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The Effect of Ethical Climate and Locus of Control toward Whistleblowing Intention

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ABSTRACT

This research purposes to determine the effect of the ethical climate principle and internal locus of control on whistleblowing intention. The population in this research were accounting students of the Faculty of Economics and Business, Satya Wacana Christian University, who already took auditing subjects. Collection data was carried out using questionnaires, and the data analysis technique used is multiple regression analysis. This study indicates that the ethical climate principle has a positive effect but does not significantly influence whistleblowing intention and internal locus of control has a positive effect on whistleblowing intention

INTRODUCTION

Generally, organizations should apply professional ethics as a guideline in daily business activities when facing dilemmas or threats that cross ethical behaviors or actions. Fraud is an intentional illegal action and unethical behavior done by individuals or groups that harm others and cause failure for organizations. Based on ACFE Indonesia Chapter (2019), three types of fraud cause lots of losses in Indonesia, especially in government agencies, a state-owned enterprises, finance, and banking industries. Firstly, corruption is the highest fraud case and becomes the most significant contributor to losses, with 69.9% with 167 cases. Secondly, Misappropriation of Asset is with a total of 20.9%, with 50 cases. Thirdly, Financial Statements Fraud is 9.2% contributed to the loss, with 22 cases. Employees primarily did all the fraud cases, in total 31.8%. Direction or owner as much as 29.4%, managers as much as 23.7%, and other parties as much as 15.1%. These three types of fraud also occur in the educational industry with a total loss of 1.3%, and the most fraud perpetrators are people with bachelor's degrees with a total of 73.2%.

Fraud occurs not only in finance or banking industries but also in educational institutions. Fraud in academic institutions impacts the students' morals, making students think such action is natural. It can cause a decrease in education institution quality, which results in academic reputation and credibility (Integrity, 2020). The fraud triangle is a factor that influences academic, which consist of pressure, opportunity, and rationalization in doing fraud (Fitriana & Baridwan, 2012). Fraud done by people with bachelor's degrees can potentially harm the organization's name and the expectation of

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society toward bachelor's degrees. To overcome future fraud actions, essential to change students' attitudes to make students not accustomed to unethical behavior (Purnamasari, 2013). Thus, organizations must develop ethical standards or codes of ethics to prevent fraud actions and apply whistleblowing systems.

Disclosure and frauds detection are more effective with whistleblowing and whistle-blower because organizations can facilitate and support the whistle-blower's action. Moreover, whistle-blowers can give information and report illegal or unethical activities in organizations to the internal authorities or public authorities (ACFE Indonesia, 2016). A whistle-blower is an informer inside the organization against the wrong-doing action that does whistleblowing or disclosure illegal action during the business process inside the organizations (Investopedia, 2021). The increase of fraud cases and its impacts on organizations make the whistleblowing systems established. Being a whistle-blower is not easy because people might face ethical dilemmas whether to do whistleblowing or keep it silent (Iskandar & Saragih, 2018). In establishing the whistleblowing system, it must be followed by strong protection laws and policies for a whistle-blower to make the whistle-blower safe and encouraged to help the organizations objectively (PricewaterhouseCoopers, 2008). To prevent and detect fraud can be started from education institutions because students must behave ethically to prepare undergraduate students to work professionally in the future workplace. However, not everyone dares to disclose the action of fraud even though the fraud has occurred.

Based on Utami (2020), one-factor influencing whistleblowing action is ethical climate. In that research, the ethical climate in an organization influences the decision-making process. According to Ahmad, Yunos, Ahmad, & Sanusi (2014), the ethical climate principle significantly influences people to whistleblow compared to ethical climate egoism and benevolence. However, another research stated that ethical climate, especially the ethical climate principle, is not enough to do whistleblowing due to internal consideration and individual morality (Lestari & Yaya, 2017)

Locus of control defines people's belief in all situations or experiences influenced under their control, and locus of control is another factor influencing whistleblowing decisions (Chiu, 2003). According to Forte (2005), people with a high internal locus of control have a high level of ethical behavior, and means people with an internal locus of control tend to do whistleblowing. However, Ghani (2013) shows no influencing relationship between internal locus of control and whistleblowing intention is negative, which means internal locus of control does not affect whistleblowing. Even though locus of control internal is people's ability and belief to take control of the situation and against wrong-doing, locus of control does not always affect people's intention to blow the whistle.

