

Determinants of Whistleblowing Intention: Theory of Planned Behaviour Perspective

Fathihatul Liana F¹, Ponny Harsanti^{2*}, and Zamrud MR³

¹ Program Studi Akuntansi Universitas Muria Kudus

² Program Studi Akuntansi Universitas Muria Kudus

³ Program Studi Akuntansi Universitas Muria Kudus

*Corresponding Author – Email Address : ponny.harsanti@umk.ac.id

ABSTRACT

Whistleblowing intent is an individual's intention to report acts of violation or fraud. Despite the implementation of a whistleblowing system in Kudus, the process for reporting violations remains suboptimal. This study examines the determinants of intention for whistleblowing from the perspective of the planned theory of behavior. The theory of Planned Behavior (TPB) can be used to understand and predict whistleblowing intentions. The purposive sampling method was used to obtain a sample of 57 OPD employees. The results of this research are that attitude has a positive effect on the intention to whistleblow, behavioral control has no effect on the intention to whistleblow, religiosity has no effect on the intention to whistleblow, and professional commitment influences the intention to carry out whistleblowing. The theory of planned behavior provides a useful framework for understanding and predicting whistleblowing behavior, as well as designing effective interventions to encourage whistleblowing reporting in organizations.

ARTICLE INFO

Keywords:

attitude, behavioral control, religiosity, and professional commitment

1. Introduction

Whistleblowing is a report carried out by active and inactive members of an organization related to violations, irregularities, fraud, illegal acts, immoral or ethical actions to internal and external parties of the organization (Near & Miceli, 1995). Whistleblowers are employees who dare to report irregularities that occur in the agency because they have strong evidence and they strongly believe that the evidence can be their support to report irregularities that occur in the institution. The Whistleblowing System (WBS) is a system that allows anyone to report an act or information that indicates a violation. Although there is already a whistleblowing mechanism regulated (PERBUP /8/2019) that applies in Kudus, the intention to whistleblow is still not effective. The disclosure of violations using whistleblowing must continue to be improved because one of the objectives of the creation of this reporting service is to reduce the harm caused by violations to the organization through early detection. The disclosure of violations committed by whistleblowers is generally carried out in secret with a good purpose, namely to prevent corrupt practices from occurring.

Research on attitudes towards the intention to whistleblow has been carried out by Angrayni et al. (2021), Kurniawati et al. (2022) and Lingga et al. (2023) showing that the attitude possessed by a

person has a positive effect on the intention to whistleblow. In contrast to the results of research conducted by Suryono et al. (2016) which showed that the attitude to report violations does not have a strong positive influence on the intention to whistleblow.

Behavioral control according to Rustiarini & Sunarsih (2015) is behavior regarding self-control which is then related to behavior. Behavior control is the difficulty or ease of doing or acting on a behavior. Ajzen (1991) states that the extent to which a behavior can be controlled depends on how easy or difficult it is to carry out. An employee's motivation to act according to the extent to which the employee believes it can affect the outcome of an activity. A person's ability to regulate behavior is influenced by several circumstances, both internal and external. An individual's desire to do a good act such as whistleblowing will arise if the employee feels that the action taken is correct and has gone through a behavior control process on the individual.

Research on behavioral control on the intention to whistleblow has been conducted by Lingga et al., (2023) Kurniawati et al., (2022) show that behavioral control has a positive effect on the intention to whistleblow, which means that if the behavior control is good, it will minimize the intention to whistleblow. In contrast to research conducted by Salsabila & NR (2023), it shows that control does not have an effect on whistleblowing intentions.

According to Ayem et al., (2021), a person's religiosity can be interpreted as the level of religious understanding that underlies their decision-making. Absolute belief in religious principles and values is what we mean when we talk about religiosity. Many individuals in developing countries, such as Indonesia, prioritize their work based on cultural, religious, and philosophical considerations (Salsabila & NR, 2023). A system that sets certain standards is religion. (Satrya et al., 2019), religious standards can be a guideline in living a life that obeys religious rules.

Previous research conducted by Nugraha (2017), Kurniawati & Aris (2022), Prayogi & Suprajitno (2020), Putri & Suhartini (2022), Rusmita (2022), Putri & Zahroh (2022) still has inconsistent results related to factors that can affect the intention to whistleblow, so further research is needed. This research is a replication of research conducted by Salsabila et al., (2023). In this study, an independent variable of professional commitment was added. Professional commitment is the level of a person's love for their work. In general, a person is less likely to quit their job if they really like their job (Kurniawati & Aris, 2022).

