



The Effect of Self-Efficacy, Seriousness Level of Violation, Professional Commitment, and Self-Awareness on Whistleblowing Intention

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Abstract

Objective – This study aims to analyze the effect of self-efficacy, seriousness level of violation, professional commitment, and self-awareness on the intention of whistleblowing at bank Syariah Indonesia in Banda Aceh city, Indonesia.

Design/methodology – This study utilizes research subjects of employees at Bank Syariah Indonesia in Banda Aceh city, Indonesia. They consist of Regional Head Offices, Branch Offices, and Sub-Branch Offices. Total of 243 respondents were selected using the purposive sampling method. The data used are primary data with a questionnaire technique distributed directly to every BSI office in Banda Aceh City. The analytical method used is in the form of multiple linear regression.

Results – It was found that the seriousness level of violation variable, the commitment variable, and the self-awareness variable affected the intention to report an act of fraud. However, the self-efficacy variable does not affect the intention to report an act of fraud. The researcher also found that the four variables used simultaneously affected the intention to do whistleblowing.

Research limitations/implications – The limitation of this study may arise from the instrument used and the number of respondents participating in this study.

Keywords: Self-Efficacy, Seriousness Level of Violation, Professional Commitment, Self-Awareness, Whistleblowing Intention

1. Introduction

Accounting practice has been facing the numerous challenges particularly in term of accountability. The weakness in ensuring accountability may lead to a material act of fraud and will ultimately harm both the public and private sectors. An act of cheating or breaking the law certainly result in a significant loss. Therefore, every company wants its employees to be honest and willing to report fraud or violations hence minimizing the occurrence of fraud. The problem of employee dishonesty also occurs in state-owned enterprise banks. For example the phenomenon of problems at state-owned enterprise banks, such as fraud and embezzlement of customer funds carried out by the worker of BRI bank at Blangpidie Branch in Southwest Aceh Regency (Abdya) in 2020. This person action raked in money up to Rp6.3 billion. Finally, the person was detained by the Criminal Reserve Unit (Satreskrim) of the Resort Police (Polres) of Southwest Aceh Regency (www.tagar.id).

This phenomenon occurs because of internal controls in companies that are still categorized as minimal and need better governance, especially in the violations reporting section. The practice of fraud/violations requires a particular view because it is considered a benchmark for whether an operating company can disclose unlawful behavior and immediately resolve it, and one way is by whistleblowing. Whistleblowing is the act of reporting by active or non-active members of the organization regarding violations, and illegal or immoral acts to parties in-

side and outside the organization (Samudra, 2014). The rise of cheating practices in recent years in a company is due to the lack of whistleblowing guidelines. Whistleblowing systems were initially used in the US companies during President Reagan's administration in 1981, but this increased in the following years as scandals about fraud had been committed even for large companies in America. The Sarbanes-Oxley Sections 301 and 806 in 2002 were then released to eradicate it. The rules are specifically designed to increase whistleblowing and place protections on someone who will report and disclose acts of fraud/violations that occur (Putri, 2016). In Indonesia, the regulation on whistleblowing systems was designed by the National Committee on Governance Policy/ Komite Nasional Kebijakan Governance (KNKG).

In Indonesia, the application of rules regarding whistleblowing systems is still relatively new. KNKG issued a rule regarding the whistleblowing system in November 2008 (Kreshastuti, & Pratiwi, 2014) this policy is predicted to be a method to support the principle of corporate governance where the reporting of a fraud/violation can be completed to protect the comfort of the work environment, support profits, and improve the image of the organization/company (Susmanchi, 2012). Thus that these frauds do not continue to occur, one way to prevent acts of fraud is to whistleblowing. Whistleblowing is a method or way to disclose an act of fraud or behavior that is contrary to the law, immoral, or other behavior that harms a company and stakeholders, carried out by employees or leaders of other companies/institutions that can make decisions about fraud that occurs, where whistleblowing is usually done confidentially (Tuanakotta, 2018).

It is necessary for someone called a whistleblower to disclose and report an act of fraud to support the improvement of the whistleblowing system. The role of whistleblowers is needed to minimize fraud. A whistleblower can maximize the intention of whistleblowing. The intention of whistleblowing is an action committed by someone (whistleblower) in reporting fraud in a company or organization where they report it to the top management (chairman/board). The intention can start from a person's will to report fraud, how they act, and the output they produce after the fraud occurs.