This research aims to analyze the effect of ethical climate and locus of control toward whistleblowing intention. The object of this research is undergraduate students in Universitas Kristen Satya Wacana, especially those majoring in economics and business because they already have a background in economics, which can help them see with the viewpoint of accountants and auditors prepare to face the future workplace. Faculty of Economics and Business is a faculty that has good accreditation and already had a strong internal control in the existing Badan Perwakilan Mahasiswa (BPMF) and supervision by the lecturer and assistant lecturer during the examination. However, some students may do unethical actions or academic fraud during examinations. Not all other students are willing to disclose the fraud because some factors can influence them to stay silent. Therefore, it is essential to know the effect of ethical climate and locus of control in individuals and encourage students to do whistleblowing when they find unusual or unethical actions.

This research is expected to give information and knowledge about the ethical climate and locus of control toward whistleblowing intention among undergraduate students. Thus, students can behave and act ethically and professionally in the future.

MATERIALS AND METHODS

The ethical climate is defined as people's perception in an organization that shows correct behavior in handling ethical dilemmas (Teresi et al., 2019). An ethical climate can affect someone in making an organization decision, and an ethical climate has three types: egoism, benevolence, and principle (Victor & Cullen, 1988). A person with ethical climate egoism in an organization tends to consider personal interest, protect themselves, and think about what consequences will satisfy them rather than pay attention to others. The ethical climate of benevolence is a situation in an organization in which individuals prioritize others from probable consequences, consider others more than themselves, and think about the organization's reputation from the actions taken. The ethical climate of principles is a situation in an organization in which the member will prioritize and act based on the regulations, standards, or laws in that organization. Fraud in university is shows in cheating cases done

by students during the exam, for team purposes rather than doing the exam based on the correct instruction (Shrader, 2012). The appearance of an ethical climate in an organization is helpful for people in deciding the right or wrong behavior that lead to the intention to disclose and communicate the unethical behavior (Çavuş & Develi, 2017).

Based on the research conducted by Birtch & Chiang (2014), students with a high ethical climate will be less likely to commit unethical behavior because they will consider their morals and the institutional well-being. Therefore, students with a high ethical climate are more likely to report any unethical actions. The ethical climate is one of the factors that influence whistleblowing intention. Ethical climate creates a judgment based on the observed situation that will hurt other people or the organization and will make a judgment toward the actions that break the laws and the regulations, which can support someone in blowing the whistle (Zhou et al., 2018). Research conducted by Amir & Priono (2021) stated that the ethical climate principle is positively influenced and significantly affects whistleblowing intention because the application of laws and standards within the organization is the reference to decide the unethical action and expected to do whistleblowing intention. According to Lestari & Yaya (2017), ethical climate-principle not significantly influence whistleblowing intention due to lack of personal morality

Thus, the formulated hypothesis is:

H1: Ethical Climate-Principle significantly affects the intention to do whistleblowing