From some of these studies, it can be concluded that the need for the intention of whistleblowing to change a system is not going well, and it is considered that if a system does not work well and there is no improvement, then whistleblowing is considered to be one of the effective ways.

Given the importance of whistleblowing to report various acts of fraud or violations and phenomena, there are still few who have the courage to do so. Therefore, this study identifies the determinant factors of the intention to whistleblowing. The Theory of Planned Behavior (TPB) can be used to understand and predict whistleblowing intentions. In the perspective of Planned Behavior Theory the behavior of individuals to perform, whistleblowing is influenced by the intentions of that individual

2. Literature Review

The Theory of Planned Behavior was previously started under the name Theory of Reasoned Action in 1980, which serves to predict the intention of individuals to engage in a behavior in a certain time and place. This theory is used to explain all the behaviors that a person can control (Sphweb, 2022). An attempt to explain the relationship between attitude and behavior was made by Ajzen (1991) in the Theory of Planned behavior, a psychological theory. The purpose of this theory is to provide an

explanation of actual human behavior, methods for changing behavior, and predictions about the impact of behavioral intentions. An attempt to explain the relationship between attitude and behavior was made by Ajzen (1991) in the Theory of Planned behavior, a psychological theory. The purpose of this theory is to provide an explanation of actual human behavior, methods for changing behavior, and predictions about the impact of behavioral intentions. An employee does what the employee does because he or she has the motivation to do so, according to Planned Behavior Theory. There are three things that affect a person's desire to act: his attitude towards behavior, his subjective norms, and his perception of control of his own behavior, as follows:

Attitude Towards Behaviour:

Attitudes toward behavior refer to how a person feels about certain things, including actions, people, groups, organizations, and outcomes. Belief in the outcome of a behavior affects attitudes toward that behavior. A positive attitude is shown by a person if his actions produce a positive impact and a negative attitude is shown by a person if his actions produce a negative impact.

Subjective Norm

Subjective norms are an external factor of a person that shows a person's perspective on the actions taken. Subjective norms, often known as social factors, describe societal pressure to engage in certain behaviors or refrain from doing them. A person's motivation to perform a behavior is influenced by others who encourage or hinder it.

Ability to Regulate Their Own Actions (Perceived Behavioral Control)

An employee who sees a behavior as a good thing will feel pressure from others to do it, and think they have the opportunity to do it, so the employee will be more likely to take action. Humans are rational beings who consider the pros and cons of an activity before doing it (Ajzen, 1991). everything that requires planning is explained using this approach, It is this planned action that is included in whistleblowing (Ayem et al., 2021). This theory is useful because it provides a thorough explanation of human behavior, thus allowing a person to distinguish whether the behavior is good or not.

Whistleblowing intent is an individual's intention to report acts of violation or fraud. The individual will perform certain actions if the individual wishes to perform. Because that desire will encourage the emergence of intentions. Whistleblowing is a report carried out by active and inactive members of an organization related to violations, irregularities, fraud, illegal acts, immoral or ethical actions to internal and external parties of the organization (Near & Miceli, 1995). Whistleblowers are employees or employees who dare to report irregularities that occur in the agency because they have strong evidence and they strongly believe that the evidence can be their support to report irregularities that occur in the institution. Members of organizations with superior moral considerations, educational achievements, and organizational standing are more likely to become whistleblowers (Harsanti & Mulyani, 2020). Meanwhile, the truth is that violations in an organization are little known to its members, as they are experienced in business and can report violations (Susanti et al., 2022).

Attitude is a sense of preparedness to provide actions that then lead to behavior (Kurniawati & Aris, 2022). The attitude here determines that an employee will consider what motivates the employee to divulge secrets. An individual's attitude can be defined as their level of approval or disapproval of a behavior (Park & Blenkinsopp, 2009). The motivation that drives a person to act or restrain themselves is their attitude (Salsabilla & NR, 2023). Attitude is an assessment of the good or bad of an activity. Belief in the outcome of an action, good or bad, is the foundation of attitude, which in turn leads to consideration of the behavior.

