

Determinant of Whistleblowing Intention with Remuneration as Moderation in Indonesian Open University

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Article Info	Abstract
<p>Keywords: Whistleblowing Intention; Attitude; Organizational Commitment; Personal Cost; Remuneration.</p>	<p>The purpose of this research is to investigate the factors that influence whistleblowing intentions at the Indonesian Open University, with remuneration as a moderating variable. The research sample included 138 finance managers and state property managers from the Indonesian Open University. Because it supports income addition for Indonesian Open University employees, remuneration is used as a moderating variable. The research method employed is quantitative with primary data approach, namely a closed questionnaire assessed via Google Forms. This research found that the three independent variables namely attitude, organizational commitment, and personal costs have a significant influence on whistleblowing intentions. Remuneration as a moderating variable found to moderate the effect of organizational commitment on whistleblowing intentions. The contribution of this research is a discussion of research findings and differences with previous findings and related theories, and the findings can be implemented in the Indonesian Open University's whistleblowing system.</p>
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1. Introduction

An organization is a technical social device made up of people and physical actors who process inputs and perform functions or tasks that lead to the achievement of goals (Akenbor & Ironkwe, 2014). Because several parties within the organization collaborate to achieve personal goals or interests, decisions are frequently made by committing fraud. Fraud is a variety of methods used by human ingenuity to benefit others through illegal actions (Sayyid, 2014). Fraud is defined as a white-collar crime in an article titled "Is White Collar Crime?" related to differential association theory (Sutherland, 1940). According to this theory, actual crime can be learned when a person interacts with others during the communication process (Mustofa, 2007). White-collar crime is defined as a type of criminal from a high economic class who has broken the law based on the different characteristics of the perpetrators rather than his actions.

Fraud is defined as an act against or violation of the law committed by individuals from within or outside the organization to obtain personal or group benefits while directly or indirectly causing harm to other parties (Sudarmo et al., 2008). Fraud occurs in all organizational sectors, including the government and the private sector. Higher education, as an educational institution, is not immune to fraud, particularly corruption. Corruption in education occurs frequently, not only in Indonesia but also in several other countries. According to an Indonesia Corruption Watch (ICW) study on the trend of prosecution of corruption cases, corruption cases in the education sector were included in the top five corruption cases in Indonesia based on the sector from 2016 to 2021, with 21.7 percent of the corruption cases that occurred related to the use of School Operational Assistance (SOA) funds. The U4 Anti-Corruption Resource Center describes the types of

corruption that frequently occur in the education sector, including education planning and management (financing decisions); procurement; school accreditation; school and exam fees; private tutoring; exams; educator and professional management; and educator behavior.

According to data on corruption in the education sector in Indonesia, at least several acts of corruption have occurred, including corruption at the University of Indonesia (UI) Library Building during the 2010-2011 fiscal year; corruption in the construction of the IPDN Campus Building in Sulawesi in 2011; and bribery for accepting prospective new students at the University of Lampung (UNILA) in 2022. The complexity of the education system and the lack of transparency in education governance are two factors that contribute to corruption in the education sector. In this case, abuse of the confidentiality principle and making decisions without proper supporting documentation will facilitate corrupt behavior.

Fraud is a crime that can be dealt with in two ways: prevention and detection. Individual morality and competence can prevent unethical behavior, allowing fraudulent practices to be avoided (Reskino et al., 2021). Accounting fraud encompasses more than just corruption; Illegally obtaining assets or misrepresenting reports that are significantly and materially misleading, such as presenting assets or income that are higher than they are (asset/revenue overstatements) or presenting assets or income that are lower than they are (asset/revenue understatements), are also prohibited. The presence of weak or inadequate internal controls is the primary opportunity for fraud. The auditor's independence, competence, and motivation are three factors that can improve the effectiveness of internal control (Gaol, 2022).

Whistleblowing is one method for exposing accounting violations and restoring public trust (Setiawati & Sari, 2016). Whistleblowing is the act of revealing or reporting to individuals or organizations by members of an organization (former or current members) an illegal, immoral, or illegitimate practice under the leadership's control, which can result in corrective action (Near & Miceli, 1985). Meanwhile, someone who discloses information is known as a whistleblower (Libriani & Utami, 2015). Whistleblower complaints outperform other methods of detecting fraud, such as internal audits, internal controls, and external audits (Sweeney & Coughlan, 2008).

Several whistleblowers' names have become known to the public as a result of their role in assisting in the investigation of corruption cases, including Stanley Ering in the alleged corruption case at Manado State University (UNIMA) in 2011; Daud Ndakularak in the crime of managing cash funds from the East Sumba Regency APBD in the 2005-2006 academic year; Roni Wijaya in the corruption case for the Education and Training Center and National Sports Facilities construction project (P3SON) in Hambalang, Bogor, West Java for the 2010-2012 fiscal year; Yulianis in the Athlete's House corruption case; Ferry M. Pasaribu in the corruption case involving the purchase of dry cassava from PT Bumi Cassava; and Susno Duadji in the corruption case involving Gayus Tambunan at the Directorate General of Taxes at the Ministry of Finance of Indonesia.