Julian Rotter developed the locus of control concept in 1966, which defines a *locus* of control as a people's belief that all events are under their control would make a difference. According to Chiu (2003) there are two locus of control, namely internal locus of controls and external locus of controls. Internal locus of control believes that all events happen under their control. Their action to control relies on internal factors such as the ability and behavior that will guide someone in making decisions and taking responsibility for the consequences. In comparison, an external locus of control is a belief that relies on external factors such as powers, fate, luck in making a decision, and less likely to commit personal responsibility. Based on Robert & Kinicki (2016), people with an internal locus of control are achievement-oriented and tend to participate in the environment rather than follow the leader's control for their activities. Conversely, people with an external locus of control prefer to work under the structure and rely on the leader's control over their work. Members of the organization who view a situation under their control will be motivated to disclose wrongdoing or blow the whistle because people think the action will make a difference under their decision (Dozier & Miceli, 2011). People with a locus of control tend to undertake responsibility for their actions, especially people with an internal locus of control. In making a decision, people with a higher internal locus of control will think of a way to achieve the objective, take the initiative and be aware of all issues related to their profession (Dumitriu et al., 2014). Internal locus of controls can help people judge moral behavior and moral actions, and it can evaluate whether the actions are ethical or not, which will be disclosed (Meutia et al., 2018).

Individuals with an internal locus of control believe in achieving the goals, and becoming a success starts with the individuals' bravery in taking actions and making decisions. Individuals with an internal locus of control are more ethically sensitive, which leads to accepting the responsibility and making an ethical decision depending on the individuals' belief that the situation can change if they take control (Smith et al., 2007). However, research conducted by Fitriyah & Nagara (2017) stated that people with an internal locus of control do not influence whistleblowing intention because there is still a lack of individual belief that can control the environment.

Thus, the formulated hypothesis is:

H2: Individuals with Internal Locus of control affect the intention to whistleblowing

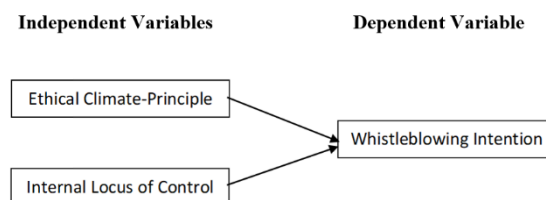


Figure 1. Research Model

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his research is a descriptive quantitative research that processes numerical data to know the effect of ethical climate, locus of control, and intention on whistleblowing. The quantitative research method is chosen because it is suitable to test hypotheses in showing and proving relationships between variables. The purposive sampling method is used because it is suitable for the research that

uses all the students' economics and business majors in Universitas Kristen Satya Wacana. This research uses batch 2018 because the students already took auditing subjects such as introduction to auditing, internal auditing, auditing, and auditing laboratory. Slovin formula is also used to calculate the minimum sample in this research, and the number of samples gotten is 138 students. The data collection carried out in this research uses primary data sources in questionnaires filled out by the respondents. This research used the dependent variable whistleblowing intention, and for independent variables are ethical climate-principle and internal locus of control.

Summary of Operational Definition

Whistleblowing intentions

Whistleblowing intention is a willingness of someone to disclose fraud or unethical actions within the organization (Lee & Fargher, 2013). The indicators of whistleblowing intention are the perception of whistleblowing action and willingness to report fraud.

Ethical Climate-Principle

Ethical Climate-Principle is people's perception in an organization that shows correct behavior in handling ethical dilemmas by identifying and comparing the existing laws and regulations (Teresi et al., 2019). The indicators of ethical climate principles are personal morality, rules, and laws.

Internal Locus of Control

Internal Locus of Control is people's belief that all events and experiences that affect their life is under their control. The internal locus of control indicators is self-ability, responsible for the undertaking action, and self-effort.

Data Analysis Method

This study uses multiple regression analysis to see the effect of ethical climate and locus of control on intention to do whistleblowing with the help of IBM SPSS Statistic 26. This research is a descriptive quantitative research that processes numerical data to know the effect of ethical climate, locus of control, and intention on whistleblowing. Validity and reliability test were done to test the questionnaires. A validity test measures question indicators to see how valid the questionnaire is. The questionnaire is valid if the significance value is 0.05 or 5%. Next, the reliability test is used to test the indicators' ability to give the exact measurement at a different time. The reliability of the questionnaire is fulfilled if the Cronbach's alpha value is more than 0.60. The data obtained later will be measured using the classical assumption test that consists of three tests: a normality test, a multicollinearity test, and a heteroscedasticity test. The multiple regression formula used is below:

$$Y = \alpha + \beta_1 x_1 + \beta_2 x_2 + e$$

Notes:

Y = Whistleblowing Intention

$\beta_1 \beta_2$ = Coefficient of regression of each independent variable

X₁ = Ethical Climate Principle

X₂ = Internal Locus of Control

e = Error

RESULTS AND DISCUSSION

Determination of Sample

The research data was conducted by distributing the questionnaires via google form to the respondents; accounting student batch 2018 of Faculty of Economics and Business in Universitas Kristen Satya Wacana.

Descriptive Statistical

The table below presents the descriptive statistical results of the entire sample for dependent and independent variables, including minimum, maximum, mean, and standard deviation values.

Table 1. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Ethical Climate-Principle	138	19	25	22.46	1.599
Internal Locus of Control	138	13	25	18.51	2.898
Whistleblowing Intention	138	10	20	14.38	2.041
Valid N (listwise)	138				

Source: Based on the primary data (2022)

The table above shows the minimum, maximum, mean, and standard deviation results for each variable in this research. The total sample used in this research is 138 samples. The ethical climate principle has the highest value of 25, and the lowest value was 19, the average of 22.46, and the standard deviation of 1.599. On the other hand, the internal locus of control has the highest value of 25, and the lowest was 13, the average of 18.51, and the standard deviation 2.898. Furthermore, the whistleblowing intention has the highest value of 20, the lowest value 10, the average value was 14.38, and the standard deviation value 2.041. Therefore, the data above shows that around 22.46% of respondents believe that ethical climate-principle does affect whistleblowing intention. The rest, 18.51% of respondents, believe internal locus of control can affect whistleblowing intention.

Validity Test

Table 2. Validity Test Result

Variables	Pearson Correlation	Significant (2-tailed)	Explanation
Ethical Climate Principle (X1)			
X1.1	0.559	0.001	Valid
X1.2	0.657	0.000	Valid
X1.3	0.804	0.000	Valid
X1.4	0.754	0.000	Valid
X1.5	0.792	0.000	Valid
Internal Locus of Control (X2)			
X2.1	0.784	0.000	Valid
X2.2	0.736	0.000	Valid
X2.3	0.796	0.000	Valid
X2.4	0.843	0.000	Valid
X2.5	0.827	0.000	Valid
Whistleblowing Intention (Y)			
Y1	0.783	0.000	Valid
Y2	0.638	0.000	Valid
Y3	0.683	0.000	Valid
Y4	0.715	0.000	Valid

Source: Based on the primary data (2022)

Based on the table above, it can be shown that the majority of significance (2-tailed) is less than 0.05 for each question. Therefore, from the data table 2, it can be concluded that the questionnaire used is valid.

Reliability Test

Table 3. Reliability Test Result

Variables	Cronbach's Alpha	r-table	Explanation
Ethical Climate-Principle (X1)	0.743	0.60	Reliable
Internal Locus of Control (X2)	0.851	0.60	Reliable
Whistleblowing Intention (Y)	0.648	0.60	Reliable

Source: Based on the primary data (2022)

The data table above shows that the Cronbach's Alpha of Ethical Climate, Internal Locus of Control, and Whistleblowing Intention has more than the r-table. From the data above, it can be concluded that the variables are reliable.

Classical Assumption Test Normality Test

The normality test aims to test whether residual variables are normally distributed. Data that more than 30 ($n > 30$) assumed as normal. The normality test used in this research uses One-Sample Kolmogorov-Smirnov Test. The normality test is fulfilled and accepted if Monte Carlo Sig. (2-tailed) more than 0.05.

