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**The Effect of Whistleblowing System, Attitude, and Organizational Culture on Fraud Prevention in Taxation**

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**Abstract.** This study aims to examine the effect of the whistleblowing system, attitudes, and organizational culture on the prevention of fraud in the taxation sector. The dependent variable in this study is fraud prevention, and the independent variable consists of the whistleblowing system, attitudes, and organizational culture. This study uses primary data by distributing questionnaires. The sample used is an employee who works at KPP Pratama Jakarta Cakung and involves as many as 66 respondents with sample selection based on the Convenience Sampling technique. Hypothesis testing was carried out through multiple linear regression analysis using SPSS 26 software. The results of this study indicate that the whistleblowing system has a positive effect on preventing fraud in the taxation sector, attitudes have a positive effect on fraud prevention in the taxation sector, and organizational culture has a positive effect on fraud prevention in the field of taxation.

**Keywords:** taxation sector, whistleblowing system, attitude, organizational culture, fraud prevention, reporting

### Introduction

During 2019, there were 239 cases of fraud or fraudulent acts that occurred in Indonesia and the most disadvantaged party from this was the government sector by 48.5% (ACFE Indonesia Chapter, 2019). This also shows that anyone who works in a place can commit fraud (Gunawan et al., 2020). Based on a report published by Transparency International (2013), Indonesia has a CPI (Corruption Perception Index) value with a range of 3.2 out of 10 and is in the 114th row of 177 countries in the world. Then in the following year, Indonesia was ranked 107th out of 175 countries and in 2015 Indonesia had a score of 3.6 from a scale of 10 or down so that it was in the 88th row of the 168 countries that researches conducted. It can be interpreted that the level of fraud in Indonesia is always increasing every year.

Over time, the large number of fraud cases that occurred involved many tax workers such as KPP *Madya Gambir* and KPP *Madya* South Jakarta who collaborated in accepting bribes from selling tax invoices, receiving bribes and gratuities from taxpayers by KPP *Ambon*, and several members of the Directorate General of Taxes who received bribes from PT Wahana Auto Ekamarga (WAE) so that the application for tax refunds from PT WAE could be approved.

Based on a fraud survey conducted by the Association of Certified Fraud Examiners Indonesia Chapter - ACFE, (2019), 38.9% of fraud was found due to reports made by employees working in the company itself. This statement is also reinforced by similar findings by SFI in 2016 and the Report to The Nations (Association of Certified Fraud Examiners, 2018). Therefore, reporting actions have an important role in uncovering cases of fraud committed by criminals so that they can finally be reduced.

The Guidelines for Reporting System Violations of the National Committee on Governance Policy (2008) state that reporting action is an act that is applied by someone by reporting an indication that is considered illegal, unethical, and detrimental to the agency to a company or organization leader so that activities can be carried out to overcome the deviant act. Near and Miceli (1985) concluded that whistleblowing is a kind of activity or activity that is implemented by employees with resigned status or with status still holding on to related organizations by reporting an illegal and immoral practice based on orders from superiors, to a

person or organization deemed to be able to handle and take action on the report so that deviant behavior can be stopped and in the future it will not be held again (Mansbach & Bachner, 2010).

The existence of an action or act committed by a person and results in an error in the misstatement in a report or commonly known as fraud, this is done by an individual with a specific purpose to gain profit. Therefore, fraud prevention needs to be done in order to minimize losses by finding out what things strengthen the occurrence of fraud (Dewi et al., 2017). Fraud prevention is something that is done and activities carried out to carry out prevention so that fraud or deviant acts can be minimized by incurring low costs (Wahyuni & Nova, 2018).

Many researchers have conducted research related to reporting actions as a form of fraud prevention such as research from abroad which has been tested by Zakaria (2015), Lavena (2016), Farooqi et al. (2017), and Kanojia et al. (2020), and research from Indonesia conducted by Suryono and Chariri (2016), Maulana Saud (2016), and Aulia et al. (2019). However, many studies still focus on auditors, lecturers and students, while research conducted on the taxation sector is still rarely carried out, even though the biggest opportunity for fraud to occur is in that sector. Therefore, this research was conducted to examine and seek explanations regarding the influence of the whistleblowing system, attitudes, and organizational culture on the prevention of fraud in the taxation sector.

