

The Effect of Professionalism, Violation Severity Levels, and Internal Locus of Control on Whistle Blowing Intention

Fury Khristianty Fitriyah
Universitas Padjadjaran

Tasrif Kusuma Nagara
Universitas Padjadjaran

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ABSTRACT

This study aims to examine the effect of professionalism, seriousness of wrongdoing, and internal locus of control on whistleblowing intentions. Professionalism consists of 5 (five) dimensions, i.e. adherence to professional ethics, commitment to professionalism through certification, quality, conformity with standards, and affiliation with professional community, in which five of these dimensions become independent variables in this study. Additionally, the independent variables of this research are seriousness of wrongdoing and internal locus of control. The dependent variable of this study is the whistleblowing intention. This research is explanatory. The sample used in this study include 47 internal auditors at the Internal Audit Unit (SPI) of 7 public universities in West Java which are under the Ministry of Research, Technology and Higher Education. The sample selection method used is convenience sampling or voluntary sampling. The statistical method used to test the hypothesis of the research is multiple linear regression analysis. Hypothesis testing results show that: (1) the professionalism on the dimension of adherence to professional ethics has significantly positive effect on the intentions of whistleblowing, (2) the professionalism on the dimension of commitment to professionalism through certification has no significant effect on the intention of whistleblowing, (3) the professionalism on the dimension of quality does not significantly influence the intentions of whistleblowing, (4) professionalism on the dimension of conformity with standard has significantly positive effect on the intentions of whistleblowing, (5) professionalism on the dimension of affiliation with professional communities has significantly negative effect to the intention whistleblowing, (6) the seriousness of wrongdoing has significantly positive effect on the intentions of whistleblowing, and (7) internal locus of control has no significant effect on whistleblowing intentions. The statistical estimation has a R² value of 51.6%.

Keywords: Professionalism Internal Auditor, Violation Severity Levels, Internal Locus of Control, Whistleblowing

1. INTRODUCTION

Fraud in organizations has been widely reported in the media. The tendency of humans to collect wealth and other materials makes them neglect the ethical, moral and public interests (Lewis et al., 2011). Public trust in government institutions, including educational institutions such as state universities (PTN), is decreasing. Based on the data of Indonesian Corruption Watch (ICW), corruption

in higher education is on the second rank in education sector. From 2003 to 2013, there were 10 (ten) cases causing 2 (two) trillion rupiah losses. Many fraud cases are related to procurements in universities such as embezzlement, mark-up, budget cuts, and faictitious reports (Suaramahasiswa.com, 2014). One of the examples is the case of procurement in one state higher education institution which does not comply with Government Regulation on Procurement of Goods and Services, resulting in a fund loss of Rp 625,624,105.07 and excess payment of \$ 2,091,194,514.43 (Merdeka.com, 2012). Fraud cases in universities are caused by the weak internal control systems (Kabarkorupsi.com, 2014). Control can be enhanced by maximizing the role of internal auditors and by increasing the control elements in the internal audit function. They act as independent assessors to examine the company's operations by measuring and evaluating the adequacy of controls as well as efficiency and effectiveness in the performance of the company (Sari & Laksito, 2014). Considering this aspect, Kemenristekdikti (Ministry of Research, Technology and Higher Education) focuses on maximizing the role of internal control in higher education, which is the role and function of SPI (Internal Control Unit) (Itjen.ristekdikti.go.id, 2016). Many cases of fraud, including corruption, were successfully revealed because of reports from whistleblowers. Whistleblowing is the most common way to detect cheating or fraud (AFCE, 2010). In the University of Arts London, cases of cheating in the board of the institution were disclosed due to reports from whistleblowers (Timeshighereducation.com, 2014). Besides fraud, unethical acts can be the object of whistleblowing. Auditing actions that are unethical or not based on standards could reduce quality, so that they can increase the risk of an audit opinion that is false or misleading. In the accounting profession, the use of whistleblower hotline as a key component of risk management policy in an organization has become a current issue (Curtis & Taylor, 2009). According to Miceli et al. (2008), whistleblowing will be effective for internal parties of an organization (whistleblowing to the parties within the organization or via hotline/service on reliable recipients). Whistleblowers can provide an ethical way to stop cheating which can be benefit, save the reputation of the organization, and reduce the impact of unrevealed fraud. For example in Indonesia, Whistleblowing System has been implemented by the Witness and Victim Protection Agency (LPSK). In 2014, the agency developed rules to protect whistleblowers against alleged violations by officials and employees of the Agency. The Whistleblowing System is intended to prevent corruption in the internal Agency. The preparation lasted for three days, from 10 until June 12, 2014 (Liputan6.com, 2014).

