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The effect of ethical orientation, anticipative socialization, and employee organizational commitment to whistleblowing behavior

I Nengah Aristana¹, Ni Ketut Ayu Ratna Sari²

ABSTRACT

The aim of this study was to determine the factors that influence employees' actions in viewing fraud or corporate violations and becoming whistleblowers as part of the internal control system. The goal was to minimize social losses arising from unethical behavior within the company. The population of the study comprised all employees of private hospitals in Bali, specifically in the districts of Jembrana, Tabanan, Badung, Gianyar, and Denpasar. A sample of 100 employees was selected from this population, with data collected through online questionnaires distributed to several employees working in these private hospitals. The data used were primary data collected through online questionnaires (Google Forms). The data analysis technique included a data test instrument consisting of validity and reliability tests. The Classical Assumption Test included the Normality Test, Multicollinearity Test, and Heteroscedasticity Test. Additionally, this study employed Multiple Linear Regression Analysis. Hypothesis testing was conducted using the Hypothesis Test (t-test). The results of this study indicated that there was no significant negative influence of ethical orientation on employee whistleblowing behavior in private hospitals in Bali. However, anticipatory socialization and organizational commitment had significant positive effects on whistleblowing behavior.

Keywords: Ethical orientation, anticipatory socialization, organizational commitment, and whistleblowing

Affiliation

¹Faculty of Economic and Business
Universitas Mahasaraswati Denpasar
Jalan Kamboja No. 11 A Denpasar, Indonesia
email: aristana@unmas.ac.id

²Faculty of Economic and Business
Universitas Pendidikan Nasional, Denpasar
Jl. Bedugul No.39 Sidakarya, Denpasar, Indonesia
email: ayubuga21@gmail.com

INTRODUCTION

In the private and government sectors over the last few years, there have been numerous cases of fraud and violations aimed at attracting the attention of the government or the public. Fraud or violations can harm both internal and external parties of a company. These actions must be addressed to prevent harm to many parties. An effective tool to reveal fraud or violations is implementing a whistleblowing system in the company. In the work environment, whistleblowing is usually carried out by internal or external parties (Brough et al., 2022; Pangestu & Rahajeng, 2020). Internal whistleblowing is done by company insiders who usually try to reveal violations and crimes within the company (Ahmad et al., 2012; Hennequin, 2020). External whistleblowing is carried out by outsiders, typically because internal whistleblowers do not receive the support they need from their superiors, leading to unethical actions; thus, they use external means to report crimes or fraud within the company

(Mayasari et al., 2018; Taylor & Curtis, 2010).

Whistleblowing is defined as disclosing fraud or violations by employees, containing information about fraud, crime, and work safety (Caillier, 2015). A whistleblower is an employee who reports a crime occurring in an organization to the company's management supervisor (Dasgupta & Kesharwani, 2011; Krambia-Kapardis, 2020). Complaints from whistleblowers are considered an effective method for reporting criminal acts compared to other methods. This opinion aligns with the "Report to the Nation" published by the Association of Certified Fraud Examiners (ACFE) every two years, with the latest issue published in 2012. The understanding of whistleblowing has prompted various organizations to proactively detect fraud by implementing a whistleblowing hotline system with various communication means such as telephone or website/internet networks (Bagustianto & Nurkholis, 2017).

Tuanakotta (2015) and Gagnon & Perron (2020) describe several cases involving whistleblowers in both the private and public sectors, related to corruption (Kang, 2023). For example, Kaus Arifin Wardiyanto reported allegations of corruption in the licensing of wartel in Yogyakarta in 1996; Maria Leonita reported alleged bribery by Zainal Agus, Director of the Supreme Court 3, in 2001; Khairiansyah Salman, an ex-auditor for the Audit Agency (BPK), reported a bribery case involving members of the General Election Commission (KPU). These examples show that employees, auditors, lawyers, and the public play crucial roles in reporting fraud within companies. However, not all employees dare to report violations or fraud they witness.