## Literature Review

### Planned Behavior Theory

The theory of planned behavior explains that there are three factors that shape personal intentions in behaving, namely attitudes that individuals have in behaving, subjective rules, and perceptions of control over individual behavior (Ajzen, 1991).

Attitude is a certain behavior that is carried out by someone based on the beliefs that exist in themselves both positive and negative and an evaluation of the results to be obtained (Ajzen, 1991). Subjective norm is a condition that originates from outside the individual regarding his views on how to behave in his daily life (Fishbein & Ajzen, 1975). Perception of control is a view that exists within a person regarding his or her ability to easily or not behave in a certain manner based on past and present obstacles that have been or are being experienced by the individual (Ajzen, 1991).

### Social Cognitive Theory

This theory explains individuals who perform a behavior or action cognitively based on their experience in social life so that it can have an influence on the behavior they do (Nabavi, 2016). There are three factors in this theory, namely environmental, personal, and behavioral factors.

Environmental factors are influenced by the control of behavior carried out by a person or is situational. Personal factors explain things that are contained in each individual such as what is felt, the ability to think, and an event that has been experienced by the individual. Behavioral factors are things that result from actions taken by someone.

### The Effect of the Whistleblowing System on Fraud Prevention in the Taxation Sector

Whistleblowing system is a container in the form of an application provided by an agency for its employees to report information on illegal practices in the organization (Musmulyadi & Sari, 2020). Whistleblowing system represents perceived control over behavior from the theory of planned behavior and also environmental factors from social cognitive theory.

With the implementation of a whistleblowing system in the government sector in Indonesia to minimize all forms of fraud and violations, an employee who wants to commit fraud will be reluctant to do so because of an effective system that can be accessed and applied by all employees in the relevant agencies. , so that all members can monitor each other and can report any member of the organization who is indicated to have committed a violation. Therefore, the more appropriate the implementation of the whistleblowing system in corporate institutions, the less the level of violations that occur so as to reduce and prevent fraud.

Previous research conducted by Shonhadji and Maulidi (2021) and Wahyuni and Nova (2018) explained that the whistleblowing system has a positive relationship to the intensity of fraud in a company. This is due to the role of whistleblowers in carrying out whistleblowing actions through the violation reporting system so that fraud that occurs can continue to be reduced.

*H1: Whistleblowing System has a positive effect on preventing fraud in the taxation sector.*

### **The Influence of Attitudes on Fraud Prevention in the Taxation Sector**

Attitude is a form of opinion related to the individual's view of a certain behavior both positively and negatively which is determined by the belief in the individual about the action to be taken and the evaluation of the results, namely the consequences or impacts of these actions (Ajzen, 1991). Attitudes represent attitude factors from the theory of planned behavior and also personal factors from cognitive social theory.

A person's desire to carry out reporting activities for illegal acts is influenced by the attitude that is in him. Therefore, actions to prevent fraud are carried out by encouraging the attitude of each individual. An employee who wants to take precautions such as reporting actions, believes that what he wants to report has violated the rules and values that apply in society. In addition, the individual believes that fraud prevention measures can bring good benefits if carried out.

Previous research conducted by Perdana (2018) related to the attitude factor showed significant results on whistleblowing intentions.

*H2: Attitude has a positive effect on fraud prevention in the taxation sector.*

### **The Influence of Organizational Culture on Fraud Prevention in the Taxation Sector**

Organizational culture is a belief created and trusted by organizational members to increase their moral obligations with the aim of protecting the interests of their organization (Aulia et al., 2019). Organizational culture represents the subjective norms of the theory of planned behavior as well as the environmental factors of the cognitive social theory.

A company or organization that implements a positive culture and there is Good Corporate Governance in it will make its members make improvements to fraud prevention so that the forms of violations that exist in an agency where they work are reduced because of the support from the surrounding environment for an honest, fair, and honest organizational culture. comply with applicable regulations.

Previous research conducted by Farooqi et al. (2017) regarding the impact of ethical culture in organizations on whistleblowing gave significant results. This research is also in line with Aulia et al. (2019) and shows that organizational culture has a positive influence on the intensity of whistleblowing. It can be seen that organizational culture influences whistleblowing as a form of preventing fraud in an organization so that violations can be minimized.

