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NATURE MACHIAVELLIAN, ORGANIZATIONAL COMMITMENT, RETALIATION, SELF-EFFICACY, RELIGIOSITY AND INTENTION WHISTLEBLOWING

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ABSTRACT

This study aims to determine the effect, (1) nature machiavellian on intention whistleblowing, (2) organizational commitment to intention whistleblowing, (3) retaliation to intention whistleblowing, (4) self-efficacy on intention whistleblowing, (5) religiosity towards intention whistleblowing. This research is a type of quantitative research. The data collection method used is primary data obtained by using a questionnaire. The population in this study are internal auditors who work in companies in the South Jakarta area and are registered with the Internal Audit Education Foundation (YPIA) and have worked for more than 1 year. The sampling technique used is purposive sampling with sampling quotas which produced 136 respondents. This test uses SPSS Version 25 as a data analysis tool. The results of this study indicate that (1) Nature Machiavellian no effect on intention whistleblowing, (2) Organizational commitment affects intention whistleblowing, (3) Retaliation affects intention whistleblowing, (4) Self-efficacy no effect on intention whistleblowing, and (5) Religiosity has no effect on intention whistleblowing..

Keywords: *Intention whistleblowing, machiavellian, organizational commitment, retaliation, self-efficacy, religiosity.*

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INTRODUCTION

Fraud that occurs can be defined as an irregularity and illegal act that is carried out in a deliberate way for a specific purpose such as deceiving or misleading other parties, this is done both from within and from outside the organization. (Aulia *et al.* 2019). According to the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter conducted by the 2019 Indonesian Fraud Survey (SFI) stated that fraud has harmed Indonesia with 239 cases and 38.5% of them experienced losses \geq Rp. 1 billion per case. Fraud that is currently rife, of course, must be followed up. It is believed that one of the actions that can be taken to uncover fraud is by committing fraud whistleblowing (Aulia *et al.*, 2019). To be able to prevent fraud from occurring within a company, fraud must be able to be detected effectively with a system that is expected to optimize fraud detection and be transparent by implementing whistleblowing. According to the KNKG (National Committee on Governance Policy) whistleblowing in the reporting system guidelines that refer to the disclosure of unlawful behavior, unethical or immoral behavior or other behavior that can harm the organization or stakeholders by employees or other institutions that can take action against violations.

One of the cases that was revealed related whistleblowing among others, Chairal Tanjung and Dony Oskaria, commissioners of Garuda Indonesia, revealed that there were irregularities in Garuda Indonesia's financial reports which began when the AGM became chaotic because the two commissioners said they did not want to sign the financial statements, and after being investigated it was proven true that there was manipulation of the financial statements (OCBC Indonesia, 2019). Agus Condro in the Bank Indonesia bribery case where Agus Condro was the revealer of the flow of funds after the election of the Senior Deputy Governor of Bank Indonesia. Agus revealed cases of bribes worth IDR 24 billion to a number of DPR members for the 1999-2004 period in the election of BI Senior Deputy Governor Mirdana Swaray Goeltom in 2004 (Bagustianto, 2019).

In every fraud that occurs, as a profession that is most concerned about when these frauds occur, basically an accountant, external and internal auditor is the center that is most often the spearhead. For example, internal auditors, who, with their professionalism and independence, can certainly take action whistleblowing to uncover all forms of fraud that occurred in the company. The results of the analysis conducted by ACFE 2019 show the amount of fraud losses found through reports from the Internal Auditor as follows:

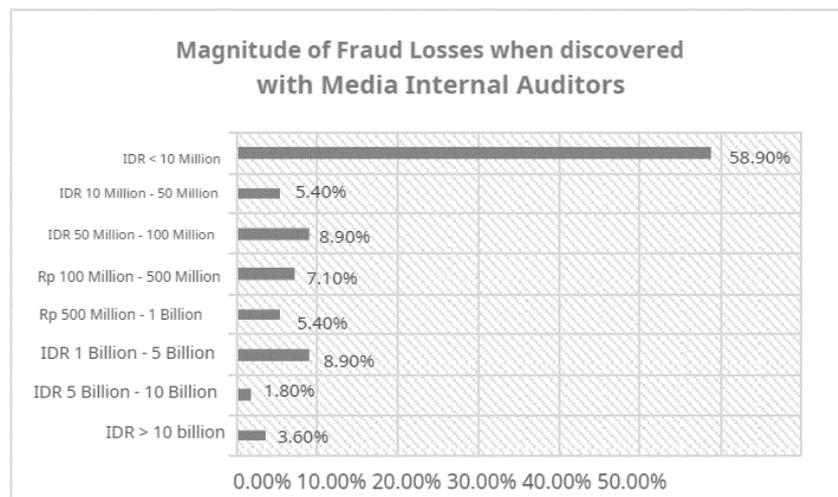


Figure 1
Amount of Fraud Losses found by the Internal Auditor

Source: Data processed by the 2019 Indonesia Fraud Survey

The internal auditor is a position that has influence in an organization, because the internal auditor has a role as the party responsible for finding and uncovering irregularities in financial reporting. So, if the internal auditors in an organization dare to commit fraud, it is certain that the performance of an organization cannot be said to be good. Based on the explanation of the background above, this research is considered important because the authors aim to prove that there are factors that influence intention whistleblowing.

LITERATURE REVIEW

Theory of Planned Behavior

Theory of Planned Behavior (The theory of planned behavior) put forward by Ajzen (1991) which is a development of the previous theory namely Theory of Reasoned Action (theory of reasoned behavior) put forward by Fishbein (1988). According to Azzen, Theory of Planned Behavior is a theory based on the assumption that humans will usually behave appropriately (behave in a sensible manner). Theory of Planned Behavior specifically suited to clarify the intent of the complainant, because whistleblowing are actions that are performed based on very complex psychological processes (Eka Pratiwi and Dwita 2020). Intentions will then influence the behavior of an internal auditor in making decisions. According to Nyoman and Ramadhani, *et al.* (2017) states that a person's behavior depends on the desire to behave (behavioral intentions) which consists of three components, namely: attitude (attitude), subjective norm (subjective norm), and perceived behavioral control (perceived behavioral control).

Prosocial Organizational Behavior Theory

According to Brief and Motowidlo (1986) what is meant by prosocial action is an act of helping that benefits other people without having to provide a direct benefit to the person taking the action and perhaps even involving a risk for the person helping. Prosocial organizational behavior theory. It is a theory that forms the basis for and supports action whistleblowing. In principle one whistleblower is prosocial behavior which seeks to help other parties to uphold and save an organization or company from acts of irregularities or fraud. Prosocial Behavior Theory

has several variables which are then grouped into 2 groups, namely contextual and individual influences.

Whistleblowing Intention

According to the KNKG (National Committee on Governance Policy), whistleblowing is the disclosure of acts of violation or disclosure of unlawful, unethical/immoral acts or other actions that may harm the organization or stakeholders, committed by employees or leaders. From these two sources of internal and external reporting, there are several advantages to be gained when whistleblowing done internally, that is, problems within the organization can still be resolved internally before the full scandal is exposed outside. In addition, internal disclosure will create an ethical atmosphere within the organization where employees are encouraged to report unethical behavior (Lee, 2020).

Nature Machiavellian

Nature machiavellian Introduced by a political philosopher from Italy named Niccolo Machiavellian (1469-1527). Nature machiavellian is a belief or perception that is believed about interpersonal relationships. This perception will form a personality that underlies attitudes in relationships with other people. Individuals with traits machiavellian high tend to take advantage of the situation to gain advantage. Personality trait machiavellian explained by Wulandari (2015) as a personality who lacks affection in personal relationships, ignores conventional morality, and shows low ideological commitment. Personality traits machiavellian has a tendency to manipulate others, and is very low in respect for others.

Organizational Commitment

Organizational commitment according to L. Mathis and Jackson (2008) "Organizational Commitment is the degree to which employees believe in and accept organizational goals and desire to remain with the organization" (organizational commitment is the degree to which employees believe and accept organizational goals and organizational goals and will stay or will not leave the organization). If an employee shows a high commitment to an organization or agency and company, then he will also have a high desire to provide more energy and responsibility to assist in the welfare and success of his organization (Ramadhani and Suparno 2020). An employee, if the organizational commitment is in him is high, a high sense of belonging to the organization will arise, so that he has strong beliefs and does not hesitate to take action whistleblowing, due to action whistleblowing useful for protecting the organization from destruction (Marliza, 2018).