Based on Theory of Reasoned Action, the importance of whistleblowing research is to obtain evidence of the factors that influence the intention to carry out whistleblowing. Several organizations have begun to actively detect fraud by implementing and developing a whistleblowing system via various media, including telephone and websites or the internet. Various implications of whistleblowing research show that many factors influence whistleblowing intention, such as subjective norms, locus of control, professional commitment, moral intensity, level of seriousness of fraud, the seriousness of violation, and others. However, in 35 previous studies compiled by the authors between 2018 and 2023, three independent variables have the highest GAP, namely attitude, organizational commitment, and personal costs. Based on this research gap, the authors wish to conduct a deeper investigation into the factors that influence whistleblowing intentions, particularly at the Indonesian Open University. Remuneration is used as a moderating variable because the author is interested in other variables that influence the relationship between organizational commitment and whistleblowing intention. Organizational

commitment is a sensitive variable because it relates to employee loyalty to the company/organization, whereas remuneration is the compensation received by employees for their contributions to agencies, particularly the Indonesian Open University as PTNBH.

Fraud Triangle Theory

Dr. Donald Ray Cressey proposed the Fraud Triangle theory in 1953, creating a classic model to explain occupational offenders or perpetrators of fraud in employment relationships: (1) Pressure, begins with pressure from within the organization and individual life so that fraud perpetrators begin with pressure; (2) Opportunity, fraudsters always have the knowledge and opportunity to commit fraud. The perception of opportunities consists of two components: general information and technical skills; and (3) Rationalization, the existence of attitudes, character, or a set of ethical values that allow management or other employees to commit dishonest acts is referred to as rationalization.

Theory of Reasoned Action

The Theory of Reasoned Action (TRA) is a social psychological theory proposed by Sheppard et al in 1988. TRA focuses on the determinants of behavior and its determinants in the study of social psychology, specifically attitudes toward behavior (attitude toward a behavior) and subjective norms (subjective norms). Beliefs, attitudes, intentions, and behavior are all linked in this theory.

Theory of Planned Behaviour

In 1988, Ajzen proposed the theory of planned behavior as an improvement over the theory of reasoned action, which included the addition of one factor of perceived behavioral control. This theory holds that a person's attitude toward a behavior is a significant factor that can predict an action; However, when testing subjective norms and assessing a person's perceived behavioral control, the attitude must be taken into account. Human action is guided by three types of beliefs, according to this theory: behavioral beliefs, normative beliefs, and control beliefs.

Prosocial Organizational Behavior Theory

Brief and Motowidlo proposed prosocial organizational behavior theory in 1986, explaining that one's actions toward organizations are motivated by the desire to improve both individual and organizational welfare. One of the prosocial behaviors, according to prosocial organizational behavior theory, is protecting organizations from harm. A theory that supports intentional whistleblowing is prosocial behavior. Individual ethical decision-making related to the intention to commit whistleblowing can be explained using prosocial behavior.

Fraud

Fraud is defined as a fraudulent act (cheating) involving a sum of money or property (Black & Nolan, 1990). The Association of Certified Fraud Examiners (ACFE) classifies fraud into three types or typologies based on actions known as "fraud trees," namely: (1) Asset misappropriation, which includes the misappropriation or theft of assets belonging to companies or other parties. Because of its tangible nature or because it can be measured or calculated (defined value), this is the easiest type of fraud to detect; (2) Fraudulent statement, is an act of concealing the true financial situation through financial engineering in the presentation of profit reports. This type of fraud is more difficult to detect. It takes a specialist to determine whether financial statements, for example, are accurate; and (3) Corruption, this type of fraud is frequently undetected because the parties involved benefit from each other (mutualism symbiosis), such as abuse of authority/conflict of interest, bribery, illegal/unlawful receipts, and economic extortion.

Whistleblowing

Whistleblowing is the act of reporting to other parties, such as the government, mass media, or related parties, an action or decision of an organization that deviates from the rules and laws

carried out by a member of the organization (Dozier & Miceli, 1985). Internal and external whistleblowing are the two types of whistleblowing. Internal whistleblowing occurs when one or more employees discover fraud committed by other employees or section heads and report it to higher-level company leaders. The main motivation for whistleblowing is moral motivation to prevent harm to the company.

External whistleblowing occurs when a person or a group of employees discovers fraud committed by their company and then leaks the information to the public because they believe the fraud will harm the community. The primary motivation is to avoid causing harm to society or consumers. A whistleblower is someone who comes forward (often undercover) to report possible workplace cheating, dishonesty, or other forms of cheating committed by others. In general, whistleblowers will seek protection from arbitrary actions or face repercussions for reporting fraud. A whistleblowing system is an excellent tool for reporting violations.

Attitude

Attitude can be translated into the attitude of a specific object, which can be a view attitude or a feeling attitude, but the attitude is accompanied by a proclivity to act by the object (Gerungan, 2004). There are two types of groups in the formation of attitudes: (1) Behavioral belief, which is a person's belief about behavior and is a belief that will encourage the formation of attitudes; and (2) Evaluation of behavioral belief, which is a person's positive or negative assessment of certain behaviors based on their beliefs.