*H3: Organizational culture has a positive effect on fraud prevention in the taxation sector.*

### Research Method

The population in this study is KPP Pratama Jakarta Cakung. The number of samples to be taken by the researcher is determined using the slovin Husein Umar (2014) formula as a reference for the sample quantity with an error rate or margin of error of 10%.

This research is a quantitative type using primary data through questionnaires. The element used is a questionnaire in the form of a statement using a 5-point Likert scale. The sampling technique in this study used convenience sampling (Maulana Saud, 2016). This is because the potential for fraud is everywhere, even to the smallest division or sector in the organization. On this basis, the sample involved in this research are employees who do not refer to their job specifications, expertise, or salary.

The variables in this study were measured using a questionnaire with a 5-point Likert scale rating. The fraud prevention variable refers to research by Priyanto and Aryati (2016), whistleblowing system refers to research (Shonhadji & Maulidi, 2021), attitude refers to research (Suryono & Chariri, 2016), and organizational culture refers to research conducted by Farooqi et al. (2017) by making adjustments to the statement indicators in the questionnaire according to the object of research.

In conducting data analysis and hypothesis testing, researchers used statistical methods in the form of descriptive statistical analysis, validity testing, reliability testing, classical assumption testing, and hypothesis testing with SPSS 26 software. Hypothesis testing was carried out using multiple linear regression analysis methods.

Hypothesis testing in this study was conducted using multiple linear regression analysis. The following is the formulation of the multiple linear regression model in this study:

$$FP = \alpha + \beta_1 WBS + \beta_2 AT + \beta_3 OC + e$$

Notes:

- FP = Fraud Prevention
- $\alpha$  = Constant
- $\beta_1, \dots, \beta_n$  = Coefficient of regression direction
- WBS = Whistleblowing system
- AT = Attitude
- OC = Organizational Culture
- $e$  = Error

### Research Results

Based on the data that has been obtained from KPP Pratama Jakarta Cakung, as many as 66 employees have filled out the questionnaire. The number who filled out the questionnaire was dominated by men, namely 39 people or 59.1%. In addition, the majority of 27 people or 40.9% who filled out the questionnaire had worked for the relevant agencies for 1-5 years. All respondents also answered that they already have a whistleblowing system that can be accessed by employees as a forum to accommodate reports related to alleged fraud in the workplace.

**Table 1. Descriptive statistics**

Var	SPSS Calculation				
	N	Min	Max	Mean	SD
Fraud Prevention (FP)	66	20	30	26,89	2,387
Whistleblowing System (WBS)	66	18	30	26,39	2,683
Attitude (AT)	66	16	30	26,15	3,407
Organizational Culture (OC)	66	23	35	30,39	2,767

Source: Processed Data

In the table above, the fraud prevention variable has a mean value of 26.89 with a maximum value of 30 and it can be seen that the mean value is close to its maximum value, so it can be concluded that employee fraud prevention is quite high.

The whistleblowing system variable has a mean value of 26.39 with a maximum value of 30 and it can be seen that the mean value is close to its maximum value, so it can be concluded that the available whistleblowing system is of high value.

The attitude variable has a mean of 26.15 with a maximum value of 30 and it can be seen that the mean value of the attitude variable is close to its maximum value, so it can be concluded that the attitude of the employees is quite high.

The organizational culture variable has a mean of 30.39 with a maximum value of 30 and it can be seen that the mean value of the organizational culture variable is close to its maximum value, so that based on the results of data processing, it can be concluded that the existing organizational culture is quite high.

### **Validity and Reliability Test**

Validity test is conducted to determine whether a questionnaire is accurate or not so that it can be used in research. This study uses a significance degree of 0.05 or 5% with a number of samples (n) 66 and degrees of freedom  $(n-2) = (66-2)$ . From this description, it produces an r table value of 0.2423. All statement items on the questionnaire show the acquisition value of r arithmetic  $>$  r table, so the questionnaire in this study is declared valid.

The reliability test in this study was conducted to determine the consistency of the respondents in answering each statement in the questionnaire. If the Cronbach Alpha  $>$  0.60 the variables in the research analysis can be declared to have been tested, reliable, and reliable (Ghozali, 2016, p. 48). From the calculation results show the Cronbach Alpha value of each variable  $>$  0.60, so that each statement item on a variable can be used repeatedly or repetitively because the test results will remain stable and consistent.

