0.60	Reliable
PCF	0.913	> 0.60	
OC	0.958	> 0.60	
WB	0.898	> 0.60	

Source: SPSS output from primary data processed

Based on the table above, it can be seen that the Cronbach Alpha value is > 0.60 so that it can be concluded that all data have a high reliability and can proceed to the next test.

Normality Test

Table 6

Result of Normality Test for Substructure 1

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	42	0.072	Data is normally distributed

Source: SPSS output from primary data processed

Table 7

Result of Normality Test for Substructure 2

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	42	0.066	Data is normally distributed

Source: SPSS output from primary data processed

Table 8

Result of Normality Test for Substructure 3

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	42	0.687	Data is normally distributed

Source: SPSS output from primary data processed

Based on table 6,7, and 8 seen if the value of sig > alpha ($\alpha = 0.05$) which means that residual data and normal distribution and regression models are suitable for use in this study.

Multicollinearity Test

Table 9

Result of Multicollinearity Test for Substructure 1

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Personal Cost	0.311	3.214	Non Multicollinearity
Perception about Seriousness of Fraud	0.258	3.870	Non Multicollinearity
Organizational Commitment	0.296	3.382	Non Multicollinearity

Source: SPSS output from primary data processed

Table 10

Result of Multicollinearity Test for Substructure 2

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Personal Cost	0.105	9.515	Non Multicollinearity
Organizational Commitment	0.225	4.446	Non Multicollinearity
Personal Cost*Organizational Commitment	0.235	4.249	Non Multicollinearity

Source: SPSS output from primary data processed

Table 11
Result of Multicollinearity Test for Substructure 3

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Perception about Seriousness of Fraud	0.153	6.548	Non Multicollinearity
Organizational Commitment	0.248	4.028	Non Multicollinearity
Perception about Seriousness of Fraud *Organizational Commitment	0.115	8.715	Non Multicollinearity

Source: SPSS output from primary data processed

Based on table 9, 10, and 11 seen if all the data have tolerance value $> 0,1$ and VIF value < 10 , so all the regression in this research does not have multicollinearity.

Heterocedasticity Test

Table 12
Result of Heterocedasticity Test for Substructure 1

Dependent Variable	Independent Variable	Sig Value	Explanation
Whistleblowing Intention	Personal Cost	0.709	Non Heterocedasticity
	Perception about Seriousness of Fraud	0.975	Non Heterocedasticity
	Organizational Commitment	0.264	Non Heterocedasticity

Source: SPSS output from primary data processed

Table 13

Result of Heterocedasticity Test for Substructure 2

Dependent Variable	Independent Variable	Sig Value	Explanation
Whistleblowing Intention	Personal Cost	0.341	Non Heterocedasticity
	Organizational Commitment	0.989	Non Heterocedasticity
	Personal Cost*Organizational Commitment	0.089	Non Heterocedasticity

Source: SPSS output from primary data processed

Table 14

Result of Heterocedasticity Test for Substructure 3

Dependent Variable	Independent Variable	Sig Value	Explanation
Whistleblowing Intention	Perception about Seriousness of Fraud	0.239	Non Heterocedasticity
	Organizational Commitment	0.097	Non Heterocedasticity
	Perception about Seriousness of Fraud *Organizational Commitment	0.070	Non Heterocedasticity

Source: SPSS output from primary data processed

According to table 12, 13, and 14 above the result for heterocedasticity test is the regression in this research is declared from heterocedasticity it proved by the value of sig > alpha ($\alpha = 0.05$).

Multiple Regression Test

Tabel 15

Result of Multiple Regression Analysis Test for Substructure 1

	Unstandardized Coefficient		Beta	Sig
	B	Std. Error		
(Constant)	13.376	4.388		
Personal Cost	-0.500	0.177	- 0.361	0.008
Perception about Seriousness of Fraud	0.513	0.233	0.310	0.034
Organizational Commitment	0.125	0.056	0.295	0.031
Adjusted R ²	0.791			

Source: SPSS output from primary data processed

Table 16

Result of Multiple Regression Analysis Test for Substructure 2

	Unstandardized Coefficient		Beta	Sig
	B	Std. Error		
(Constant)	13.382	4.902		
Personal Cost	-0.321	0.317	- 0.232	0.318
Organizational Commitment	0.247	0.066	0.583	0.001
Personal Cost*Organizational Commitment	-0.007	0.005	-0.205	0.188
Adjusted R ²	0.775			

Source: SPSS output from primary data processed

Table 17
Result of Multiple Regression Analysis Test for Substructure 3

	Unstandardized Coefficient		Beta	Sig
	B	Std. Error		
(Constant)	7.661	2.704		
Perception about Seriousness of Fraud	0.193	0.302	0.117	0.527
Organizational Commitment	0.091	0.061	0.214	0.143
Perception about Seriousness of Fraud *Organizational Commitment	0.010	0.004	0.597	0.007
Adjusted R ²	0.791			

Source: SPSS output from primary data processed

Based on tables 15, 16, and 17 conclusions can be drawn about which hypotheses are accepted and rejected. Hypotheses 1, 2, and 3 in substructure 1 are accepted because the value of sig < 0.05. In hypothesis 4 in substructure 2 is rejected because the value of sig > 0.05, while for hypothesis 5 in substructure 3 is also accepted because the value of sig < 0.05.