Organizational Commitment

Employee involvement in their organization and desire to remain members is defined as organizational commitment, which includes the employee's loyalty and willingness to work optimally for the organization for which he works (Greenberg & Baron, 2003). Three components can form organizational commitment, namely: affective commitment related to emotions, continuance commitment related to the losses that will be faced if he leaves the organization, and normative commitment regarding the employee's feelings towards the obligations he must give to the organization (Allen & Meyer, 1990).

Personal Cost and Remuneration

The personal cost of reporting is an employee's perception of the risk of retaliation/vengeance or sanctions from other members of the organization, which can reduce interest in reporting wrongdoing (Schultz et al., 1993). Personal costs are assessed differently by each person, depending on a variety of factors that can influence a person's decision to take whistleblowing action. Remuneration is the payment of a salary to an employee as a reward for routine work or contributions to the organization where he works.

2. Research methods

The author aims to investigate the determinants of whistleblower intentions with remuneration as a moderation. This research uses a correlational investigation, in which factors related to the problem are identified. The authors did not intervene in normal company activities in this research, instead focusing on the determinants of whistleblowing intentions. To put it another way, the researcher's involvement was minimal. In this research, the individual is the unit of analysis, and the author will investigate the determinants of whistleblowing intentions with remuneration as moderation in each individual. This research was conducted in an unregulated setting with no intervention in routine work routines because researchers only examined the determinants of whistleblowing intentions with remuneration as moderation in each individual.

This research included a sample of Finance Managers and State Property Managers from the Indonesian Open University. The author chose this position because according to the phenomena presented by the author, fraud occurs not only in corruption but also in illegal asset-taking or

misstatement of asset reports. Because it deals directly with money and institutional assets, this position carries a higher level of risk than others.

To obtain accurate research results, the purposive sampling method was used in this research. In this research, sampling was used to determine the following criteria: (1) The employees sampled are those who have positions as finance manager and state property manager, both in central and in the 39 Indonesian Open University Distance Learning Management Units throughout Indonesia; (2) Financial managers and state property managers come from employees of the State Civil Apparatus, employees of the Public Service Agency, and Permanent Non-Civil Servants; and (3) Financial managers and state property managers with at least one year of experience at the Indonesian Open University.

According to the sample criteria, the Indonesian Open University has 194 employees working as financial managers and state property managers. The author employs the Slovin formula to reduce the number of existing samples to a representative number. Based on the above calculation, the Slovin formula yields 130.6397, rounded to 131. The author uses 131 as the minimum number of respondents in this research, so the total number of respondents is 138.

A closed questionnaire was submitted via Google form to employees working at the Ministry of Education, Culture, Research, and Technology, specifically at the work unit at the Indonesian Open University with the positions of financial manager and state property manager. Primary data was used in this research. The primary sample for this research is opinions expressed by individuals working at the Ministry of Education, Culture, Research, and Technology, specifically in the work unit at the Indonesian Open University, with the positions of financial managers and state property managers listed on the author's questionnaire. The operationalization of each variable used in this research is shown in Table 1.

Table 1. Operationalization of Variables

Variable	Operational Definition	Indicator	Scale
Whistleblowing Intention (Y)	Disclosure by members of the organization (former or current members) of an illegal, immoral, or legitimizing practice under the leadership's control to individuals or organizations can result in remedial action (Near & Miceli, 1985).	Willingness to report violations, trust in whistleblowing actions, and the ability to report violations (Hakim et al., 2017).	Intervals
Attitude (X1)	Assess someone's beliefs, or positive and negative feelings, if they are required to become a whistleblower (Jogiyanto, 2007).	Acceptance of the whistleblowing system; acceptance of a whistleblower; support for the whistleblowing system; and support for a whistleblower (Fajri, 2017).	Intervals
Organizational Commitment (X2)	A situation in which an individual supports the organization and its goals and wishes to remain a member of the organization (Robbins & Judge, 2008).	There is a sense of belonging to the institution; there is a concern for the institution; employees perform their duties and want to advance the institution; and there is a desire to leave the institution (Shaleh, 2018).	Intervals
Personal Cost (X3)	Employees' attitudes toward the risk of retaliation, vengeance, or sanctions from organization members can reduce their willingness to report wrongdoing (Schultz et al., 1993).	Fear of threats; positive and negative behavioral consequences; and willingness to commit (Septiyanti, 2013).	Intervals

Variable	Operational Definition	Indicator	Scale
Remuneration (M)	All money or goods are received directly or indirectly by employees as compensation for services rendered to the company (Hasibuan, 2003).	Remuneration is used to incentivize employees with integrity and honesty to work against existing violations; remuneration can make a person a whistleblower; and remuneration is used as a reward to encourage employees with integrity and honesty to work against existing violations (Reginaldi, 2014) as well as modification.	Intervals

Source: Researchers, 2023.

A Likert Scale is used to measure variables on the questionnaire. The Likert Scale is a scale used to determine how strongly respondents agree with a statement. In this research, the variables were weighted from strongly agree (5), agree (4), neutral (3), disagree (2), strongly disagree (1) (Sekaran, 2017).

The Effect of Attitudes Toward Whistleblowing Intentions

Attitudes toward whistleblowing reflect an individual's assessment of whether a particular action is beneficial or unfavorable (Park & Blenkinsopp, 2009). As a result, anyone considering becoming a whistleblower must be confident that the actions they take will benefit both themselves and the environment. In their research, Amrullah et al. (2019) discovered that attitudes have a positive effect on whistleblowing intentions. Conditions within the Probolinggo City government appear to affect local employees' attitudes in this research; the attitude variable has a significant effect on whistleblowing intentions.