Intrigued by various phenomenon above, this study sets out to analyze the effect of self-efficacy, seriousness level of violation, professional commitment, and self-awareness on the intention of whistleblowing at bank Syariah Indonesia in Banda Aceh city, Indonesia. The remaining of this paper proceeds as follows. Literature review and theoretical framework are reviewed in the next section. The following section elaborates research method. It is then followed by description of results and discussion and lastly conclusion.

2. Literature Review, Theoretical Framework, and Hypothesis Development

Theory of Planned Behavior (TPB)

The theory of planned behavior (TPB) was introduced by Icek Ajzen in 1991, which has the aim of predicting and knowing the consequences of the intention of behavior, knowing how to change that behavior, and knowing how a person's original behavior is (Rizky Al Caesar & Made Sukresna, 2017). The goals and uses in the TPB are to find out a person's motivation in behaving that is not under the control or intention of the person, to indicate what the purpose of the strategy used to change behavior is, and to find out each of the essential elements in a person's behavior (Zanaria, 2016).

In TPB, the behavior shown by a person appears because there is an intention to behave. The individual's intention is a combination of attitudes and internal rules; therefore, this theory explains a person's intentions in whistleblowing (Ajzen, 1991).

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Lestari, & Yaya, (2017) state that TPB can interpret a person's intention to behave as indicated by three indicators, namely:

1. Attitude to Behavior - The attitude towards the behavior in question is that a person generally acts in harmony with the perpetrator. A positive attitude will be someone's guidance in living daily life.
2. Subjective Norms - The point is how a person views the people around them who continue to help them in everyday life.
3. Behavior Control Perception - The view of behavioral control is the most crucial element of a person's intention to behave. Individuals who previously had an experience of behavior, then the behavior is new to others (Lestari & Yaya, 2017).

How they impact individuals when reporting fraudulent behavior will be a behavioral control that decides whether to report or ignore fraudulent acts found around them. TPB uses a person's attitudes and opinions in combination with the control they feel over society's subjective behavior and norms to influence their behavioral intentions that will lead to a behavior or action. The theory of planned behavior is more accurate because it adds behavioral control that counts if a person truly believes they have control over the behavior they want to perform (US Department of Health and Human Services, 2005).

Self-Efficacy

Self-efficacy refers to a person's belief in their ability to control and implement the behaviors necessary to achieve a certain level of success. A person can control their thoughts, feelings, and actions. The power of each individual to control the mind depends on how they view themselves. If someone feels confident and believes that they have high self-efficacy, this can increase efforts to make decisions and become a whistleblower (Bandura, 2006). According to Diah Ningsih, & Pratolo, (2018), self-efficacy is an individual's view and self-confidence to get through all situations in life and the surrounding environment, which will eventually affect every path taken in overcoming the situation. According to this theory, two types of expectations strongly influence behavior: outcome expectations, a belief that certain behaviors will lead to specific outcomes, and self-efficacy expectation, which believes that a person can successfully perform the behavior (Maddux et al., 1982).

Purnomo, & Lestari (2010) stated that self-efficacy has the most critical role in determining reasonable behavior in a company because being a whistleblower is a tough decision and has a high risk of threats that are received physically and psychologically directly or indirectly from certain parties. Someone who has a high level of self-efficacy is generally more confident in reporting violations because they believe in their ability to do so (Brent, & Reginald, 2008).

Seriousness Level of Violation

According to Curtis, (2006), the seriousness of violations relates to a person's view of the severity of the action being considered, the type of violation, the potential for harm, and negative outcomes. Everyone in the company certainly has a different view of the seriousness of a violation. The intensity of the violation's value and the type of violation determines the formation of this viewpoint (Bagustianto & Nurkholis, 2012).

Miceli et al. (1991) state that if a violation is committed only for ourselves, the desire to report this to other people in the company will arise. However, if the violation is committed by the organization/ company, the possibility of reporting by people within the organization will be slight. The serious-

ness level of a violation is a violation that causes significant material losses for the company. Employees who may report violations are employees who always observe suspected fraud if the fraud is serious. In general, companies will be more exposed to the enormous losses experienced if the seriousness of fraud is said to be high (Winardi, 2013).

Each member of the company has different views regarding the seriousness of the violation. The more serious a violation, the more likely employees are to report violations. This statement is in line with (Apriyanti et al, 2020) who explain that each individual can feel the level of seriousness that can influence whistleblowing.