Attitudes towards whistleblowing are about how far the positive impact or negative impact of whistleblowing itself. In Planned Behavior Theory, attitude is the level of feeling of a person to measure an object that will be accepted or rejected. The measurement is based on evaluative scales such as agree or disagree, good or bad and so on (Ajzen, 1991). Beliefs that underlie a person's attitude towards behavior are called behavioural beliefs (Suryono & Chariri, 2016). Whistleblowers must have the belief that conducting whistleblowing will have a positive impact such as protecting the organization, eradicating corruption, and creating a deterrent effect. The positive consequences of whistleblowing, as implied in the purpose of whistleblower protection laws, are the prevention of damage to an organization, the control of corruption, the enhancement of the public interest, an employee performing his or her duties and moral satisfaction, and others. Therefore, whistleblowing is considered a positive behavior to be encouraged in the workplace (Park & Blenkinsopp, 2009). In accordance with the Theory of Planned Behavior, if a person has a belief that the act of whistleblowing will have a positive impact and views that it is important, then he will tend to be positive also to support the act of whistleblowing (Bagustianto & Nurkholis, 2015).

The results of the research of Salsabila et al. (2023), Kurniawati & Aris (2022), Lingga & Darmawati (2023) show that attitude has a positive effect on the intention to whistleblow. This research is also supported by Alleyne et al (2019) and Djamal et al (2019) which also showed the results of attitudes that had a positive effect on the intention to whistleblow. The firmer and wiser the whistleblower's attitude towards whistleblowing behavior will increase the perpetrator's intention in whistleblowing. This positive attitude is shown in terms of the attitude behind whistleblowing. Negative attitudes are shown when the intention is undone, and there are external factors. Based on the above description, the following hypothesis can be formulated:

H1: Attitude Has a Positive Effect on Whistleblowing Intentions

Behavioral control in individuals is able to affect the relationship between intentions and behavior. The extent to which a person is able to control a behavior is known as behavioral control. Employees who usually think about how much power they have and how likely it is that the actions to be taken will have a good impact before acting. A person's desire to act is directly proportional to his belief in his abilities and the availability of the right opportunity to do so.

The planned theory of behavior predicts that the greater the perceived control of behavior, the stronger a person's intention to whistleblow. Thus, a person who believes that he has a great opportunity and does not face a big obstacle to reporting whistleblowing, the stronger the individual's behavior control to report the whistleblowing (Ajzen, 1991). Based on the above description, the following hypothesis can be formulated:

H2: Behavioral control has a positive effect on the intention to whistleblow.

Religiosity is religious awareness that is the basis for individuals to make a decision in behavior. The concepts of right and wrong are based on religious principles. When problems arise in the workplace, these regulations become the basis for how employees should react. A person who has high religiosity if he knows that there is fraud or violations in the organization that are not in accordance with religious teachings, he tends to report the violation.

In accordance with the Theory Of Planned Behavior, if there is fraud or other fraud, ideally a person who has a high understanding of religion will report it. A person's motivation to report grows directly correlated with his religion (Putri & Zahroh, 2022). Involvement in whistleblowing is influenced by morals and sensitivities derived from the intellectual aspects of religion. The level of religiosity is also

considered an indicator of how a person assesses the ethical behavior of others, as well as influencing the tendency to disclose or refrain from whistleblowing. Based on the above description, the following hypothesis can be formulated:

H3: Religiosity has a positive effect on the intention to whistleblow.

Professional commitment is the level of a person's love for their profession (Elias, 2008). One of the most important aspects of the world of work is a person's dedication to their profession. The level of employee dedication to their work can affect the quality of their output (Darjoko & Nahartyo, 2017). A person who is committed to his profession will be easily trusted and ready to make all the necessary efforts to achieve goals without being asked (Fitri et al., 2019). A person who is strongly committed often does good things to protect his or her organization from irregularities and fraud (Putri & Suhartini, 2022). The need to study the role and influence of professional commitment because a person's career is a major part of their life. Their level of professional commitment has important implications for the person and for the organization (Mastiniwati et al., 2020).

Based on the theory of planned behavior, social influences shape a person's intention to behave in a certain way. The pressure of the people around that is felt by the individual will determine whether to act or not to act. People will think of the people who encourage and prevent them from doing this behavior. Increased employment, decreased employment and higher job satisfaction are all associated with his professional commitment. When a person is committed to his profession then he will make any effort to achieve the goals of the profession. A person who has a strong commitment tends to do good deeds to save his organization to avoid deviant and fraudulent acts (Satrya et al., 2019).