According to Hamidah et al. (2022), the positive attitude of the state civil apparatus toward whistleblowing must be maintained by providing knowledge to better understand the significance of the whistleblowing system. Their growing positive attitude toward whistleblowing will increase their willingness to do so. According to Wuryaningsih & Dzulhasni (2022), both accounting students and professionals tend to judge whistleblowing as a good action depending on the channel used in this case; accounting students and professionals prefer internal channels over external channels. Thus, the first hypothesis in this research is based on the explanation above is:
H1: Attitude affects the whistleblowing intentions of financial managers and state property managers at the Indonesian Open University.

The Effect of Organizational Commitment on Whistleblowing Intentions

A person's success and performance at work are heavily influenced by how committed the organization is (Kiabel, 2012). High organizational commitment will also lead to high performance (Randall & Gibson, 1991). This is consistent with the findings of Pratolo & Islamiyah (2018), who discovered that the greater a person's commitment to his organization, the greater that person's intention to report known fraud to reduce the occurrence of fraud in the organization.

According to Aida et al. (2019), organizational commitment has a positive effect on civil servants' interest in whistleblowing. According to Agustin et al. (2020), organizational commitment influences the intention to whistleblower. According to Sholihun (2019), organizational commitment has a positive and significant effect on whistleblowing intentions. This could happen because a high level of commitment to the organization causes auditors to care about what happens. Fitriyah & El-Maghviroh (2021) found that organizational commitment has a positive effect on internal whistleblowing intentions in their research. This is because errors that are not too serious or very serious can impede the organization's progress and success and, if not reported or disclosed, can reduce organizational performance. The second hypothesis in this research is based on the explanation above is:

H2: Organizational commitment affects the attention of whistleblowing intentions of financial managers and state property managers at the Indonesian Open University.

The Effect of Personal Cost on Whistleblowing Intentions

Employees are less likely to report violations because the high level of personal cost causes potential whistleblowers to remain silent because they consider the reactions of people within the organization who oppose reporting actions, especially if the legal guarantee for whistleblowing is weak. Personal costs are negatively related to the intention to engage in internal whistleblowing. This means that the lower the personal cost, the more likely an employee is to engage in internal whistleblowing, and vice versa. This is consistent with the findings of Pratolo & Islamiyah (2019), who discovered that personal costs have a negative impact on whistleblowing intentions. An employee with a high perceived personal cost believes that the risk they will face after reporting fraud will be more frightening than the sense of accomplishment they will feel after successfully reporting fraud.

These findings differ from those of Mulfaq & Serly (2019), who discovered that personal costs have a significant influence on the intention to do whistleblowing. This is because the sanctions or retaliation that a person receives for reporting fraud acts as a catalyst for whistleblowing. According to Agustin et al. (2020), personal costs influence the intention to do whistleblowing. This can demonstrate that employees of the regional apparatus organization (OPD) in Kuantan Singingi Regency will be afraid to report fraud for fear of retaliation. Pitriani et al. (2021) found that village officials did not consider personal costs when conducting whistleblowing investigations. Therefore, the third hypothesis in this research is:

H3: Personal costs affect the whistleblowing intentions of financial managers and state property managers at the Indonesian Open University.

The Effect of Organizational Commitment on Whistleblowing Intentions is Moderated by Remuneration

When deciding whether or not to report a violation, an individual will weigh the benefits and drawbacks of doing so. Individual incentives can increase employee motivation to take action. This way of thinking is also consistent with prosocial theory, which refers to actions taken to benefit others while also benefiting oneself. This is supported by Smaili & Arroyo (2019) research, which claims that providing financial incentives to employees or auditors will almost certainly have a positive impact on their interest or intention in conducting whistleblowing or disclosing fraud. Employees who feel that they are not sufficient to meet their needs will benefit from the financial incentives that will be provided, which will encourage the reporting of fraud or whistleblowing, following the concept of the whistleblowing triangle, which states that financial incentives are one of the activities that encourage disclosure of fraudulent acts. The fourth hypothesis in this research is based on the explanation above is:

H4: The influence of organizational commitment to whistleblowing intentions of financial managers and state property managers at the Indonesian Open University is moderately influenced by remuneration.

After explaining the background, theory, and previous researchers, a research gap was identified to form a framework of thought that would be studied in a comprehensive and structured manner. The following is the theoretical framework for this research:

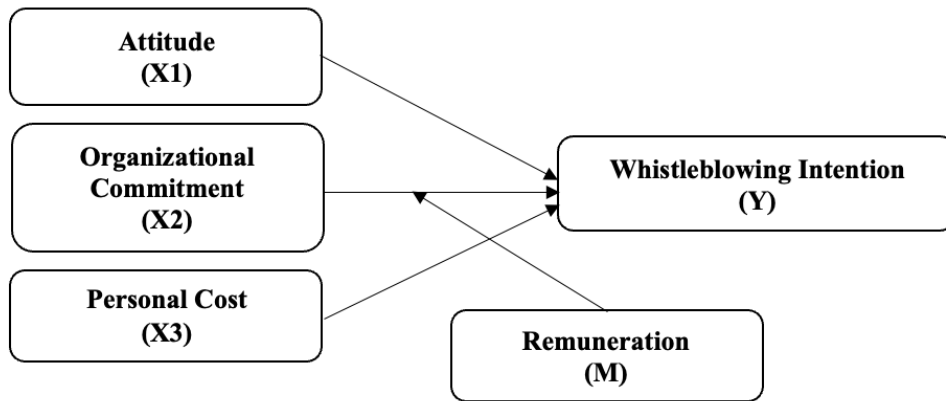


Figure 2. Theoretical Framework

3. Results and Discussion

Descriptive Statistical Test Results

Table 2 shows the descriptive statistics results. The attitude variable has a minimum value of 2.31 and a maximum value of 5. The average attitude variable from 138 respondents has a value of 4.0429 and a standard deviation of 0.46952, indicating that the resulting data vary less and clusters around the mean (more reliable) because the standard deviation is less than the mean value.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Means	Std. Deviation
Attitude	138	2.31	5.00	4.0429	.46952
Comorg	138	3.06	4.78	3.8724	.34998
Percost	138	2.71	4.79	3.4022	.38962
Intwhist	138	2.91	5.00	3.8011	.40171
Remun	138	2.91	5.00	3.8775	.42094
Valid N (listwise)	138				

Source: Researchers (2023)

The organizational commitment variable has a minimum value of 3.06 and a maximum value of 4.78. The average organizational commitment variable resulted from 138 respondents has a value of 3.8724 and a standard deviation of 0.34998, indicating that the data are less varied and clustered around the average (more reliable) because the standard deviation is less than the mean value. The personal cost has a minimum value of 2.71 and a maximum value of 4.79. The average personal cost variable resulted from 138 respondents has a value of 3.4022 and a standard deviation of 0.38962, indicating that the data are less varied and clustered around the average (more reliable) because the standard deviation is less than the mean value.

The whistleblowing intention variable has a minimum value of 2.91 and a maximum value of 5. The average whistleblowing intention variable resulted from 138 respondents has a value of 3.8011 and a standard deviation of 0.40171, indicating that the data are less varied and clustered around the average (more reliable) because the standard deviation is less than the mean value. The remuneration variable has a minimum value of 2.91 and a maximum value of 5. The average remuneration variable obtained from 138 respondents has a value of 3.8775 and a standard deviation of 0.42094, indicating that the resulting data vary less in general, and the data clusters around the mean (more reliable) because the standard deviation is less than the mean value.

Validity and Reliability Test Results

The validity test results for the variables attitude, organizational commitment, personal cost, whistleblowing intention, and remuneration are valid. If the value of r_{count} is greater than r_{table} , for

the degree of freedom (df) = n-2, in this case, the amount of df can be calculated using 138 minus 2 or df = 136 with a significance of 0.05 (5 percent) and obtained a r_{table} of 0.1672. When r_{count} exceeds r_{table} and the R-value is positive, the statement item is said to be valid. This research uses a reliability test with Cronbach's alpha with a significant level of 5 percent. A variable is said to be reliable if it gives a Cronbach's alpha value > 0.60. Whereas otherwise, the data is said to be unreliable (Ghozali, 2013).

The results of the reliability test for variables attitude, organizational commitment, personal costs, whistleblowing intentions, and remuneration are reliable with the following results whistleblowing intention with a total of 11 statements has a Cronbach's alpha value of 0.853 (> 0.06), attitudes with a total of 13 statements have a Cronbach's alpha value of 0.918 (> 0.06), organizational commitment with a total of 18 statements has a Cronbach's alpha value of 0.792 (> 0.06), personal cost with a total of 14 statements has a Cronbach's alpha value of 0.780 (> 0.06), and remuneration with a total of 11 statements have a Cronbach's alpha value of 0.877 (> 0.06).

Normality Test Results

The Kolmogorov-Smirnov test was used to determine normality in this research. The results of the normality test are shown in the Table 3. The Kolmogorov-Smirnov one-sample test has a significance value of 0.200. This value is already greater than the significance value, so the residuals are assumed to be normally distributed.

Table 3. Normality Rest Results

		Unstandardized Residual
N		138
Normal Parameters ^b	Mean	.0000000
	Std. Deviation	.23867948
Most Extreme Differences	Absolute	.053
	Positive	.049
	Negative	-.053
Test Statistic		.053
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Researchers (2023)

Multicollinearity Test Results

This research uses multicollinearity test under the assumption that there is no multicollinearity between the variables if the tolerance value is greater than 0.1 and VIF is greater than 10. The following Table 4 the results of the multicollinearity test.

Table 4. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		BB	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.277	.287		.967	.335		
	Attitude	.416	.053	.486	7.877	.000	.696	1.436
	Comorg	-.033	.065	-.029	-.515	.608	.834	1.199
	Percost	.252	.060	.245	4.237	.000	.796	1.256
	Remun	.287	.059	.301	4.896	.000	.704	1.421

Source: Researchers (2023)

The data in Table 4 shows that there is no multicollinearity. This can be seen from the overall tolerance value above 0.1 and the overall VIF value below 10. Thus, it can be concluded that there is no multicollinearity in the regression model between each independent variable and moderating variable.