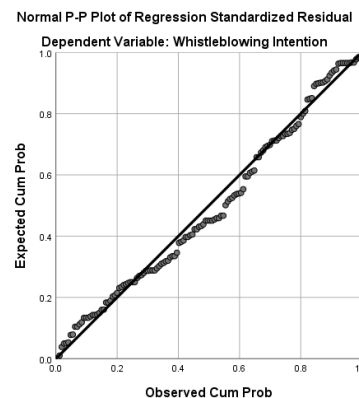
Table 4. One Sample Kolmogorov-Smirnov Test Result

		Unstandardized Residual	
N		138	
Normal Parameters ^{a,b}	Mean	.000000	
	Std. Deviation	1.73717830	
Most Extreme Differences	Absolute	.084	
	Positive	.084	
	Negative	-.051	
Test Statistic		.084	
Asymp. Sig. (2-tailed)		.018 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.266 ^d	
	99% Confidence Interval	Lower Bound	.255
		Upper Bound	.278

Source: Based on the primary data (2022)

From table 4 above, the result of the normality test of the One-Sample Kolmogorov-Smirnov Test with 138 samples shows that Monte Carlo Sig. (2-tailed) has a value of 0.266, which is greater than 0.05. in conclusion from the data above, the data distribute normally

Figure 2. Normality Test Result



Source: Based on the primary data (2022)

Based on the figure above, the result of the normality test uses a normal probability plot graph showing that the points spread around the diagonal line, and the spread follows the diagonal line. Therefore, it can be concluded that the data distributed normally or already fulfilled the normality assumption.

Heteroscedasticity Test

Good quality data is data with no heteroscedasticity symptoms. The heteroscedasticity test is used to test whether the regression model has an inequality of variance from the residuals of one observation to another observation. If the sig. > 0.05 , it can be concluded that there is no heteroscedasticity.

Table 5. Heteroscedasticity Test Result

Variables	B	Std. Error	T	Sig.
Ethical Climate Principle	0.094	0.57	1.646	.102
Internal Locus of Control	0.056	0.31	1.791	.076

Source: Based on the primary data (2022)

From the table above, the ethical climate principle has Sig. 0.102, which is more than 0.05. Internal locus of control has Sig. 0.076, which is more than 0.05. From this data, it can be concluded that there are no heteroscedastic symptoms in ethical climate and locus of control data.

Figure 3. Heteroscedasticity Test Scatterplot



Source: Based on the primary data (2022)

Based on the figure above shows that there is no heteroscedasticity. The points are spread above and below the 0 on the X and Y axes and do not form a specific pattern.

Multicollinearity Test

Multicollinearity test is a test carried out to determine whether there is intercorrelation or collinearity between independent variables in a regression model. There are two methods to test multicollinearity, which look at the tolerance and VIF for each variable. There is no multicollinearity if the tolerance value is > 0.10 and the VIF value is < 10.00

Table 6. Multicollinearity Test Result

Variables	Collinearity Tolerance	VIF
Ethical Climate Principle	.896	1.116
Internal Locus of Control	.896	1.116

Source: Based on the primary data (2022)

Based on the data in table 6 above, there is no multicollinearity between independent variables. It can be seen that each independent variable has a tolerance value of more than 0.10, and the VIF value is less than 10.00.

R Square (R²) Test

Coefficient of determination test aimed to identify the percentage of independent variables affecting the dependent variable. Suppose the coefficient of determination (adjusted R Square) is greater than 0.05 or close to 1. In that case, it can be concluded that the independent variables provide almost all the information needed to predict the dependent variable.

Table 7. Square Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.525 ^a	.275	.265	1.750

a. Predictors: (Constant), Locus of Control, Ethical Climate

Source: Based on the primary data (2022)

The R Square (R²) shows the determination coefficient based on the data above. The determination coefficient (R²) was obtained by calculating the square of the correlation coefficient value multiplied by 100%. Thus, resulting in coefficient determination value was 27.5%, meaning the contribution of ethical climate-principle and internal locus of control by 27.5% and the remaining 72.5% influenced by other variables not included in this research.