Retaliation

According to Portland University's Harassment and Discrimination Policy, retaliation can be interpreted as acts of intimidation, harassment, threats, criticism and discrimination against others. Retaliation is an unpleasant action received by whistleblowers and also as a form of direct response to fraud reports that report fraud both internally and externally (Rehg *et al.* 2008). There are two conditions of Retaliation, namely High Retaliation (penalty) and Low Retaliation (affiliation). Penalties refer to disciplinary consequences in the form of threats to person or property, lawsuits, termination of employment and imprisonment. Meanwhile Affiliation refers to the form of relationship with other people inside or outside the organization.

Self-efficacy

According to Bandura (2005) Self-efficacy can be interpreted as an individual's belief in their own ability to organize and carry out the actions needed to achieve a certain level of achievement. An individual is able to control his own thoughts, feelings and actions. Their ability to control these thoughts is very dependent on their perception of themselves. Individuals with self-efficacy Those who are high will tend to be more courageous in disclosing fraud that occurs in their organizational environment because they have confidence in their abilities (MacNab and Worthley, 2008). Behavior self-efficacy influential in completing the responsibilities of a job which has self-efficacy tall people consider themselves capable of doing many things in various situations and vice versa.

Religiosity

According to Worthington (2003) divided into two types, namely intrapersonal religious commitment that comes from individual beliefs and attitudes, and interpersonal religious commitment that comes from individual involvement with a community or religious organization. A person's religiosity can be measured from the religious commitment (Keller *et al.*, 2017) stated that religiosity serves as the basis for establishing ethical standards. Mesmer-Magnus and Viswesvaran (2005) in Marga Putri, (2016) state that religiosity can be separated into two categories: a) religious affiliation and b) religious commitment. Religiosity can reflect that some individuals believe in their God, so religiosity can be used as a reflection of a person's behavior to assess the extent to which reason or conscience works when faced with a dilemma.

Hypothesis Development

The Effect of Machiavellian Traits on Whistleblowing Intentions

Nature machiavellian is an action taken by someone in the form of bad behavior. People who tend to do Traits machiavellian will satisfy their desires in various ways, and do not care about the influence of behavior, whether it affects themselves, others or their organizational environment, they only think about their own interests. This is in accordance with research conducted by (Nugraha 2017) which states that people with traits machiavellian high, tend to report internally because he believes it will benefit him personally. Based on the results of the explanation above, the hypothesis can be made as follows:

H1: Nature Machiavellian effect on Intention Whistleblowing

The Effect of Organizational Commitment on Whistleblowing Intentions

Organizational Commitment is an act of loyalty to work based on generally recognized norms and rules (Hariyani, Putra, and Wiguna 2019). With the increasing prevalence of fraud and corruption, it is necessary to reveal the occurrence of such fraud with the professional attitude of employees or national institutions, because being a professional employee is not only beneficial for the organization, but also beneficial and able to be accountable for their profession to the public. highly committed to the organization will have a sense of belonging to his organization (sense of belonging) is also high so he will not hesitate to become a whistleblower because he believes this action will protect the organization from destruction (Bagustianto & Nurkholis, 2015). In the research conducted (Rianti 2017) proved that organizational commitment affects the intention to dowhistleblowing. Based on the results of the explanation above, the hypothesis can be made as follows:

H2: Organizational Commitment affects IntentionWhistleblowing

The Effect of Retaliation on Whistleblowing Intentions

Retaliation is an unpleasant action received by a fraud reporter (whistleblower) and as a form of direct response to reporting fraud who reports fraud (Ayuningtyas, 2018). The same thing was also expressed in Ayuningtyas (2018) which stated that Retaliation had a significant effect on a person's intention to commit a crime. whistleblowing. So based on this description, the hypothesis proposed is:

H3: Retaliation has an effect on IntentionWhistleblowing

The Effect of Self-efficacy on Whistleblowing Intentions

Self-efficacy can be interpreted as an individual's belief in their own ability to organize and carry out the actions needed to achieve a certain level of achievement. Their ability to control these thoughts is very dependent on their perception of themselves. Individuals with self-efficacy Those who are high will tend to be more courageous in disclosing fraud that occurs in their organizational environment because they have confidence in their abilities (Hidayati and Pustikaningsih 2016). Based on this, the hypothesis is proposed as follows:

H4: Self-efficacy effect on Intention Whistleblowing

The Effect of Religiosity on Whistleblowing Intentions

Religiosity according to Rahayu (2018) is the level of one's conception of religion and the level of one's commitment to their religion. Everyone's religiosity, especially an auditor, does not affect his intention to do sowhistleblowingexternal and internal. These results support the research of Dananjaya Dewa Gede Yudha (2018) and Abdilla (2017). But these results are not in accordance with research conducted by Marga Putri, (2016) and Alleyne and Persaud, (2014). Based on this, the hypothesis is proposed as follows:

H5: Religiosity influences intention Whistleblowing

METHODOLOGY

Data Types

The type of data used in this research is primary data. The nature of this study used a field survey where the survey method was carried out by giving or distributing questionnaires to respondents.

Population and Research Sample

The population in this study are internal auditors who work in companies in the South Jakarta area and are registered with the Internal Auditor Education Foundation (YPIA) and have work experience of more than 1 year. The sampling technique in this study uses the method purposive sampling with sampling quotas.

RESULT AND DISCUSSION

Descriptive Statistics

Analysis of the variable descriptions of the 36 respondents in this study can be seen in the following table:

Table 1
Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Means	Std. Dev
Nature Machiavellian	136	114	120	116.92	11,556
Commitment Organizational	136	113	120	116.61	12,246
Retaliation	136	114	121	116.64	11,791
Self-Efficacy	136	113	120	116.83	12,432
Religiosity	136	115	120	117.69	11,508
Intention Whistleblowing	136	114	120	116.69	12,136
Valid N (Listwise)	136				

Multiple Regression Analysis

Table 2
Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Betas			Tolerance	VIF
(Constant)	-1.943	3.262		-0.596	0.556		
Nature Machiavellian	0.157	0.160	0.114	0.982	0.334	0.583	1.714
Commitment Organizational	0.833	0.198	0.876	4.208	0.000	0.182	5.491
Retaliation	0.342	0.141	0.287	2.428	0.021	0.565	1.768
Self-efficacy	-0.268	0.244	-0.305	-1.096	0.282	0.102	9.804
Religiosity	0.054	0.276	0.038	0.196	0.846	0.207	4.826

Based on table 2, the values at the output are then entered into the following multiple linear regression equation:

$$Y = -1.943 + 0.157 P1 + 0.833 P2 + 0.342 P3 + 0.268 P4 + 0.054 P5$$

It can be interpreted from the results of the equation above as follows:

A constant value of -1,943 means that if the value X = 0, then the Y value will show a level of -1,943 or in another sense if there is no X variable then the Y variable is -1,943. Regression coefficient on the trait variable Machiavellian (P1) shows a positive value of 0.157, then every increase in properties Machiavellian by 1 unit will increase Intention Whistleblowing of 0.157. The regression coefficient on the Organizational Commitment variable (P2) shows a positive value of 0.833, so every increase in Organizational Commitment by 1 unit will increase Intention Whistleblowing of 0.833. The regression coefficient on the Retaliation variable (P3) shows a positive value of 0.342, so every increase in Turnover Intention by 1 unit will increase Intention Whistleblowing of 0.342.

Regression coefficient on the variable Self-efficacy(P4) shows a negative value of -0.268 , then every increase Self-efficacy by 1 unit will reduce Intention Whistleblowing of -0.268 . The regression coefficient on the Religiosity variable (P5) shows a positive value of 0.054 , so that each increase in Religiosity by 1 unit will increase the Intention Whistleblowing of 0.054 .