### **Classic Assumption Test**

The results of the normality test using P-Plot and Histogram analysis showed that the data were normally distributed. These results are also supported by further testing through Kolmogorov-Smirnov statistical analysis which produces a degree of significance (2-tailed) of  $0.200 > 0.05$  so that it can be concluded that the data in the regression model of this study were normally distributed.

The results of the multicollinearity test on fraud prevention, whistleblowing system, attitudes, and organizational culture have a tolerance score of 0.891, 0.959, and 0.876, respectively. In addition, the Tolerance value shows results  $>$  0.10 and it can be interpreted that there is no multicollinearity in the dependent or independent variables. Then, the VIF value also shows a result of  $<$  10.00 which concludes that the dependent and independent variables in this study did not find multicollinearity in the regression modeling.

The results of the heteroscedasticity test were carried out using scatterplot graph analysis and Spearman's test. The scatterplot graph shows that the data in the study have passed the heteroscedasticity test because the data are spread out and do not collect at one point. Then, the Spearman test shows a degree of significance  $>$  0.05 so that it can give a conclusion that there is no heteroscedasticity contained in the regression model of this research.

### **Hypothesis Test**

**Table 2. Results of the coefficient of determination**

Model	Adjusted R Square
1	.317

Source: Processed Data

From these data, it can be seen that the adjusted R Square value in this study is 0.317 or 31.7%, which means that the dependent variable in this study, namely fraud prevention can be explained by the independent variables used, including the whistleblowing system, attitudes, and organizational culture and the rest is equal to 68.3% is explained by other variables outside this study.

**Table 3. T-Statistical test results**

Model		$\beta$	T table	T count	Sig	Description
Fraud Prevention (FP)	WBS	,215	1,669	2,222	,030	Significant
	AT	,310	1,669	4,220	,000	Significant
	OC	,192	1,669	2,029	,047	Significant
WBS : Whistleblowing System, AT : Attitude, OC : Organizational Culture						

Source: Processed Data

Hypothesis 1 (H1) gives a positive relationship effect on fraud prevention. The results on the whistleblowing system variable show a significance number of 0.030 < 0.05 with a positive value of 0.215. Furthermore, the calculated T value in the table above shows the results of 2.222 > 1.669, so it can be concluded that the whistleblowing system has a positive effect on preventing fraud in the taxation sector. This is because shows positive results and the significance value is smaller than the probability value of 0.05. Therefore, the first hypothesis can be accepted.

Hypothesis 2 (H2) gives a positive relationship effect on fraud prevention. The results on the attitude variable show a significance number of 0.000 < 0.050 with the value of showing positive results and the calculated T value in the table above showing the results of 4,220 > 1,669 which means the hypothesis can be accepted. This is because the value of shows positive results and the degree of significance is smaller than 0.05. So that it can be determined that the attitude variable has a positive effect on the prevention of fraud in the taxation sector.

Hypothesis 3 (H3) gives a positive relationship effect on fraud prevention. The results on the organizational culture variable show a significance number of 0.047 < 0.050 with the value of indicating positive results and the calculated T value in the table above showing the results of 2.029 > 1.669, which means the hypothesis can be accepted. This is because the value of shows positive results and the degree of significance is smaller than 0.05. So that it can be determined that organizational culture variables have a positive effect on preventing fraud in the taxation sector.

## Discussion

### The Influence of the Whistleblowing System on Fraud Prevention in the Taxation Sector

The results or views that appear in this study are in line with the statement in the theory of planned behavior, namely the whistleblowing system representing the perception of control over behavior, employees at KPP Pratama Jakarta Cakung are reluctant to take illegal actions because of their belief in an effective system and will not hesitate to report these actions and indirectly these actions can also increase the desire of employees to take fraud prevention actions. The first hypothesis is that the whistleblowing system has a positive effect on preventing fraud in the taxation sector. From the test results show the data obtained support the

hypothesis and can be accepted. This means that the whistleblowing system that exists in the workplace has been running effectively so that employees believe in implementing a form of reporting on an illegal act committed by other employee members in a special system intended to accommodate these reports.