T-Test

The -Test is used to show the influence of each independent variable in explaining the dependent variable. The independent variables are significantly influenced if the Sig. < 0.05 .

Table 8. T-Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.860	2.126		3.227	.002
	Ethical Climate	.036	.099	.028	.364	.717
	Locus of Control	.363	.055	.515	6.656	.000

Source: Based on the primary data (2022)

From the table above, it can be seen that:

Ethical Climate-Principle significantly affects the intention to do whistleblowing.

The ethical climate principle (X1) provides a parameter coefficient value of 0.036 with a significance value of 0.717 (>0.05) and the t-count value of 0.364. From this data, it can be concluded that the influence is not significantly toward whistleblowing intention, but there is a positive relationship. Thus, the first hypothesis (H1), "Ethical Climate-Principle significantly affects the intention to do whistleblowing" **declined**. The ethical climate is a situation within the organization that shows the proper behaviour in handling unethical action based on the rules or regulations. This research shows that the ethical climate principle has a significantly low level in whistleblowing intention, and it is shown that the first hypothesis is declined. The ethical climate has significant low level due to several factors such as collective culture during the pandemic that prioritize and cooperate among other students to gain group interest. Collective culture creates strong bond friendship, which can affect students to protect the other students who make unethical actions. Another reason is that each individual has their own decision, and it does not always reflect the ethical culture within the organization, especially during the pandemic lectures were implemented 90% online which do not meet in person that will make students do anything to keep them safe. This research contradicts Zhou et al. (2018), and Amir & Priono (2021) stated that the ethical climate principle could significantly influence someone to do whistleblowing action. This research is in accordance with Lestari & Yaya (2017) stated that ethical climate-principle did not significantly influence whistleblowing intention.

Individuals with Internal Locus of control affect the intention to whistleblowing.

Internal locus of control (X2) provides a parameter coefficient value of 0.363 with a significance value of 0.000 (<0.05) and a t-count value of 6.656. Based on this data, it can be concluded that there is a positive relationship and significant influence on whistleblowing intention. Thus, the second hypothesis (H2) "Individuals with Internal Locus of control affect the intention to whistleblowing" is **accepted**. The higher individual's locus of control, the whistleblowing intention will be influenced accordingly. Locus of control defines accepting someone's responsibility for what happened in their lives. This research shows that the internal locus of control has a positive relationship and has a significant level of influence toward whistleblowing intention. Therefore, the second hypothesis is accepted. This phenomenon can occur because students believe in their ability to control the unethical situation and are aware that ethical action, which is whistleblowing, can prevent fraud. This research is in accordance with Wahyuni, Chariri, & Yuyetta (2021) that stated internal locus of control has a positive effect on whistleblowing intention and contradict to research conducted by Lestari & Yaya (2017), Fitriyah & Nagara (2017), Ghani (2013) that stated internal locus of control not influence whistleblowing intention and has no significant influence.

CONCLUSIONS AND SUGGESTION

Derived from the results of testing and calculating, it can be inferred that the ethical climate principle has a positive relationship with whistleblowing intention, but the influence is not significant. On the other hand, internal locus of control has a positive relationship and significantly affects whistleblowing intention.

Based on this research, the ethical climate principle has a significantly low level of whistleblowing. Therefore, the university should keep on increase ethical situation during the pandemic and students in the university are expected to keep on reflecting the ethical culture that exists in wherever situation. Next, the researcher would like to suggest the following research to explore more interesting variables such as personal cost that can show the influence of whistleblowing action.

Furthermore, the selection of the research sample can be generalized and not focus on a particular sample.

This research has several limitations. First, this research only focuses on ethical climate-principle, while there are still two types of ethical climate: ethical climate-egoism and ethical climate-benevolence. Along with locus of control, this research only uses internal locus of control while another type is external locus of control.

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