Heteroscedasticity Test Results

The glacier test is used in this research, with the caveat that there is no heteroscedasticity if the significance value is greater than 0.05 (Ghozali, 2013). The data processing results show

that all variables have a value significantly greater than 0.05. As a result, the regression model in this research showed no evidence of heteroscedasticity. The results of the heteroscedasticity test are shown in Table 5.

Table 5. Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	BB	Std. Error	Beta		
1 (Constant)	.143	.167		.858	.392
Attitude	.042	.031	.140	1.359	.176
Comorg	.002	.038	.004	.047	.963
Percost	-.020	.035	-.057	-.587	.558
Remun	-.015	.034	-.044	-.430	.668

Source: Researchers (2023)

Moderated Regression Analysis (MRA) Test Results

To test the hypotheses of this study, Moderated Regression Analysis (MRA) is used. The results of the MRA are shown in Table 6. Based on Table 6, the regression equation model is as follows:

$$IW = \alpha + \beta^1.S + \beta^2.KO + \beta^3.PC + \beta^4.R + \beta^5.(KO*R) + e$$

$$IW = 5,843 + 0,381.S - 1,428.KO + 0,242.PC - 1,070.R + 0,350.(KO*R) + e$$

Table 6. Moderated Regression Analysis (MRA) Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	BB	Std. Error	Beta		
1 (Constant)	5.843	1.991		2.935	.004
Attitude	.381	.053	.445	7.183	.000
Comorg	-1.428	.498	-1.244	-2.868	.005
Percost	.242	.058	.235	4.167	.000
Remun	-1.070	.484	-1.121	-2.211	.029
CO*Remun	.350	.124	2.235	2.824	.005

Source: Researchers (2023)

F Test Results

The F test results are shown in Table 7. The data processing results show that the F value is $52.901 > f$ Table (2.28) with a significance value of 0.000 (0.05), indicating that the independent variable and its interaction with the moderating variable have a significant effect on the dependent variable at the same time. In other words, the variables attitude, organizational commitment, personal cost, and remuneration, as well as the interaction of organizational commitment and remuneration, all have a significant impact on whistleblowing intentions.

Table 7. F-test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	14.748	5	2.950	52.901	.000b
Residual	7.360	132	.056		
Total	22.108	137			

Source: Researchers (2023)

Coefficient of Determination (R Square) Test Results

The Table 8 shows the results of the test for the coefficient of determination (R Square). Adjusted R Square value of 0.654 or 65.4 percent. This means that the variables attitude, organizational commitment, personal cost, remuneration, and the interaction of organizational commitment and remuneration influence whistleblowing intention by 65.4 percent, while the remaining 34.6 percent is influenced by other variables not investigated in this research.

Table 8. Coefficient of Determination (R Square) Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817 ^a	.667	.654	.23613

Source: Researchers (2023)

Hypothesis Test Results (t-test) and Discussion of Research Results

Table 6 shows the results of the hypothesis test (t-test). The first hypothesis, that attitude influences whistleblowing intentions, is accepted. The t value for attitude is $7.183 > 1.655970$ t table, with a significance value of 0.000 (0.05) and a coefficient value of 0.445. The increasing positive attitude of financial managers and state property managers will lead to an increase in whistleblowing intentions. This is due to financial managers' and state property managers' property's self-confidence that whistleblowing is a good thing to do.

The findings of this research support the theory of planned behavior, which states that before there is an intention or even the formation of behavior, a person will tend to consider many things. According to the theory of planned behavior, there are three independent determinants of interest. One of these determinants is an attitude, which is the level at which an employee evaluates whether the behavior is appropriate or not. They believe that whistleblowing is the right and important action to take because they recognize the value of the whistleblowing system, have a desire and support for whistleblowers, and understand that the whistleblowing system provides benefits to prevent negative impacts and fraud (fraud/violations) in institutions. This is consistent with the findings of Hutnaleontina et al. (2019), Pitriani et al. (2021), and Ramadhani & Trisnaningsih (2023), who found that employees' belief that fraud is unethical and must be reported influences whistleblowing. However, contrary to the findings of Iskandar & Saragih (2018), this positive attitude does not affect their intention to disclose or report fraud.

The second hypothesis, that organizational commitment has a negative effect on whistleblowing intentions, is accepted. The t value for organizational commitment is $-2.868 > 1.655970$ t table, with a significance value of 0.005 (0.05) and a coefficient value of -1.244. This demonstrates that the decreasing organizational commitment of financial managers and state property managers will increase the likelihood of whistleblowing. The findings of this research contradict the existing theory that whistleblowing to organizational commitment describes an employee's level of loyalty to the organization, whereas organizational commitment is a description of the actions taken by employees against the fraud that was witnessed, as well as a form of strong response to the company by acting in the company's interests (Mowday & Steers, 1979). According to prosocial organizational behavior theory, one's actions toward organizations are motivated by the desire to improve both individual and organizational welfare (Brief & Motowidlo, 1986). One of the prosocial behaviors, according to prosocial organizational behavior theory, is protecting organizations from harm. Fraud that has a significant impact on the organization will encourage members to protect the organization by reporting the fraud to authorities as a whistleblower, caring and ready to defend the organization, and not being afraid to disclose allegations of fraud (whistleblowing) that occur to protect the organization.