The Guidelines for the Whistleblowing System, published by the National Committee on Governance (KNKG), explain that a study conducted by the Institute of Business Ethics found that one in four employees is aware of incidents, but more than half (52%) of them remain silent and do not report the violation. Failure to report crimes is caused by several factors, such as job transfers, dismissals, isolation, and threats, leading to scandals and manipulation by company management. Violations and fraud cases, both domestically and internationally, have damaged the professional reputation and ethical behavior of employees. These violations harm the company and society, affecting public confidence in the profession and quality of company employees, thereby tarnishing the company's image and grade in the eyes of the public. The increasing cases of fraud every year threaten Indonesia's economy.

Whistleblowing actions by internal company parties, such as employees, are more effective because employees are more familiar with the company environment. Several factors influence whistleblowing within the company, namely Ethical Orientation, Anticipatory Socialization, and Organizational Commitment (Su'un et al., 2020). Forsyth (1980) stated that ethical orientation involves professional behavior related to prevailing morals and values and is driven by two characteristics: idealism and relativism. Ethical orientation is divided into idealism and relativism. Idealism assumes that the right attitude will bring desired results (Forsyth, 1980). In contrast, relativism supports a moral philosophy based on skepticism, assuming that global principles are not followed when making decisions. Relativism implies pragmatic thinking because ethical regulations are not universal and are motivated by culture.

Anticipatory socialization is the process of forming an individual's perception of the profession they will pursue (Mela et al., 2016). Employees with positive anticipatory socialization maintain positive opinions about their profession and commitment within the organization. The aspects of anticipatory socialization include social stereotypes, professional training, documentary processes, and organizational selection processes (Sang et al., 2009).

Organizational commitment also affects whistleblowing (Aruoren & Oboreh, 2020). Robbins & Judge (2002) stated that organizational commitment is a condition in which an employee aligns with a particular organization and aims to maintain membership in it. To implement whistleblowing, companies must foster high organizational commitment among employees to increase their intention to whistleblow. Organizational commitment includes loyalty to the organization, involvement in work, and identification with the organization's values and goals. High organizational commitment implies that employees have good values and responsibility to support the organization where they work (Tuan Mansor et al., 2020).

This research combines several different variables from previous studies. Additionally, previous research has shown uncertain results. For example, Astuti (2018) found that ethical orientation and anticipatory socialization negatively affect whistleblowing behavior, while Janitra et al. (2017) found that ethical orientation and organizational commitment have no effect on whistleblowing behavior. Previous research was often conducted on a smaller scope or using one company. This study aims to obtain definite results with a broader scope.

The object of this research includes all employees of some private hospitals in Bali, without specific criteria. Private hospitals were chosen because, in private companies, fraud/violations are common, and during the pandemic, hospitals continued operations. Whistleblowing is a good medium to decrease fraud cases in private companies. In general, this study aims to determine the factors that influence employees' actions in viewing fraud or corporate violations and becoming whistleblowers as part of the internal control system, which aims to minimize social losses arising from unethical behavior within the company. Based on the description of the problems, the research questions are: 1) Does employees' idealism in ethical orientation affect

whistleblowing behavior? 2) Does anticipatory socialization affect employees' intention to whistleblow? 3) Does organizational commitment influence the intention to whistleblow?

LITERATURE REVIEW

The theory used in this research is the Theory of Reasoned Action (TRA). According to the TRA, behavior is influenced by intention, which is in turn influenced by subjective attitudes and norms. Attitudes themselves are influenced by beliefs and the outcomes of past actions. Subjective norms are influenced by beliefs about other people's opinions and the motivation to comply with these opinions. In simple terms, this theory posits that someone will take action if they perceive the action positively and believe that others want them to do it.

In the Theory of Planned Behavior, behavior displayed by individuals arises because of an intention to behave in a certain way. An individual's intention to display a behavior is a combination of attitudes toward that behavior and subjective norms. Thus, an individual is likely to engage in whistleblowing if they perceive fraud that must be reported (Icek, 1991).