Research on the influence of professional commitment on the intention to whistleblow has been conducted by Fitri et al (2019) Kurniawati et al., (2022)k, Putri & Zahroh (2022), Wayan et al., (2021), Mastiniwati et al., (2020), Prayogi et al., (2020), Djamal et al., (2019). The research was also further discussed by Satrya et al., (2019), Fitri et al., (2019) and Mela et al., (2016) by showing that professional commitment has a positive effect on the intention to whistleblow, which means that a person with a high professional commitment will tend to have a sense of responsibility for his organization so that it will increase the intention to do whistleblowing. Based on the above description, the following hypothesis can be formulated:

H4: Professional commitment has a positive effect on the intention to whistleblow.

3. Method, Data, and Analysis

Primary data collection used the questionnaire distribution method to respondents directly. The views of the people who participated in the study were evaluated using five different Likert scales The research population of OPD Kudus employees and the sample obtained by purposive sampling technique 57 responses

Statistical analysis, which is carried out using Structural Education Modeling (SEM) Partial Least Squares (PLS) version 4, is produced by this system. Testing of the influence of variables partially or simultaneously using the determination coefficient (R^2), F test and t-test.

Operational Definitions and Variable Measurements

Whistleblowing intent is an individual's intention to report acts of violation or fraud. The individual will perform certain actions if the individual wishes to perform. Because of that desire, that will encourage the emergence of intentions. The intention to whistleblow was measured using a model that is a modification of the model proposed by Bagustianto et al. (2015) and Ayem et al. (2021).

The level of difficulty or ease in performing an activity is known as behavior control. The ability to regulate one's behavior is evaluated by rethinking one's experience with similar challenges (Kurniawati & Aris, 2022). The four indicators used by Rustiani et al., (2017) in their research are the basis for the assessment instrument of behavior control variables.

According to Barnett et al (1996) religiosity is a term that describes the three aspects of knowing, feeling and doing that are related to understanding religious science, experiencing religious emotions and acting in a way that has been determined by religion. Religiosity was measured by four statements adopted from the research of Ayem et al. (2021).

According to Sims et al., (1998) professional commitment is a sense of belonging and loyalty to the profession in which it is pursued. Maintaining relevant values and norms in accordance with current professional standards is an essential component of professional commitment for every individual member of an organization. An instrument to measure this variable was developed by Putri & Suhartini (2022).

4. Result and Discussion

The distribution of questionnaires to respondents was carried out directly to 102 employees in 34 Kudus OPDs and only 57 questionnaires from 19 OPDs returned.

Table 1. Statistics Descriptive

Variabel	N	Mean	Min	Max	Standard deviation
Behavior Control (X1)	57	14,7193	4	20	3,30991
Religiosity (X2)	57	33,5263	21	40	4,82962
Professional Commitment (X3)	57	19,5614	14	25	3,14539

Based on table 1, it can be seen that the variables of behavior control, religiosity and professional commitment have a mean value higher than the standard deviation value, so it can be interpreted that the distribution of data variables is small so that it can be concluded that the data tends to be clustered (homogeneous).

Convergent Validity

Convergent validity measured using the outer loading parameter must be more than 0.7. The results of the convergent validity test by looking at the outer loading value of each indicator shows that all indicators that are declared valid are proven by an indicator value of >0.7. The next stage to see the achievement of the convergent validity condition is to look at the AVE value where the latent variable is said to be valid if the AVE value is > 0.5. The value of AVE can be seen in the table below:

Table 2. Average Variance Extracted

Variabel	Average variance extracted (AVE)	Information
Behavior Control	0.784	Valid
Religiosity	0.697	Valid
Professional Commitment	0.691	Valid
Intention to Whistleblow	0.941	Valid

Source: Data processed with *SmartPLS 4*

Based on table 2, it can be concluded that the AVE values are all valid, because the AVE values meet the criterion >0.5 so that all variables can be said to be valid.

Table.3. Cross loading

Indicator	Behavior Control	Religiosity	Professional Commitment	Intention to Whistleblow
X1.1	0.865	0.607	0.542	0.516
X1.2	0.914	0.351	0.355	0.420
X1.3	0.857	0.295	0.269	0.449
X1.4	0.903	0.289	0.265	0.403
X2.1	0.361	0.762	0.549	0.624
X2.2	0.375	0.771	0.367	0.511
X2.3	0.461	0.839	0.432	0.451
X2.4	0.445	0.815	0.475	0.463
X2.5	0.406	0.922	0.484	0.601
X2.6	0.417	0.869	0.441	0.583
X2.7	0.405	0.857	0.469	0.605
X2.8	0.161	0.835	0.472	0.578
X3.1	0.348	0.437	0.830	0.549
X3.2	0.309	0.341	0.870	0.465
X3.3	0.440	0.749	0.721	0.725
X3.4	0.319	0.274	0.883	0.464
X3.5	0.200	0.275	0.841	0.375
Y1	0.485	0.658	0.643	0.956
Y2	0.516	0.666	0.641	0.980
Y3	0.480	0.623	0.633	0.973
Y4	0.501	0.652	0.659	0.972