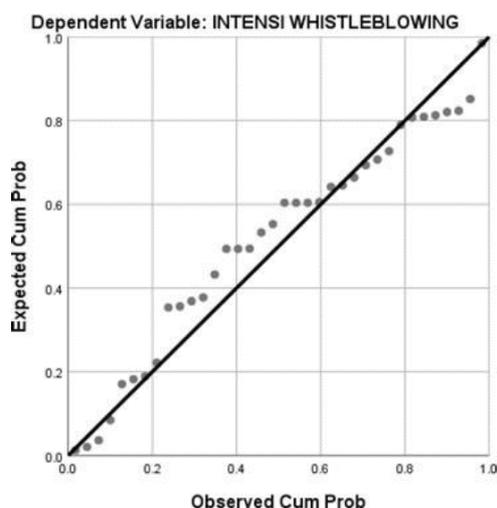


Figure 2

P-Plot Normality Test Results

Based on Figure 2 the P-Plot above shows a straight line across from the lower left corner to the upper right or forming a diagonal direction, so that it can be called a normality reference line. Around the normality reference line, you can see the data represented by these points around the reference line. It can be seen that the data spreads around the diagonal line and follows the direction of the diagonal line, therefore the regression model fulfills the assumption of normality. This shows the residuals are normally distributed.

Table 3

Multicollinearity Test

Test results Multicollinearity Coefficient					
Models		t	Sig.	Collinearity Statistics	
1	(Constant)	-0.596	0.556	Tolerance	VIF
	Nature Machiavellian	0.982	0.334	0.583	1.714
	Commitment Organizational	4.208	0.001	0.827	5.491
	Retaliation	2.428	0.021	0.565	1.768
	Self-efficacy	-1.096	0.102	0.102	9.804
	Religiosity	0.196	0.207	0.207	4.826
a. Dependent Variable: Intention Whistleblowing					

From the table above shows the results of the multicollinearity test with the results of the data presented in the table it can be seen that the tolerance value obtained from each independent variable is > 0.10 and the Variance Inflation Factor (VIF) is less than 10. It can be seen from the table above with the tolerance value for naturemachiavellianof 0.583 and VIF of 1.714 , organizational commitment with a tolerance value of 0.827 and VIF of 5.491 , retaliation with a

tolerance value of 0.565 and VIF of 1.768, self-efficacy with a tolerance value of 0.102 and VIF of 9.804 and religiosity with a tolerance value of 0.207 and VIF of 4.826. Thus, it can be concluded that the regression model in this study proved to be free from multicollinearity symptoms.

Hypothesis Testing

Table 4
Determination Test Results (R²)

Summary models				
Model	R	R Square	Adj. R Square	Std. Error of the estimates
1	0.874	0.763	0.724	1.123
a. Predictors: (Constant), Traits Machiavellian, Organizational Commitment, Retaliation, Self-efficacy, Religiosity				
b. Dependent Variable: Intention Whistleblowing				

From the results of table 4, the Adjusted R-Square value for model 1 is 0.724 or 72.4%, this shows that the variation of the independent variable (traits Machiavellian, Organizational Commitment, Retaliation, Self-efficacy, religiosity) was able to explain 72.4% of the variation in the dependent variable (intention whistleblowing), and the remaining 27.6% is influenced or explained by other variables not included in this study.

Partial Regression Coefficient Test (t test)

Table 5
T-test results (partially/individually)

Models	B	Std. Error	Betas	Q	Sig.
1 (Constant)	-1.943	3.262		-0.596	0.556
Nature Machiavellian	0.157	0.160	0.114	0.982	0.334
Commitment Organizational	0.833	0.198	0.876	4.208	0.000
Retaliation	0.342	0.141	0.287	2.428	0.021
Self-efficacy	-0.268	0.244	-0.305	-1.096	0.282
Religiosity	0.054	0.276	0.038	0.196	0.846

Based on table 5, it can be seen the effect of each independent variable on the dependent variable as follows:

- Nature Influence Machiavellian on Intentions Whistleblowing
From the results of the t test calculation, it is known that $t_{count} < t_{table}$ ($0.982 < 1.69913$) with a significant value of the trait variable Machiavellian (X1) of $0.334 > 0.05$. So, it can be concluded that H1 is rejected and Ho is accepted, meaning that it is a trait variable machiavellian (X1) has no effect on the intention variable whistleblowing (Y).
- The Effect of Organizational Commitment on Intentions Whistleblowing

From the results of the t test calculation, it is known that $t_{count} > t_{table}$ ($2.428 > 1.69913$) with a significant value of the retaliation variable (X3) of $0.021 < 0.05$. So, it can be concluded that H3 is accepted and H_0 is rejected, meaning that the retaliation variable (X3)

- **The Effect of Organizational Commitment on Intentions Whistleblowing**

From the results of the t test calculation, it is known that $t_{count} > t_{table}$ ($2.428 > 1.69913$) with a significant value of the retaliation variable (X3) of $0.021 < 0.05$. So, it can be concluded that H3 is accepted and H_0 is rejected, meaning that the retaliation variable (X3) effect on the intention variable whistleblowing(Y).