However, become a whistleblower or revealing the fraud of others, especially fellow colleagues, is not an easy task. Whistleblowing usually has negative implications for whistleblowers, such as the loss of jobs, the threat of retaliation, and ostracized in the work environment (Jalil, 2014) The results of a study by Ana Redalat (in antikorupsi.org, 2005) showed that based on a survey of 233 whistleblowers, 90 percent of the whistleblowers have lost their jobs after whistleblowing.

The responsibility for creating and implementing effective internal whistleblowing requires the executives to report to the board of directors. However, it can create a conflict of interest between the executive or the management. There needs to be an independent and objective party to act as an internal whistleblower in the company. Internal auditors as an independent party of the executive or

management can objectively provide the potential to engage in whistleblowing (Chartered IIA, 2015). Internal auditor, as one of accounting professions in general, is often seen or discovered by infringing or fraud in the organization, which is very appropriate to be used as a data source in the study of whistleblowing. Understanding factors that can affect an internal auditor's intentions to do whistleblowing is important so that organizations can design Whistleblowing System and effective policies. The presence of whistleblowers impacts on the effectiveness of Whistleblowing System because the system would be useless if no one is using it to report any acts of fraud (Bagustianto & Nurkholis, 2014).

When an internal auditor realizes that coworkers have violated ethics or standards, the auditor must report his observations and how to do it (Curtis & Taylor, 2009). Previous research had suggested that the decision depends on several factors; one of factors is the professionalism of an internal auditor. Professionalism has five dimensions, namely community affiliation, social obligations, dedication to work, confidence in the regulatory profession, and demands for independence. The only dimension demands are the effect of independent and significant (Sagara, 2013). According to Sari and Laksito (2014), all dimensions have significantly positive effects on the intention to perform whistleblowing, except the dimensions of community affiliation. In other studies, the violation severity affects the intention of doing whistleblowing (Nurul, 2014; Bagustianto & Nurkholis, 2014; Ahmad et al., 2014). However, it is not significant, as shown by the research of Zainudin and Hashanah (2013). Robinson et al. (2011) also added that the type and material of fraud may also influence a person to do whistleblowing. Personal characteristics, i.e. internal locus of control, also affect the intention of doing whistleblowing (Curtis & Taylor, 2009). Researchers generally found that more internal locus of control encourages a person to be pro-social compared with external locus of control. Given that whistleblowing is a pro-social action, internal locus of control positively affects whistleblowing intentions (Bagustianto & Nurkholis, 2014).

2. LITERATURE, FRAMEWORK OF THINKING AND HYPOTHESES

a. Pro-social Behavior Theory

Pro-social behavior is an act of helpfulness/kindness that benefits others without providing a direct benefit to the person doing the act and may even involve a risk for people who help them (Feldman, 1993: 673). Pro-social behavior is done to give benefits to others rather than to the doer. Pro-social behavior is not an altruistic behavior or Selfless (Bagustianto & Nurkholis, 2014). In the long term, pro-social behavior will also benefit the doer; thus, it is not irrational or self-destructive to do so (Twenge et al., 2007). The benefits obtained by the doer may be in the form of pro-social psychologist or social rewards. Whistleblowing is one example of pro-social behaviors (Sagara, 2013). In general, whistleblowing will benefit other persons or organizations, and the whistleblowers themselves (Bagustianto & Nurkholis, 2014). Whistleblowers will also be exposed to risks and costs. So, it will be appropriate if the whistleblowing is referred to as pro-social

b. Professionalism

Professionalism refers to quality and behavior that are the characteristics of a profession or a professional person (KBBI, 2015). According to Tjiptohadi in

Sagara (2013), professionalism can be skills, certain qualifications, experiences in appropriate areas of expertise, or rewards for certain skills. Generally speaking, professionalism is something that should be owned by every profession and contains several dimensions depending on the professional standard of each profession.