Source: Data processed with SmartPLS 4

Based on table 3 of the cross loading value for each variable above 0.7, so that the correlation between variables and their respective indicators is greater than with other variables, it can be concluded that the use of indicators in this study is good when compiling their respective variables. If the validity test of all indicators has been carried out in this study, so the next analysis is a reliability test on the model research.

The reliability test with *the composite reliability* method requires a criterion greater than 0.70.

Table 4. Reliability Test

Variabel	Composite reliability (ρ_c)	Information
Behavior Control (X1)	0.935	Reliabel
Religiosity (X2)	0.948	Reliabel
Professional Commitment (X3)	0.917	Reliabel
Intent to Whistleblow (Y)	0.985	Reliabel

Source: Data processed with SmartPLS 4

Based on table 4, it can be seen that the composite reliability value of each variable has a composite reliability of more than 0.7, so it is declared to meet the reliability test.

Table 5. R-Squares Results

Information	R-square
Intention to Whistleblow	0.598

Source: Primary data processed with *SmartPLS 4*

Table 5 shows that the R-Square value of the whistleblowing intention variable is 0.598 which can be interpreted that the whistleblowing intention variable (Y) can be explained by the variables of behavior control (X1), religiosity (X2) and professional commitment (X3) of 59.8% while the remaining 40.2% is explained by other variables outside this study.

To find out the support of the hypothesis, it is by looking at the *T Statistic* and *P Value values*. The significance level of this study was 5% (0.05). The hypothesis is acceptable if the Statistical T value > 1.96 and the *P Value* < 0.05, then H_a is accepted and H_0 is rejected. The results of hypothesis testing with the *bootstrapping technique* can be seen in the following table:

Table 6. Significance Test Results

	Sample mean (M)	T statistics (O/STDEV)	P values
Behavior Control - > Intent To Whistleblow	0.194	1.973	0.049
Religiosity - > Intention To Whistleblow	0.368	3.030	0.002
Professional Commitment - > Intention To Whistleblow	0.375	3.818	0.000

Source: Primary data processed with *SmartPLS 4*

DISCUSSION

1. The results of this study show that behavioral control has a positive effect on the intention to report whistleblowing. The average OPD Kudus employee agrees that behavior control can convince individuals to report fraudulent activities because of their own desires without caring about others. The more individuals feel many supporting factors and fewer inhibiting factors to be able to perform a behavior, the more control they feel over the behavior and vice versa, if the less individuals feel the supporting factors and many inhibiting factors to be able to perform a behavior, then individuals tend to perceive themselves as having difficulty performing these behaviors. This is in line with the planned theory of behavior which predicts that the greater the perceived control of behavior, the stronger a person's intention to whistleblow. Thus, a person who believes that he has a great opportunity and does not face a big obstacle to reporting whistleblowing, the stronger the individual's behavior control to report the whistleblowing (Ajzen, 1991). The results of this hypothesis test also support research conducted by Alleyne et.al (2019) which states that behavioral control affects a person's intention to whistleblow. This research contradicts the research of Salsabila & NR (2023), Putri & Zahroh (2022), Saud (2016) which stated that behavioral control has no effect on a person's intention to whistleblow.
2. The results of this study show that religiosity can give rise to the intention to whistleblow, so the second hypothesis of this study is accepted and it is concluded that religiosity has a positive effect on the intention to whistleblow. The results showed that employees agreed that religiosity can convince individuals that religion is the source of all laws, make individuals prioritize religious values over material values, and make individuals try to carry out religious obligations and avoid things that are prohibited in religion. Alleyne et al. (2010) argue that if a person has high religiosity, then he will have a greater intention to express honesty if there is fraud or do honest acts themselves because in him there is an embedded belief to always do good, including in terms of

reporting acts of fraud or whistleblowing, therefore according to Alleyne religiosity affects a person's intention in making a decision ethical. The results of this hypothesis test also support research conducted by Salsabila & NR (2023) and Putri & Zahroh (2022) which stated that religiosity affects the intention to whistleblow. This research contradicts the research of Yudha & Rizal (2018) and Zainudin & Ismail (2013) which stated that religiosity has no effect on the intention to whistleblow.