The results in this study are also in line with the results of research conducted by Shonhadji and Maulidi (2021) and Wahyuni and Nova (2018) in their research suggesting that the whistleblowing system has a positive relationship to fraud prevention.

### **The Influence of Attitudes towards Fraud Prevention in the Taxation Sector**

The results or views that appear in this study are in line with the statements in the theory of planned behavior, namely the attitude factor. Attitudes towards behavior possessed by employees have positive outcomes and can have a good and right impact, so that these attitudes can be used as guidelines for behavior in everyday life. The second hypothesis is that attitude has a positive effect on fraud prevention in the taxation sector. From the test results show the data obtained support the hypothesis and can be accepted. This means that the desire of an employee to carry out activities that can prevent fraud is based on the attitude that is within him.

The findings in this research are also in line with research conducted by Perdana (2018) which suggests that attitudes have a significant influence on whistleblowing intentions as fraud prevention.

### **The Influence of Organizational Culture on Fraud Prevention in the Taxation Sector**

The results and statements in this research are also in line with the statement in the theory of planned behavior that organizational culture represents subjective norm factors which prove that KPP Pratama Jakarta Cakung applies an honest, fair organizational culture, and there are good and responsible norms and rules. This makes employees at KPP Pratama Jakarta Cakung have confidence in the culture that is applied in the workplace, the intention of employees at KPP Pratama Jakarta Cakung to do fraud prevention becomes greater because of the support from the surrounding environment. The results of data processing in this research indicate that the third hypothesis is that organizational culture has a positive effect on preventing fraud in the taxation sector. From the test results show the data obtained support the hypothesis and can be accepted. This means that organizational culture is one of the many external factors that can influence individuals to carry out fraud prevention activities.

The results of this study are in line with research conducted by Aulia et al. (2019) and Farooqi et al. (2017), in their research stating that organizational culture has a significant influence on whistleblowing as fraud prevention so that forms of violations can be minimized.

### **Conclusions and Limitations**

The implementation of this research is to be able to determine the effect of the whistleblowing system, attitudes, and organizational culture on the prevention of fraud in the taxation sector through data testing and processing. The results of the hypothesis that have been tested show the conclusion that the whistleblowing system has a positive effect on the prevention of fraud carried out by employees of KPP Pratama Jakarta Cakung in the taxation sector. This shows that the use of the whistleblowing system application at KPP Pratama Jakarta Cakung has been implemented quite well which has proven to be effective and efficient so that employees will immediately report indications of fraudulent activities in the system which can improve fraud prevention.

Attitude has a positive effect on the prevention of fraud carried out by employees of KPP Pratama Jakarta Cakung in the field of taxation. The results of this research represent that the attitudes or beliefs of employees at KPP Pratama Jakarta are high enough to judge that reporting

or whistleblowing actions will have a good and positive impact so that activities to prevent fraud will also increase when they see a deviant activity.

Organizational culture has a positive effect on the prevention of fraud carried out by employees of KPP Pratama Jakarta Cakung in the field of taxation. The results of this research represent that KPP Pratama Jakarta Cakung already has an organizational culture that supports high fraud prevention and applies a good organizational culture, this encourages employees to be not afraid to prevent fraud because it is supported by a positive, honest, fair, and honest environment. and comply with applicable regulations.

The limitation in this study is that the distribution of questionnaires can only be done online and cannot add other methods because there are regulations related to the limitation of physical contact to the prohibition of visiting the research site directly in order to prevent the wider spread of the virus, so there is a possibility of response bias and other factors. honesty of the respondents when answering the statements in the questionnaire. In addition, the COVID-19 pandemic caused the sample in this study to only cover 66 people from the KPP Pratama Jakarta Cakung, so this research cannot be generalized in general and is wider for all Tax Service Offices in Indonesia and is very limited.

### Recommendation

Based on the limitations of the research that has been previously represented, suggestions that can be given are that the addition of other methods in data collection such as entering the interview method can make the collected data more in-depth to know. Then it is hoped for further researchers to expand the scope of research objects to more than 1 Tax Service Office so that it can be used more widely and can be generalized.

Furthermore, it is expected for further researchers to be able to test the questionnaire first before distributing it to the research location. The addition of questions on demographic characteristics is related to whether the respondent knows that there is a whistleblowing system in his place of work and whether the respondent has ever used the whistleblowing system that has been provided.

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