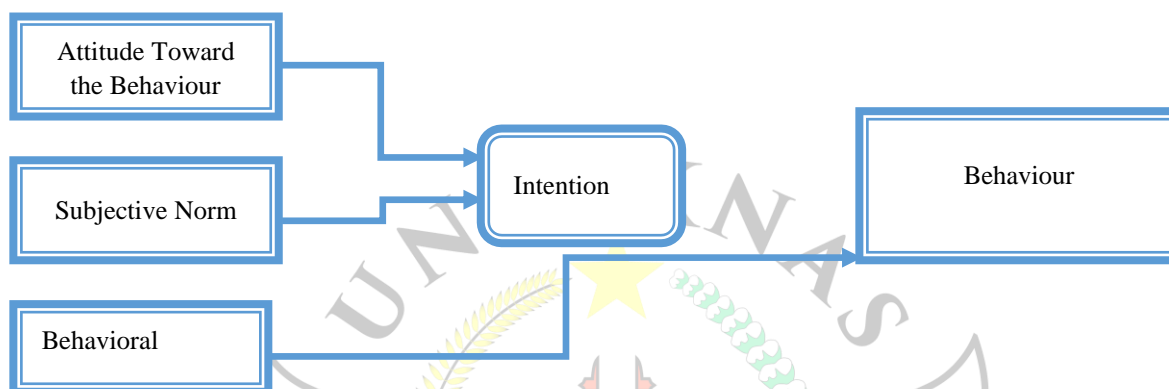


FIGURE 1. Theory of Planned Behaviour

[Source: Merdikawati, 2012]

According to Forsyth (1980), ethics is formed from two aspects: idealism and relativism. Employees with a high level of idealism perceive any deviant behavior as inherently bad, without tolerance, and applicable universally. This perspective encourages whistleblowing as a response to cheating within an organization. The higher the level of idealism an employee possesses, the greater their tendency to engage in whistleblowing. An idealistic attitude and adherence to principles promote behavior that aligns with rules, often regarded as perfect behavior.

Conversely, the relativism orientation of an employee encourages viewing fraud as something normal and tolerable, depending on the level of fraud committed. This perspective leads to passive behavior towards whistleblowing, as it is seen as unnecessary. Employees with high relativism consider factors such as the seriousness of the error, environmental acceptance of fraudulent acts, and personal responses when deciding whether to whistleblow (Zakaria et al., 2021; Zeng et al., 2020).

Therefore, this study will analyze the relationship between the ethical orientation of employees and their tendency to whistleblow. The hypothesis is:

H1: Ethical Orientation Affects Employee's Decision to Whistleblow.

Anticipatory socialization is the process of forming an individual's perception of their future profession (Mela et al., 2016). This process encourages adherence to ethical standards in the profession through pre-formed perceptions. Research by Elias (2008) suggests that the higher a person's level of anticipatory socialization, the greater their tendency to whistleblow. This correlation is linked to the understanding of professional values, which fosters adherence to professional ethics and motivates individuals to protect the image of their profession and organization against unethical behavior. For employees, understanding professional ethics forms a certain perspective before they become part of a community. This study will analyze the potential relationship between the level of anticipatory socialization received by employees and their tendency to whistleblow. The hypothesis is:

H2: Anticipatory Socialization Affects the Decision to Conduct Whistleblowing.

Robbins & Judge (2002) state that organizational commitment includes elements of loyalty to the organization, involvement in work, and identification with the values and goals of the organization. Organizational

commitment implies an effective relationship between employees and the organization. Employees with high organizational commitment exhibit good values and a sense of responsibility to support the organization where they work (Setiawati et al., 2016). Based on this description, the hypothesis is:

H3: Organizational Commitment Affects Whistleblowing Behavior.

METHODS

The approach used in this research is quantitative. This study was conducted at all private hospitals in Bali, specifically in the districts of Jembrana, Tabanan, Badung, Gianyar, and Denpasar. The population in this study includes all employees of private hospitals in these districts. The determination of the minimum sample size follows the guidelines by Hair Jr et al. (2010), which state that the sample size should be adjusted to the number of question indicators used in the questionnaire, assuming $n \times 5$ to $n \times 10$ observed variables (indicators).

In this study, there are 20 indicator items used to measure 4 variables, so the number of respondents needed is 20 indicators \times 5, resulting in 100 respondents. The sample for this research consists of 100 employees from the following hospitals:

- BIMC Hospital Nusa Dua (Badung Regency)
- Bali Med Hospital (Jembrana Regency)
- Prima Medika Hospital (Denpasar)
- Ganesha Hospital (Gianyar Regency)
- Kasih Ibu Hospital (Tabanan Regency)

Each hospital contributes 20 employees to the sample. The data sources in this study consist of primary data, which are collected directly from the original source without intermediaries. The primary data for this study are obtained from the results of distributing questionnaires to the sample employees of private hospitals in Bali. The data collection technique used by the researchers involves the distribution of questionnaires.