Professionalism is associated with the substance of specialist knowledge and closely linked with autonomy and responsibility (Baotham, 2007). IIA, the Institute of Internal Auditor (Institute of Internal Auditors) suggests the following characteristics reflecting professionalism: (1) compliance to professional ethics, (2) commitment to professionalism demonstrated by certification, (3) quality, (4) compliance to standards, and (5) affiliation with professional communities. The characteristics determine the level of professionalism that should be achieved by internal auditors, the respect the management and board of directors give to the internal audit function, and the level of value that internal auditors can provide to their organization's operations.

c. Violation Severity Levels

The violation severity level affects the intention of a person to do whistleblowing. Observers who see a serious fraud tend to report to their superiors and vice versa; if the fraud is not too serious, the observers tend not to report (Bagustianto & Nurkholis, 2014). Violation/fraud/ wrongdoing is the act of doing something immoral or unlawful/illegal. Violation is the breaking of the rule, in general, lighter than crime (KBBI, 2015). The violation severity level can be measured quantitatively. Robinson et al. (2011) revealed that, in addition to the type of fraud, charges or losses arising from fraud significantly influence the intention of someone to do whistleblowing. The measurement of costs or losses may use the concept of materiality in the context of accounting (Bagustianto & Nurkholis, 2014; Robinson et al., 2011).

d. Locus of Control

In accordance with pro-social theory, the effect of individual personal characteristics can influence a person to perform pro-social acts such as whistleblowing. Personal characteristics may include a person's belief in his influence on a specific situation in the study, called the locus of control. Locus of control describes how an individual links causes with events (Curtis & Taylor, 2009).

Locus of control is divided into two, namely the internal and external locus of control (Curtis & Taylor, 2009). People with an external locus of control often connect an event and results with external factors. They tend to feel that they have no power and attempt to change the results because they believe that there is another effect that is not visible, such as fate, luck, and supernatural powers of the universe. They also believe that they cannot determine their lives. Meanwhile, a person with an internal locus of control assumes that outcomes depend on the actions that make the results happen. The person is connecting results and direct actions.

Locus of Control predisposes a person to act or not. When a person believes that he can influence an event, she or he tends to do something as a result of the incident in line with expectations. Because a person with an internal locus of control believe more in himself than someone with the influence of external locus of

control; the person is more likely to do or deals with whistleblowing (Curtis & Taylor, 2009).

A person with an internal locus of control may also be more responsible for their actions. Their actions can make a difference on the results of the actions due to the direct relationship between the two. They tend not to blame or connect events with the outside or external factors (Curtis & Taylor, 2009). Conversely, those with an external locus of control tend to blame or connect events with external factors such as luck so that they are less responsible. They are also less likely to engage in whistleblowing and just wait until there is a violation revealed by itself. Thus, a person with an internal locus of control will tend to assume that a particular situation is within his control or that she or he can influence the actions of others.

e. Whistleblowing

Whistleblowing by KNKG in Violations Guidance Reporting System refers to disclosing violations or unlawful acts, unethical/immoral or other acts that can harm the organization and stakeholders, committed by employees or leaders of the organization to the leadership of the organization or other institutions to take actions on such violations. Whistleblowers are different from the reporting witnesses. Reporting witness is a person who reports an alleged criminal act to law enforcers in the criminal justice process. Whistleblower is an employee of the organization, but not closed to any of the reporting coming from external parties such as customers, suppliers, or community (Sagara, 2013). To become a whistleblower, the witness should meet at least two basic criteria (Agency, 2011), namely:

- a. Whistleblowers reveal the report to appropriate authorities or to mass media or the public. By revealing to the appropriate authorities or the mass media, it is expected that the crime may be exposed and uncovered.
- b. A whistleblower is a person 'within', that is an individual who uncovers the alleged violations and crimes that occurred at his workplace. Because of crime scandals are always organized, a whistleblower is sometimes part of the perpetrators. The people who were involved in the scandal reveal violations.