Professional Commitment

According to Elias, (2008), professional commitment is explained by a person's love for his profession. Individuals who have professional commitment are usually easy to trust and even agree to work goals and are willing to carry out all efforts to achieve work goals without being asked. Professional commitment was originally based on a loyal attitude, determination, and individual expectations where systems, values, and norms carried out the guidance to lead to behave in line with certain principles. Aranya et al., (1981) explain that professional commitment is the relative strength of partial identification to be involved in a job, including trust and acceptance of the goals and values of work, the desire to try as high as possible for the company, and the desire to protect the name of the profession in a job. (Aranya et al., 1981) a person's professional commitment in 3 ways: a belief and acceptance of the goals and values of the company and/or work; availability to strive on behalf of the company and/or work; and willingness to protect the name of membership in the company and work.

According to I Made & I Wayan, (2017), Individuals who have a high commitment will develop a sense of confidence in themselves that their current job is the best. Individuals who have a high professional commitment will always be subject to the existing code of ethics and norms to ward off the fraud that will pose a danger to their work. Based on the definition described, professional commitment is a process for employees to place themselves on their work's values, rules, and goals to create a loyal attitude towards the profession. Employees with high professional commitment will have behavior obeying the applicable regulations.

Self-Awareness

Goleman (2001) described self-awareness as a situation where an individual realizes their emotional condition is plagued with thoughts about every problem they face and then they can solve it. Everyone is aware of themselves and the environment in which they live, such as awareness of their thoughts, feelings, memories, and abilities (Feist, 1994). Laila, & Mustika (2016) stated that the formation of self-awareness is divided into five factors:

1. Attention - A person can control their attention to external and internal events. Therefore, awareness can also be controlled by someone to external and internal events.
2. Alertness - Awareness is considered a state of alertness, meaning it is a mental condition experienced by individuals carrying out their daily lives.
3. Architecture - Physical allocation and the processing of physiological structures are said capable to help consciousness.
4. Recalling Knowledge - Processing in retrieving information/memories that have been felt about oneself can increase a person's awareness.

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5. Self-Knowledge - Knowledge/understanding of self-identifying information is considered fundamental (you are you).

Self-awareness is a factor that has its origin, namely emotional intelligence. Self-awareness is necessary to know the vitality of someone's work and review the consequences of not reporting whistleblowing. Self-awareness is a person's power to analyze the patterns of thinking and feelings that occur within them.

Whistleblowing Intentions

Whistleblowing is an individual's way of reporting illegal behavior or immoral behavior to the top management of the company (internal) or outside the company (external) (Samudra, 2014; Diah, 2018) describe whistleblowing as revealing infringing behavior, immoral acts, and contrary to the law, to the top management (company leadership) or the public. The intention of someone carrying out reporting violations can be assessed by looking at their intentions, willingness to try, how to plan to report, and high effort in carrying out whistleblowing (Sabang, 2013). In conducting whistleblowing, it requires a person who reports it, which is called a whistleblower. A person who reports must include concrete evidence, information, and a strong indication that an act of fraud has occurred so that it can be followed up/traced. The complaint report will be hard to follow up on if it lacks information.

Based on the explanation above, it can be concluded that the intention to do whistleblowing is a person's choice in reporting/disclosing every type of fraud/violation that is contrary to the law, unethical/immoral actions, and other actions that can cause loss to the company. Generally, the disclosure is submitted to the management of the company and the public. Based on the theoretical basis that has been described, the researcher can develop a research hypothesis as follows.

H1: Self-Efficacy has a positive effect on the intention to do whistleblowing.

H2: The Seriousness Level of Violation has a positive effect on the intention to do whistleblowing.

H3: Professional Commitment has a positive effect on the intention to do whistleblowing.

H4: Self-Awareness has a positive effect on the intention to do whistleblowing.

H5: Self-Efficacy, Seriousness Level of Violation, Professional Commitment, and Self Awareness simultaneously affect the intention to do whistleblowing.

An overview of the conceptual framework in this study is shown below.