RESULTS AND DISCUSSION

This study used an instrument in the form of an online questionnaire via Google Forms, targeting 100 employees at 5 private hospitals in Bali: BIMC Hospital Nusa Dua (Badung Regency), Bali Med Hospital (Jembrana Regency), Prima Medika Hospital (Denpasar), Ganesha Hospital (Gianyar Regency), and Kasih Ibu Hospital (Tabanan Regency). The distribution of the questionnaire took place from November 18, 2020, to November 19, 2020.

The sample consists of 100 employees, and the characteristics of these respondents are categorized based on their positions in the hospital. The details of the respondent characteristics are provided in Table 1:

TABLE 1. Characteristics of Respondents

Variable	Classification	Total	Percentage (%)
Position	Doctor	28	28
	Employees	14	14
	Staff	6	6
	Manager	3	3
	Nurse	43	43
	Admin	6	6
	Total	100	100

Source: Primary data processed, 2020

This categorization helps to analyze the impact of ethical orientation, anticipatory socialization, and organizational commitment on whistleblowing behavior across different roles within the hospital environment. To test the research instrument, we employed the validity test and reliability test using the SPSS (Statistical Package for the Social Sciences) program.

Validity Test

The validity test measures the reliability or validity of a measuring instrument. It indicates how well an instrument measures the specific concepts it is intended to measure. The validity test results show that all tested variable correlation coefficients are greater than 0.30 ($r > 0.3$), indicating that all indicators in this study are

valid.

Reliability Test

Reliability is an index that shows the extent to which a measurement is unbiased (error-free) and guarantees consistent measurements over time and across various items in the instrument. The reliability test results show that each Cronbach's Alpha value for the instruments is greater than 0.6 (Cronbach's Alpha > 0.5). This indicates that all variable instruments in this study have a high level of reliability and can be declared reliable.

Classical Assumption Tests

For multiple linear regression analysis based on ordinary least squares (OLS) with non-time series data, the data must be normally distributed, free from multicollinearity, and free from heteroscedasticity problems. The classical assumption tests include the normality test, heteroscedasticity test, and multicollinearity test to ensure the regression line equation obtained is linear and valid for forecasting.

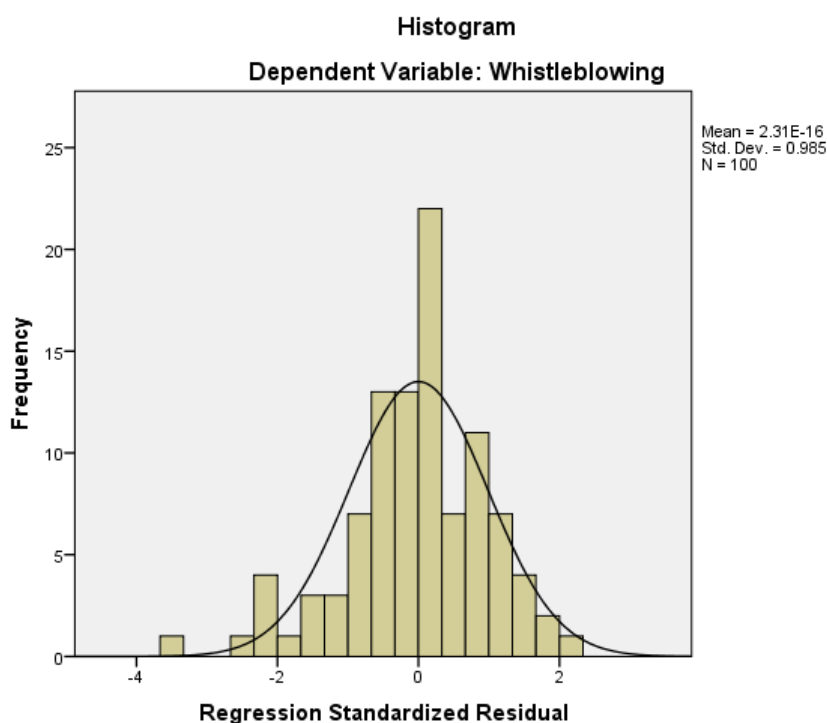


FIGURE 2. Normality Test (Histogram Test)