3. METHODOLOGY

The method used in this research is explanatory. It is a survey to describe the relationship between a variable with another variable or how the variables affect other variables (Sekaran, 2011). Explanatory research aims to test a theory or hypothesis to strengthen or even reject the theory or hypothesis based on existing research results.

In data collection, the method used is survey method. Survey method is a method for collecting primary data which requires any contact or relationship between the researcher and research subjects to obtain the necessary data, both oral and written. This method starts with the process of taking samples from a population and using a questionnaire as the principal means of data collection. The population in this study includes internal auditors of SPI (Internal Audit Unit) in seven (7) Universities in the West Java under the Ministry of Research, Technology and Higher Education. The sampling technique used is purposive sampling.

Testing Data Methods

Testing data methods in this research is to test the quality covering reliability test and validity test. The test is done to look at the feasibility of existing data before

it is processed using an analysis tool to test the hypothesis. Validity test is a way to measure whether or not the items represent variables questionnaires or tests performed to demonstrate the extent to which the measuring instrument can measure what you want to be measured (Sugiyono, 2010).

Data analysis method

Data analysis method used in this research is multiple linear regression by using ordinary least squares (OLS), which estimates a regression to minimize the sum of squared errors of each observation on the line to measure the strength and orientate the relationship between the dependent variable and independent variables (Sekaran, 2011).

Data analysis Technique

Descriptive analysis is an analysis that is used to analyze the data in ways that describe or depict the data that have been collected without intending to apply to general conclusions or generalizations. Primary data have a specified weighting that have been revealed previously, so that the classification of each variable based on the research with scores and grades levels can be known. The steps are as follows:

1. Count the number of class intervals using Sturges formula ($K = 1 + 3,3\log$ (number of samples)).
2. Determine the range of the data by calculating the difference between the maximum score of respondents and a minimum score of respondents
3. Determine the length of the class by dividing the number of classes with a range of interval data.
4. Create a table based on the above calculation.
5. Calculate the mean and standard deviation ideal base with the following formula:

$$\text{Mean Ideal} = (\text{maximum value} - \text{minimum value}) / 2$$

$$\text{Ideal Standard Deviation} = (\text{maximum value} - \text{minimum value}) / \text{the number of classes}$$
6. Create a table with the category of low, medium, and high based on the above calculations.

Research Hypothesis Testing

Steps to examine research hypothesis by using multiple regression analysis, namely:

Classical Assumption Testing

Before testing the hypothesis, it was first determined whether there was a violation of the classical assumptions. Testing multiple linear regressions can be done after the model of this research meets the requirements that escape from the classical assumptions. Classical assumptions which have to be tested are Normality Test and Multicollinearity.

Multiple Linear Regression Analysis

Regression analysis is used to assess the value of the Y variable based on the value of the X variable, as well as the estimated change in the Y variable for each unit change in the X variable.

a. Determine the multiple regression equation

The equation of multiple linear regression in this study is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \beta_7 X_7 + \varepsilon$$

Where:

Y = Whistleblowing intention

X₁ = Compliance with the Code of Conduct

X₂ = Commitment to Professionalism through Certification

X₃ = Quality

X₄ = Compliance with Standards

X₅ = The affiliation with the Professional Community

X₆ = Violation Severity Levels

X₇ = Internal Locus of Control

α = Constant, the corresponding value in this case is Y when the independent variables are 0 (X₁, X₂, X₃, X₄, X₅, X₆, dan X₇ = 0)