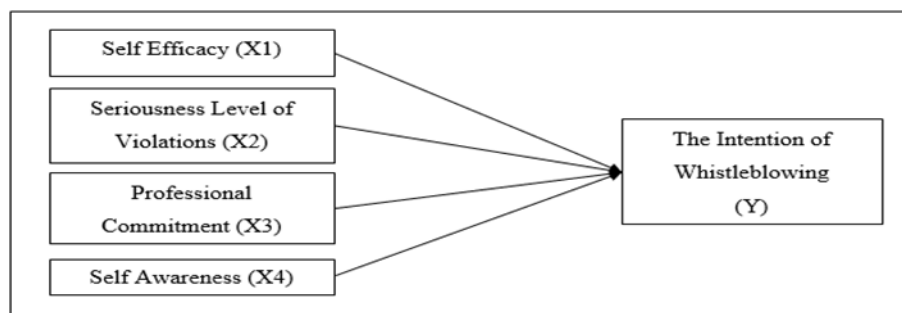


Figure 1. Conceptual Framework

3. Research Method

Research Design

Quantitative research method was used and by using a survey approach. The population in this study are the employees of Bank Syariah Indonesia in Banda Aceh City. Based on the data obtained by the researcher, the employees who are the population at Bank Syariah Indonesia in Banda Aceh City are 542 people with 26 offices. The sample in the research is the employees of Bank Syariah Indonesia in Banda Aceh City. Of the 26 Bank Syariah Indonesia Offices in Banda Aceh City, both regional head offices, branch offices, and sub-branch offices, only 16 sub-branches are willing to be respondents in this study. Details of the research sample used in this study are shown in table 1 below.

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No.	Office Name	Number of employees
1	KCP Unsyiah 1	16
2	KCP Unsyiah 2	15
3	KCP T. Nyak Arief 1	14
4	KCP T. Nyak Arief 2	16
5	KCP Ulee Kareng 1	15
6	KCP Ulee Kareng 2	12
7	KCP Simpang Surabaya	21
8	KCP Lueng Bata	16
9	KCP Lampriet	15
10	KCP Peunayong	21
11	KCP Lambaro 1	13
12	KCP Lambaro 2	14
13	KCP Lambaro 3	15
14	KCP Lambaro 4	14
15	KCP Keutapang 1	14
16	KCP Keutapang 2	12
Total		243 respondents

Table 1. Detail of Research Sample

There were 243 questionnaires distributed. The questionnaires that received responses were 86 questionnaires with a response rate of 35.4%. Questionnaires that cannot be processed are 6 questionnaires. The final questionnaire that can be used is 80 questionnaires.

Data Sources and Data Collection Techniques

Primary data in this study is collected using questionnaire. Questionnaires were directly distributed by researchers to each office of the Bank Syariah Indonesia in Banda Aceh.

Data Analysis Technique

Tests of data analysis used in this study are (1) testing of data instruments, namely validity and reliability tests, (2) classical assumption testing which is divided into normality, multicollinearity, and heteroscedasticity testing, and (3) hypothesis testing, namely coefficient determination, simultaneous, and partial testing.

4. Results and Discussions

Instrument Data Test Results

The results of testing the instrument data used are validity and reliability tests. The test results of the five variables that are used are shown in the table 2 below.

No.	Variables	Validity Test (sig. value)	Reliability Test (Cronbach's Alpha)
1.	Self-Efficacy	.000 (valid)	.827 (reliable)
2.	Seriousness Level of Violations	.000 (valid)	.818 (reliable)
3.	Professional Commitment	.000*(not valid)	.826 (reliable)
4.	Self-Awareness	.000 (valid)	.905 (reliable)
5.	Intention of Whistleblowing	.000 (valid)	.862 (reliable)

*one of the instruments is invalid

Table 2.
Instrument
Data Test
Results

Based on the table above, judging from the validity test results, each instrument variable is valid because the value of sig. is < 0.05 , except for the professional commitment variable because it is > 0.05 and cannot be used in further testing. The results of the reliability test of each variable are said to be reliable because the value of Cronbach's alpha is > 0.70 . So, the instrument of each variable can be tested further.

Classic Assumption Test Results

The results of the classical assumption test used in this study include the normality test, multicollinearity test, and heteroscedasticity test which can be seen in the following table 3.

	Normality Test	Multicollinearity Test	Heteroscedasticity Test
	Asymp. Sig. (2-tailed)	Tolerance	VIF
Self-Efficiency		.264	3.794
Seriousness Level of Viola- tion	.200	.407	2.455
Professional Commitment		.234	4.267
Self-Awareness		.331	3.018

Table 3.
Classical
Assumption
Test

Based on the table above, the value of the normality test for the four variables is 0.200. Meanwhile, the multicollinearity test with a tolerance value and the VIF for the self-efficacy variable are 0.264 and 3.794. The tolerance value and the VIF for the seriousness level of violation variable are 0.407 and 2.455, the professional commitment variable is 0.234 and 4.267, and the self-awareness variables are 0.331 and 3.018. Judging from the heteroscedasticity test, the significance value for the self-efficacy variable is 0.503, the seriousness variable is 0.672, the professional commitment variable is 0.578, and the self-awareness variable is 0.539. Thus, the four variables have passed the test and can be processed further.