3. The results of this study show that professional commitment will give rise to the intention to whistleblow, so that the three hypotheses of this study are accepted and it is concluded that professional commitment has a positive effect on the intention to whistleblow. Employees in the regional apparatus organization agree that professional commitment makes individuals proud to work in the field of accounting, trying to build a career to become professional, obedient individuals. In accordance with the applicable rules and obeying all existing rules, if all employees are honest and professional about their work, there will be no intention to whistleblow. The results of this hypothesis test also support research conducted by Kurniawati & Aris (2022) Satrya et.al (2019) which stated that professional commitment has a positive effect on the intention to whistleblow. Meanwhile, another study conducted by Putri & Zahroh (2022) stated that professional commitment had no effect on the intention to whistleblow.

5. Conclusion and Suggestion

Conclusion

Based on the data testing of the results of this study, the following conclusions can be drawn:

1. Behavioral control has a positive effect on the intention to whistleblow. that the greater the perceived control of behavior, the stronger a person's intention to whistleblow. Thus, a person who believes that he has a great opportunity and does not face a major obstacle to reporting whistleblowing, the stronger the individual's behavior control to report the whistleblowing
2. Religiosity has a positive effect on the intention to whistleblow. If a person has high religiosity, then he will have a greater intention to express honesty if fraud occurs or do honest acts themselves because in him there is an embedded belief to always do good, including in terms of reporting acts of fraud or whistleblowing, therefore according to Alleyne religiosity affects a person's intention in making an ethical decision

The results of this hypothesis test also support research conducted by Salsabila & NR (2023) and Putri & Zahroh (2022) which stated that religiosity affects the intention to whistleblow.

3. Professional commitment has a positive effect on the intention to conduct whistleblowing. Professional commitment from employees can affect employee work results (Darjoko & Nahartyo, 2017). Commitment can be used as a solid and strong foundation because you already know the path to be taken. Individuals who have a high professional commitment to work will tend to carry out activities with the applicable strength. The results of this hypothesis test also support the research conducted by Kurniawati & Aris (2022) Satrya et al. (2019) which stated that professional commitment has a positive effect on the intention to whistleblow.

Suggestion

The next study is expected to add other variables that can predict the intention to whistleblow, such as the reward in Haliah's (2021) study which showed a positive influence on the intention to whistleblow. Rewarding is about how people are rewarded according to their values in an organization. This is because the more often an employee receives a reward for a good action done, the greater the

likelihood that the employee will repeat the good action. Similarly, if someone is rewarded for the act of whistleblowing, he will have high intentions in doing whistleblowing.

6. Reference

- Ajzen. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50(1), 179–211. <https://doi.org/10.47985/dcidj.475>
- Alleyne, Haniffa, & Hudaib. (2019). Does group cohesion moderate auditors' whistleblowing intentions? *Journal of International Accounting, Auditing and Taxation*, 34, 69–90. <https://doi.org/10.1016/j.intaccaudtax.2019.02.004>
- Haliah, Nirwana, & Mangngalla. (2021). Pengaruh Pemberian Reward dan Komitmen Profesional Auditor terhadap Niat Melakukan Whistleblowing. *Accounting Profession Journal (APAJI)*, 3(1), 54–63.
- Harsanti, P., & Mulyani, U. R. (2020). Pengujian efek moderasi retaliasi dan emosi dalam perilaku whistleblowing. *Proceeding SENDIU*, 669–674.
- Kurniawati, & Aris. (2022). Pengaruh sikap, kontrol perilaku, dan komitmen profesional terhadap niat melakukan whistleblowing. *Jurnal Ekonomi Dan Bisnis*, 10(1), 525–530.
- Maulana Saud, I. (2016). Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi. *Jurnal Akuntansi Dan Investasi*, 17(2), 209–219. <https://doi.org/10.18196/jai.2016.0056.209-219>
- Near, J. P., & Miceli, M. P. (1995). Effective Whistleblowing. *Academy of Management Review*, 20(3), 679–708.
- Putri, & Suhartini. (2022). Retaliasi sebagai variabel moderasi antara komitmen profesional dan sikap machiavellian terhadap whistleblowing intention. *Ekonomis: Journal of Economics and Business*, 6(2), 400–404. <https://doi.org/10.33087/ekonomis.v6>