The research findings, on the other hand, support the theory of reasoned action (TRA), which focuses on the determinants of behavior and their determinants, specific attitudes toward behavior, and subjective norms (Sheppard et al., 1988). Beliefs, attitudes, intentions, and behavior are all linked in this theory. According to the result of this research, employees who feel a sense of belonging to the institution are more likely to report fraud to internal institutions when performing reporting actions. Whistleblowing actions will only have a significant negative effect/impact on the institution, such as the loss of the institution's good name in the public eye, and organizational commitment is influenced more by social factors than individual factors. Social factors are related to subjective norms, which means that institutions will face social consequences for their actions. This is what contributes to low employee confidence in carrying out whistleblowing because

employees believe that their loyalty to the institution should be in line with the institution's good name in the public eye. This research's findings also support the elements of the fraud triangle in terms of rationalization, specifically that rationalization is used as a thought that justifies its actions as reasonable behavior, which is morally acceptable in a normal society (Singleton & Singleton, 2010). This is because the whistleblower must ensure that the evidence is correct before disclosing fraud, and the higher the rationalization, the greater a person's intensity in carrying out whistleblowing.

This research's findings are consistent with those of Sihaloho & Meiranto (2019), who discovered that organizational commitment has a negative relationship with bank accountant staff in Semarang's intention to conduct external whistleblowing. This, however, contradicts Hamidah et al. (2022) research that organizational commitment influences the intention of the state civil apparatus to engage in whistleblowing, as well as Sartika & Mulyani (2020) research that an organization has low organizational commitment among its employees, resulting in a lack of trust and loyalty.

The third hypothesis, that personal costs have a positive effect on whistleblowing intentions, is accepted. The calculated t value for the personal cost is $4.167 > 1.655970$ t table, with a significance value of 0.000 (0.05) and a coefficient value of 0.235. This demonstrates that rising personal costs for financial managers and state property managers will increase the likelihood of whistleblowing.

The personal cost of reporting indicates an employee's perception of the risk of retaliation/revenge or sanctions from members of the organization, which can reduce employees' motivation to report wrongdoing (Schultz et al., 1993). This demonstrates that despite their fear of reporting fraud due to the acts of vengeance they will face and their lack of confidence in self-protection for the actions taken, financial managers and managers of state property remain confident that the reporting they are doing will be thoroughly investigated and followed up on by the institution, as well as positive consequences for actions taken, such as promotions, rewards, increased performance appraisals, and being liked by other coworkers. Acts of retaliation for negative consequences can take the form of social sanctions, decreased performance that affects remuneration income, loss/demotion of position, and defamation.

Employees' beliefs about reporting will be investigated/followed up on by institutions based on the organizational culture that exists at the Indonesian Open University, namely KIIARA, which was formed to form employees who have high integrity towards the institution, are productive, and can adapt to any changes in the organization who are always learning (learning organization), and form employees to be resilient in dealing with change and creating symbiotic relationships. Quality, integrity, innovation, accessibility, relevance, and accountability comprise KIIARA. Accountability is carried out effectively and efficiently in KIIARA so that it can be transparently accounted for; this is the institutional foundation for implementing the whistleblowing system within the Indonesian Open University. The Indonesian Open University guarantees the confidentiality of the reporter's identity and provides legal protection. If a complaint meets the 5W + 1H criteria (what, where, when, who, why, and how) and is accompanied by preliminary evidence (data/documents/images/recordings) that supports/explains the alleged violation/deviation, it will be investigated.

The implementation of the whistleblowing system at the Indonesian Open University is also consistent with the theory of perceived support, which can strengthen the influence of organizational commitment on whistleblowing attitudes, namely support in the form of an organizational system that provides security and guarantees of protection in the course of carrying out whistleblowing. Individuals' attitudes toward whistleblowing necessitate great courage and extraordinary sacrifice because whistleblowing is fraught with danger; only those with a strong attachment to the organization can do so (Alleyne, 2016). This also confirms the pressure and opportunity elements of the fraud triangle. Pressure is caused by the presence of pressure within

an organization and in an individual's life. Opportunity is defined as things received in the form of positive outcomes for everything done. This means that employees are confident in reporting fraud because of the positive consequences they have received, and they are confident in further investigations so that the institution is not harmed.

The findings of this research are consistent with the findings of Muslim et al. (2022), who discovered that personal costs have a significant impact on whistleblowing actions; that is, employees believe they are safe and secure because the government is constantly improving the whistleblower security system. In contrast to the results of research conducted by Putri et al. (2022), which discovered that the personal cost of reporting has a negative effect on the intention to carry out whistleblowing, this case indicates that employees are hesitant to report fraud because they are concerned about the threats that exist if they disclose fraudulent actions that exist in the environment. Work and contrary to the findings of Helmayunita (2018), Aida et al. (2019), and Hamidah et al. (2022), personal costs do not influence whistleblowing intentions, which is due to the possibility that respondents have been able to manage/avoid the risk of retaliation or sanctions from members of the organization when carrying out whistleblowing or they tend to avoid risky behavior.