Hypothesis Test Results

The results of data processing using a multiple linear regression model for hypothesis testing can be seen in the following table 4.

$$APDD = 0.10 + 0.111SE + 0.561TKP - 1384KP - 0.139SA + e$$

value	1.521	5.205	2.659	-2.190
ig. value	.133	.000	.010	.032
F-value/Sig.	40.431 / .000			
R ² /Adj.R ²	.827 / .683 / .666			

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Table 4.
Hypothesis Test
Results

The test results using the regression model are shown in the table above taken together, all independent variables, namely Self Efficacy, Seriousness Level of Violation, Professional Commitment, and Self-Awareness, affect Whistleblowing Intention (statistically significant at = 10% with an F-value of 40.431 and sig value of 0.000). These four variables have an effect of 68.3 percent on the intention to report violations (whistleblowing).

The Effect of Self-Efficacy on Intention to Whistleblowing

The regression results show that the regression coefficient of the Self Efficacy variable is 0.111, the t-value is 1.521, and the sig. is 0.133. Thus, statistically, the Self-Efficacy variable does not affect the intention to report violations (whistleblowing). The Self-Efficacy variable has no effect because the respondents prefer other types of self-control besides self-efficacy. Self-control is a person's perspective on an event whether or not he can control the events that occur to someone. Self-control determines the degree to which individuals believe that their behavior affects what happens to them. The perspective of employees in dealing with a problem or event on their performance is to feel confident that they are fully self-regulating, that they are the determinants of their destiny, and have personal responsibility for what happens to them. Thus, employees will think more about their fate when they become whistleblowers.

This result is in line with research conducted by Hartono, (2017), which tested self-efficacy instruments, situational factors, and other variables. This study indicates that the self-efficacy variable cannot always be a benchmark for someone in carrying out reporting violations (whistleblowing).

The Effect of Seriousness Level of Violation on the Intention to Whistleblowing

The regression results show that the regression coefficient value of the Seriousness Level of Violation variable is 0.561, the t value is 5.205, and the sig value is 0.000. This result means that statistically, the Seriousness Level of Violation variable positively affects the intention to report a violation (whistleblowing). This result is in line with (Busra, Ahyaruddin, & Agustawan, 2019), which shows that the seriousness of the violation affects the intention to do whistleblowing. This result is possible because the more serious the perceived level of fraud, the greater the intention to do whistleblowing.

The Effect of Professional Commitment on The Intention to Whistleblowing

The regression results show that the regression coefficient of the Professional Commitment variable is -1.138, the t-value is -2.659, and the sig. is 0.010. It means, statistically, the Professional Commitment variable harms the Intention to Whistleblowing. This result is following research conducted by Sagara, (2013), which states that professional commitment is not always a person's benchmark in carrying out violations reporting actions.

The Effect of Self-Awareness on Intention to Whistleblowing

The regression results show that the regression coefficient of the Self-Awareness variable is -0.139, the t-value is -2.190, and the sig. is 0.032. This result means that

statistically, the Self-Awareness variable harms the intention to report an act of violation (whistleblowing). This result is in line with Debby Shintia's research in 2019 but with a different theme, where Debby Shintia examined civil servants' self-awareness of cyberloafing and negatively affected results. So, in terms of self-awareness, civil servants are still in the low category.

5. Conclusion

This study found that the seriousness level of violation variable, the commitment variable, and the self-awareness variable affected the intention to report an act of fraud. However, the self-efficacy variable does not affect the intention to report an act of fraud. The researcher also found that the four variables used simultaneously affected the intention to do whistleblowing.

The research limitations that arise are felt by researchers in the research process, which is the scope of the sample that includes only 16 BSI offices, of 25 offices in total. Nine BSI branch offices are not willing to be respondents because they are in the process of acquiring offices. Therefore, the nine offices are busy, and the conclusions obtained are only based on the respondents' answers in the questionnaire. At any time, it will be a problem if the answers to the research sample differ from the facts on the ground and if the questionnaire is filled out in an unfocused condition so researchers cannot control it and beyond the limits of ability.

There are suggestions that researchers can convey to improve the whistleblowing system and its intentions. Related companies are advised to pay more attention to company whistleblowing which can be a means to report violations if they occur and can be quickly and responsively in handling fraud or violations within the company. Besides, further researchers are expected to increase the number of respondents, expand the research scope, and add the head office and branch offices of Bank Syariah Indonesia to have a broad scope for better findings.

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