Based on the analysis conducted, the histogram in Figure 1 exhibits a distribution that closely resembles a bell-shaped curve, indicative of a normal distribution. This suggests that the residuals from the regression model are reasonably close to being normally distributed. Furthermore, the normal probability plot test depicted in Figure 3 supports this finding by showing data points that align closely with a straight line. According to statistical theory, deviations from this straight line would imply departures from normality. Therefore, the alignment observed in the normal probability plot confirms that the residuals meet the assumption of normality required for valid multiple linear regression analysis. This validation ensures the reliability of using regression to explore relationships between variables in this study, providing a robust basis for interpreting the results with confidence.

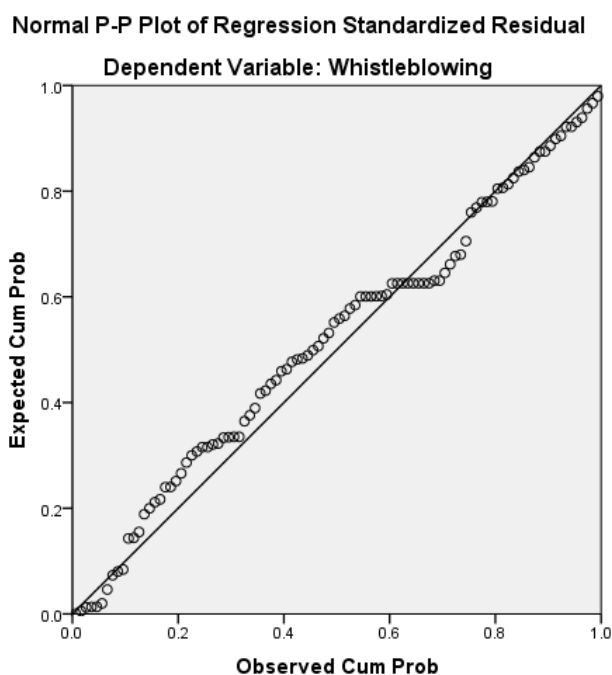


FIGURE 3. Normality Test (Normal Probability Plot)

The normal probability plot graph shown in Figure 2 illustrates a pattern indicating a normal distribution, where the plotted data points are dispersed around and follow the diagonal line. This alignment with the diagonal suggests that the residuals from the regression model adhere reasonably well to a normal distribution.

The multicollinearity test assesses whether there is significant correlation among the independent variables in a regression model. A desirable regression model typically features minimal correlation among its independent variables. Multicollinearity testing can be effectively conducted using metrics such as the Variance Inflation Factor (VIF) and Tolerance.

TABLE 2. Multicollinearity Test (Tolerance and Variance Inflation Factor) Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Ethical Orientation X1	0,406	2,466
Anticipatory Socialization X2	0,425	2,353
Organizational Commitment X3	0,741	1,349

a. Dependent Variable: Whistleblowing Y

Based on Table 2, it is evident that none of the independent variables exhibit a tolerance value below 0.10, and no independent variable has a VIF value exceeding 10. Therefore, it can be concluded that the regression equation derived from the model is free from multicollinearity issues.

The heteroscedasticity test is employed to ascertain whether the residuals in a regression model display unequal variances across observations. A regression model is deemed reliable when it exhibits no symptoms of heteroscedasticity, indicating homogeneous variance. In this study, heteroscedasticity testing was conducted using a scatter plot method, plotting the ZPRED values (predicted values) against SRESID values (residuals). The multiple linear regression output is depicted graphically in Figure 4 below:

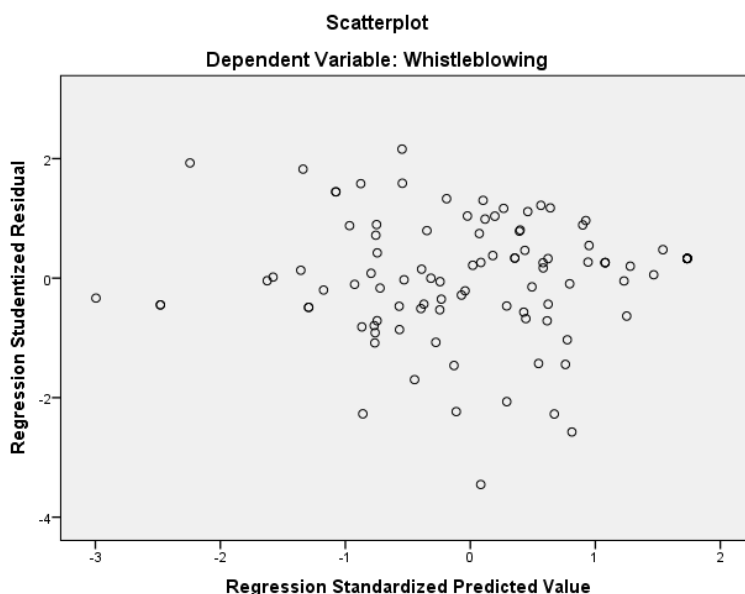


FIGURE 4. Heteroscedasticity Test (Scatter Plot Method)

From the graph above, it is evident that the data points are dispersed without forming distinct patterns either above or below the zero line. This observation suggests that the regression equation is free from heteroscedasticity issues.

The multiple linear regression analysis model is employed to derive regression coefficients that play a crucial role in evaluating the hypotheses proposed in this study, and determining whether they are accepted or rejected. The results of the regression analysis conducted using the Statistical Package for the Social Sciences (SPSS) program version 22.0 for Windows are presented in Table 3 below:

TABLE 3. Summary of the Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	13,793	1,451		-1,987	0,058
X ₁	0,153	0,058	0,302	2,651	0,013
X ₂	0,263	0,094	0,337	2,800	0,010
X ₃	0,261	0,086	0,340	3,031	0,005

The interpretation of the regression equation and coefficients is as follows:

1. **Constant (α):** The constant value of 13.793 represents the predicted value of whistleblowing when all independent variables (ethical orientation, anticipatory socialization, and organizational commitment) are held constant at zero. In this context, it suggests that without considering the influence of ethical orientation, anticipatory socialization, or organizational commitment, the baseline level of whistleblowing is expected to be 13.793.
2. **Regression Coefficient (β_1) on Ethical Orientation:** The coefficient of 0.060 indicates that for every one-unit increase in ethical orientation, there is a predicted increase of 0.060 units in whistleblowing behavior. Since the coefficient is positive, higher ethical orientation is associated with a greater tendency towards whistleblowing.
3. **Regression Coefficient (β_2) on Anticipatory Socialization:** With a coefficient of 1.222, anticipatory socialization shows a stronger positive effect on whistleblowing behavior. This means that a one-unit increase in anticipatory socialization is associated with a predicted increase of 1.222 units in whistleblowing behavior.
4. **Regression Coefficient (β_3) on Organizational Commitment:** The coefficient of 0.157 suggests that for every one-unit increase in organizational commitment, there is a predicted increase of 0.157 units in whistleblowing behavior. A positive coefficient indicates that higher organizational commitment correlates with a greater tendency to engage in whistleblowing.

Partial Test (t-test)

The partial test, or t-test, is used to evaluate the significance of each independent variable (ethical orientation, anticipatory socialization, and organizational commitment) on the dependent variable (whistleblowing). It assesses whether the regression coefficients are significantly different from zero, indicating whether each variable has a statistically significant impact on whistleblowing behavior.

TABLE 4. t Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2,884	1,451		-1,987	0,058
X ₁	0,153	0,058	0,302	2,651	0,013
X ₂	0,263	0,094	0,337	2,800	0,010
X ₃	0,261	0,086	0,340	3,031	0,005

Hypothesis Test 1: The Effect of Ethical Orientation (X1) on Whistleblowing

According to the results from the t-table, it can be concluded that t-count < t-table ($0.374 < 1.98525$), meaning that H₀ is accepted and H₁ is rejected. This indicates that Ethical Orientation (X₁) does not significantly affect the Whistleblowing variable (Y). Based on the data analysis results, a t_{sig} of $0.709 > 0.05$ was obtained, confirming that the hypothesis is not significant. Therefore, the effect of Ethical Orientation on Whistleblowing behavior is not significant.