- **Influence Self-efficacy Against Intention Whistleblowing**

From the results of the t test calculation, it is known that $t_{count} < t_{table}$ ($-1.096 < 1.69913$) with a significant value of the variable self-efficacy(X4) of $0.282 > 0.05$. So, it can be concluded that H4 is rejected and H_0 is accepted, meaning that the variable self-efficacy(X4) has no effect on the intention variable whistleblowing(Y).

- **The Effect of Religiosity on Intention Whistleblowing**

From the results of the t test calculation, it is known that $t_{count} < t_{table}$ ($0.196 < 1.69913$) with a significant value of the religiosity variable (X5) of $0.846 > 0.05$. So, it can be concluded that H5 is rejected and H_0 is accepted, meaning that the religiosity variable (X5) has no effect on the intention variable whistleblowing (Y).

CONCLUSION

Conclusion

Based on the data that has been collected and the results of tests that have been carried out using the SPSS application version 25, the following conclusions can be drawn:

- **Nature Machiavellian does not affect intensity whistleblowing**

Someone who is obsessed with achieving goals by justifying any means is an unethical act and one of the traits of nature machiavellian. meaning that someone is expected not to ignore things that can be detrimental to the organization and not for personal gain as their nature Machiavellian.

- **Organizational commitment affects intention whistleblowing**

The company's treatment of workers properly and adequately will manifest organizational commitment which is built on the basis of employee trust by complying with the applicable code of ethics and norms. Thus, employees will be motivated to carry out work with sincerity.

- **Retaliation affects intention whistleblowing**

Someone before making a decision will consider the complaint action first, whether the action can be accepted by the other party or not. If there is a risk of retaliation, it will influence the decision to act to report. This means that the smaller the retaliation of a whistleblower, the greater the intention to do so whistleblowing.

- **Self-efficacy does not affect intensity whistleblowing**

Researchers assume that disclosing fraud requires not only self-ability (self-efficacy), but also with contributions from other parties to corroborate the evidence of the fraud.

- **Religiosity does not affect intention whistleblowing**

People who have religious characteristics only focus on themselves and God Almighty and do not easily interfere in other people's affairs because in dealing with cheating they must

be careful. If a person does not yet have complete proof of the fraud or violation, then it is better to refrain from intention whistleblowing.

Limitation

This research has been attempted and carried out in accordance with scientific procedures, but still has limitations. The limitations in this study are as follows:

- 1) It has not fully involved respondents from the entire planned population of auditors. Internal auditors who work for companies registered with the Internal Audit Education Foundation (YPIA) domiciled in South Jakarta, so it is deemed necessary to find other methods to increase the number of respondents after the Covid-19 pandemic.
- 2) Variables that affect the Internal Auditor's intention to perform whistleblowing still limited, namely 72.4%, so there are still 27.6% which are influenced by other factors.
- 3) This research was conducted during the Covid-19 Pandemic with a high transmission rate so that the distribution of questionnaires was carried out using a Google form, and the expected response was not fully according to the maximum research sample plan.
- 4) This research was conducted by distributing questionnaires sent via company email addresses, so there is a risk that the questionnaires were not delivered to the company's internal auditors.

Recommendation

From the limitations in this study, there are several suggestions and input for further researchers to produce better quality research. Suggestions for this research, including:

- 1) Future researchers who are interested in similar topics should conduct research by replacing or adding independent variables outside of this study such as gender and salary and expanding sample collection.
- 2) For researchers who will carry out similar research in their research, it is expected to increase the number of research respondents so that they can better represent the object of the research.
- 3) For future researchers to re-examine the consistency of the influence of religiosity on intention whistleblowing and examine other factors that might affect intention whistleblowing.
- 4) The company is expected to be able to develop and maintain the attitude of employees who have a high commitment to the company so that employees feel motivated to report violations that have a negative impact on the company.
- 5) Companies are expected to ensure that they protect against threats to employees for actions whistleblowing for the benefit of the company.

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