The fourth hypothesis, which stated that remuneration moderates the effect of organizational commitment on whistleblowing intentions, is accepted, where the results of the significant value on organizational commitment and remuneration are significant. On whistleblowing intentions, organizational commitment moderated by remuneration has a t value of $2.824 > 1.655970$ t table, a significance value of $0.000 (0.05)$, and a coefficient value of 2.235 . This demonstrates that as the interaction of organizational commitment with remuneration for financial managers and managers of state property grows, so will the intention to whistleblower.

According to the research findings, employees are more likely to engage in whistleblowing if the reward comes in the form of a raise/increase in remuneration. This reward is given in recognition of his actions in reporting the fraud. Financial incentives for reporting violations can significantly motivate organization members to report violations (Stikeleather, 2016). This research's findings back up the reinforcement theory, which states that a positive reinforcement type stimulus, such as a reward, shapes a person's behavior or actions. The existence of rewards or rewards given by the organization to its members who report fraudulent acts shapes or encourages these individuals to report actions that take place in their organization. Organizations, both private and public, may consider establishing whistleblowing policies or regulations, as well as rewards for potential whistleblowers or whistleblowers, as well as developing and strengthening human resources in terms of rewards and organizational commitment. This research's findings are consistent with those of the Azzahrah & Hadinata (2021) research, which discovered that the interaction between organizational commitment and rewards has a positive influence on whistleblowing intentions because organizational members are motivated to whistleblower when there are rewards.

4. Conclusion

The authors aim to investigate the intention of whistleblowing at the Indonesian Open University, particularly in positions with a high risk of losing money or institutional assets, so they conducted this research to coincide with the implementation of the Whistleblowing System at the Indonesian Open University. This research's independent variables are directly related to each employee's attitudes, loyalty, and personal costs when reporting fraud. While the moderating variable is used to strengthen or weaken the relationship between the independent and dependent variables. According to the findings of this study, attitude, personal cost, and the interaction between This research found that attitude, personal cost, and the interaction between

organizational commitment and remuneration all have a positive effect on whistleblowing intentions, while organizational commitment has a negative effect.

Financial managers and state property managers believe that whistleblowing is the right and important action to take because the purpose and benefits of the whistleblowing system are to prevent negative impacts and fraud (cheating/violations) in institutions. This research's findings also support the theory of planned behavior (TPB), which states that before an intention or even the formation of behavior, a person will tend to consider a variety of factors.

Organizational commitment to financial managers and managers of state property is inconsistent with the prosocial organizational behavior theory, which states that one of the prosocial behaviors that can improve individual and organizational well-being is protecting organizations from harm. The findings of this research, however, support the theory of reasoned action (TRA), which states that whistleblowing will only have significant negative effects/impacts on institutions, such as the loss of the institution's good name in the public eye, implying that organizational commitment is influenced more by social factors than individual factors, and it confirms the elements of the fraud triangle. Concerning rationalization, because whistleblowers must ensure that the evidence is correct before disclosing fraud, the higher the rationalization, the greater a person's intensity in carrying out whistleblowing.

Personal costs for financial managers and state property managers confirm the elements of the fraud triangle in terms of pressure and opportunity. This demonstrates that, despite their fear of reporting fraud due to the sanctions that will be imposed or a lack of confidence in their protection, they believe that the reporting they do will be investigated/followed up on by the institution and that there will be positive consequences for what has been done.

The remuneration received by financial managers and managers of state property can moderate the effect of organizational commitment on whistleblowing intentions because they want to be rewarded in the form of an increase/increase in remuneration after reporting fraud. This reward is calculated as a reward for reporting fraud. The research has supported the reinforcement theory, which states that a positive reinforcement type stimulus, specifically a stimulus in the form of a reward, shapes a person's behavior or actions.

Limitations

Some of the limitations that the authors have are as follows: (1) Due to the limitations of previous research literature on the interaction (relationship) between remuneration and organizational commitment, the theoretical foundation in this research is still very minimal; (2) Limited time in conducting this research so that the population and samples taken by the authors are only in a small scope, so this research only applies to positions sampled by the authors, and can only be applied to positions sampled by the authors; and (3) The literature on the questionnaire's statement indicators does not yet reflect the correct target based on the institution's condition.

Suggestions and Implications of Research Findings

Other factors, such as subjective norms, levels of fraud, professional commitment, rewards, and legal protection for whistleblowers, are expected to be added to whistleblowing intention in future research, allowing it to predict other determinants of whistleblowing intention and provide more accurate results on whistleblowing intention. Future research will also use a larger sample size than was used in this research or previously, as well as more appropriate variable indicators tailored to the institution's or organization's actual situation.

The following are the implications of this research: (1) This research can be used as a benchmark in preventing accounting fraud tendencies through the whistleblowing system for the Indonesian Open University, as well as a benchmark in implementing the whistleblowing system at the Indonesian Open University; (2) It is necessary to formulate specific laws and regulations that strictly regulate the protection of whistleblowers at the Indonesian Open University; (3)

Improving the dissemination of information about the whistleblowing system at the Indonesian Open University; and (4) Increasing awareness that fraud, whether it has small or large material values and small or large impacts, can still harm the institution, so fraud prevention must begin at a young age.

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