Hypothesis Test 2: The Influence of Anticipatory Socialization (X2) on Whistleblowing

Based on the t-table results, it can be concluded that t-count > t-table ($3.717 > 1.98525$), indicating that H₀ is rejected and H₁ is accepted. This means there is a significant effect of Anticipatory Socialization (X₂) on the Whistleblowing variable (Y). The data analysis yielded a t_{sig} of $0.000 < 0.05$, confirming the hypothesis is significant. Thus, Anticipatory Socialization has a positive and significant effect on Whistleblowing behavior.

Hypothesis Test 3: The Effect of Organizational Commitment (X3) on Whistleblowing

According to the t-table results, t-count > t-table ($2.000 > 1.98525$), indicating that H₀ is rejected and H₁ is accepted. This implies that there is a significant influence of Organizational Commitment (X₃) on the Whistleblowing variable (Y). The data analysis yielded a t_{sig} of $0.048 < 0.05$, confirming the hypothesis is significant. Therefore, Organizational Commitment has a positive and significant effect on Whistleblowing behavior.

According to Forsyth (1980), ethics are formed from two aspects: idealism and relativism. Employees with high idealism view deviations as universally unacceptable behavior, encouraging whistleblowing in response to misconduct within an organization. Higher levels of idealism correlate with a greater propensity for whistleblowing, driven by adherence to ethical principles and standards of behavior considered ideal.

These results align theoretically with the findings of Erlita Kusuma Astuti (2018), who found no significant effect of Ethical Orientation on whistleblowing behavior. Anticipatory socialization, defined as the process by which individuals form perceptions of their professional roles (Mela et al., 2016), fosters adherence to ethical standards in one's profession through pre-existing perceptions. Research by Elias (2008) supports the notion that higher levels of anticipatory socialization increase the likelihood of whistleblowing behavior.

Additionally, the results empirically support the findings of Maulid Ulil Berkah and Annisa Nurbaiti (2020), indicating a positive effect of Anticipatory Socialization on whistleblowing behavior. Organizational Commitment, defined by Robbins & Judge (2002) as an employee's dedication to and identification with organizational values and goals, also shows a positive theoretical correlation with whistleblowing behavior. The empirical findings of Wimpi Abhirama Janitra (2017) and Basri et al. (2020) further support this relationship, emphasizing that stronger Organizational Commitment enhances employees' propensity to engage in whistleblowing activities.

CONCLUSION

The theory underpinning this study is grounded in the Theory of Reasoned Action (TRA), which asserts that behavior is shaped by intention, influenced in turn by subjective attitudes and norms. According to the Theory of Planned Behavior, behavior results from intentions that are formed through a combination of personal attitudes and perceived social norms (Icek, 1991). This theoretical framework suggests that individuals are more likely to engage in whistleblowing if they perceive fraudulent behavior that requires reporting, reflecting their ethical considerations and social expectations (Icek, 1991).

Based on the data analysis and discussion presented, several conclusions can be drawn. Firstly, Ethical

Orientation exhibits a positive relationship with whistleblowing behavior, yet this relationship lacks statistical significance. This indicates that while employees with stronger ethical orientations may have a heightened inclination towards whistleblowing, this inclination does not reach a level of statistical certainty.

Secondly, Anticipatory Socialization, which involves individuals adopting ethical standards in anticipation of their future professional roles, does not significantly impact whistleblowing behavior. This suggests that despite the influence of anticipatory socialization in shaping ethical perceptions, it does not markedly increase employees' likelihood of whistleblowing within their organizational contexts.

Thirdly, Organizational Commitment also shows no significant positive effect on whistleblowing behavior. This finding implies that employees' strong commitment to their organizations does not substantially increase their propensity to engage in whistleblowing activities, despite their allegiance to organizational values and goals.

These conclusions contribute to the understanding of how ethical orientation, anticipatory socialization, and organizational commitment influence whistleblowing behavior within organizational settings. They highlight nuances in employees' ethical decision-making processes and underscore the complex interplay between personal ethics, organizational culture, and social norms in shaping whistleblowing behaviors.

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