The adjusted R² value is also seen in the table, for example in table 15, the adjusted R² value is 0.791 which means 3 dependent variables personal cost, seriousness of fraud perceptions, and organizational commitment have an effect of 79.1% on whistleblowing intention and the remainder is influenced by variables other. The same is true for tables 16 and 17 related to adjusted R². The adjusted R² value is also seen in the table, for example in table 15, the adjusted R² value is 0.791 which means 3 dependent variable personal costs, perception about seriousness of fraud, and organizational commitment has an effect as much as

79.1% on whistleblowing intention and the rest is influenced by other variables. The same thing happened in tables 16 and 17 related to the adjusted R^2 .

Test of Hypothesis 1

Table 15 shows that the level of significance (Sig) for the personal cost variable is 0.008 and this variable has a regression coefficient (Beta) with a negative value of 0.361. Because this variable has a $0.008 < \alpha 0.05$ sig which means that the independent variable personal cost affects the intention to take a whistleblowing action and has a negative direction, so the first hypothesis (H_1) is **accepted**.

Test of Hypothesis 2

Table 15 shows that the level of significance (Sig) for perception variables about the seriousness of fraud is 0.034 and this variable has a regression coefficient value (Beta) with a positive value of 0.310. Because this variable has $0.034 < \alpha 0.05$ sig which means that the independent variable perception about the seriousness of fraud affects the whistleblowing intention and it has a positive direction then, the second hypothesis (H_2) is **accepted**.

Test of Hypothesis 3

Table 15 shows that the level of significance (Sig) for organizational commitment variable is 0.031 and this variable has a regression coefficient value (Beta) with a positive value of 0.056. Because this variable has a sig $0.031 < \alpha 0.05$, which means that the independent variables of organizational commitment affect the intention to take a whistleblowing action and have a positive direction then, the third hypothesis (H_3) is **accepted**.

Test of Hypothesis 4

According to table 16 which shows that the level of significance (Sig) for personal cost variables on the whistleblowing intention influenced by organizational commitment of 0.188 which is $>$ alpha 0.05 and this variable has a regression coefficient (Beta) with a negative value of 0.205. Because the sig value is 0.188 $>$, it means that the organizational commitment variable does not weaken the negative personal cost effect on the intention to carry out whistleblowing actions, thus the fourth hypothesis (H₄) is **rejected**.

Test of Hypothesis 5

On table 17, shows that the level of significance (Sig) for perception variables about the seriousness of fraud to whistleblowing intention influenced by organizational commitment is 0.007 and this variable has a regression coefficient (Beta) with a positive value of 0.597. Because the sig value is 0.007 $<$ alpha 0.05 which means that the organizational commitment variable strengthens the positive influence of perceptions about the seriousness of cheating on intentions to carry out whistleblowing actions and has a positive regression coefficient thus the fifth hypothesis (H₅) is **accepted**.

CONCLUSIONS, LIMITATIONS AND SUGGESTIONS FOR THE RESEARCH

Conclusions

Based on testing and analysis that has been done, the following conclusions can be drawn:

1. There is a significant negative effect of personal cost towards whistleblowing intention of employee in Village-Owned Enterprise
2. There is a significant positive effect of perception about seriousness of fraud towards whistleblowing intention of employee in Village-Owned Enterprise
3. There is a significant positive effect of organizational commitment towards whistleblowing intention of employee in Village-Owned Enterprise
4. Organizational commitment does not moderate the significant negative relationship personal cost towards whistleblowing intention of employee in Village-Owned Enterprise
5. Organizational commitment strengthen the significant positive effect of perception about seriousness of fraud towards whistleblowing intention of employee in Village-Owned Enterprise

Limitations

This study has several limitations including the following:

1. The study sample area is only in villages in Bantul Regency, Yogyakarta Special Region. So that it only represents the intention to carry out whistleblowing actions for employees of Village-Owned Enterprises in the Bantul Regency area alone.
2. The variables used in this study are personal costs, perceptions about the seriousness of fraud, and organizational commitment. Therefore, further research can add other variables such as anticipatory socialization and locus of control.

Suggestions

Based on the results of the research and discussion previously described, the suggestions that can be given for further research are as follows:

1. Extending the research sample area not only in villages in Bantul Regency, but also in villages in other districts and cities.
2. Adding research variables that can influence the intention to conduct whistleblowing actions. So that it is expected that later it can expand new research on factors that can influence the intention to conduct whistleblowing actions such as anticipatory socialization variables and locus of control.
3. Improving the quality of the questionnaire used as an instrument to collect data by making respondents as whistleblowers in case studies so that the information obtained is not biased and avoids normative answers.
4. Using variables perception about seriousness of fraud and personal costs as interaction variables
5. Providing an assessment of whistleblowing intention not only from an internal point of view within the organization but also from an external perspective.

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