$\beta_1 - \beta_7$ = Multiple regression coefficient

ε = Other factors that influence Y variable

If the value of β is positive (+), it indicates a unidirectional relationship between independent variables with the dependent variable. On the other hand, if the value of β is negative (-), it shows the opposite relationship between independent variables with the dependent variable. So, if the value of β is positive (+), it increases (decreases) the amount of free variables which will be followed by an increase (decrease) of the amount of the dependent variable. Whereas if the value of β is negative (-), it increases (decreases) the amount of free variables which will be followed by a (decrease) increase in the amount of the dependent variables

b. Determining Multiple Correlation

Based on the multiple linear regression, the overall magnitude of the correlation coefficient (R) and the coefficient of determination (multiple correlation) was then calculated, namely R² which is part of the total variation in the dependent variable that can be explained by the independent variables together. Multiple correlation is used to determine how closely the overall relationship between the independent variables (X₁ through X₇) with the dependent variable (Y). The correlation coefficient was obtained from:

$$R^2 = \frac{\beta_1 \sum X_1 Y + \beta_2 \sum X_2 Y + \beta_3 \sum X_3 Y + \dots + \beta_n \sum X_n Y}{\sum Y^2}$$

Source: Muhidin dan Abdurahman (2007)

If R² is getting close to 1, then the whole effect of the independent variables to the dependent variable is higher.

c. Research Hypothesis Testing

Based on the framework, the proposed formulation of the hypothesis is a temporary answer to be tested and substantiated. The formulation of hypotheses is as follows:

i). Main hypothesis (Simultaneous)

$H_0 : \beta_1 \beta_2 \beta_3 = 0$: There is no influence on professionalism, level of violation severity, and Internal Locus of Control against the Whistleblowing intention

$H_1 : \beta_1 \beta_2 \beta_3 \neq 0$: There is an influence on professionalism, level of violation severity, and Internal Locus of Control against the Whistleblowing intention

The hypothesis is tested which is about the acceptance or rejection of a hypothesis. To perform the test, a multiple coefficient significance test with significance level of 5% was done. The formula is as follows:

$$F_{\text{count}} = \frac{R^2 / k}{(1 - R^2) / (n - k - 1)}$$

Information:

- R = Multiple correlation coefficient
- k = The number of independent variables
- n = Number of the sample members

Under the condition:

If $F_{\text{count}} > F_{\text{table}}$, so H_0 is rejected

If $F_{\text{count}} < F_{\text{table}}$, so H_0 is accepted

ii). Sub Hypothesis (Partial)

1. $H_0 : \beta_1 = 0$; There is no influence of Professionalism on Profession Ethics Compliance dimensions to the Whistleblowing intention (Y)
 $H_1 : \beta_1 \neq 0$; There is an influence of Professionalism on Profession Ethics Compliance dimensions to the Whistleblowing intention (Y)
2. $H_0 : \beta_2 = 0$; There is no influence of Professionalism on Professionalism commitment dimensions through certification to the Whistleblowing intention (Y)
 $H_1 : \beta_2 \neq 0$; There is an influence of Professionalism on Professionalism commitment dimensions through certification to the Whistleblowing intention (Y)
3. $H_0 : \beta_3 = 0$; There is no influence of Professionalism on the quality dimension to Whistleblowing Intention (Y)
 $H_1 : \beta_3 \neq 0$; There is an influence of Professionalism on the quality dimension to Whistleblowing Intention (Y)
4. $H_0 : \beta_4 = 0$; There is no influence of Professionalism on the Compliance with Standards dimension to Whistleblowing Intention (Y)
 $H_1 : \beta_4 \neq 0$; There is an influence of Professionalism on the Compliance with Standards dimension to Whistleblowing Intention (Y)
5. $H_0 : \beta_5 = 0$; There is no influence of Professionalism on Affiliated Professional Community to Whistleblowing Intention (Y)
 $H_1 : \beta_5 \neq 0$; There is an influence of Professionalism on Affiliated Professional Community to Whistleblowing Intention (Y)
6. $H_0 : \beta_6 = 0$; There is no influence of Violation Severity Level to Whistleblowing Intention (Y)
 $H_1 : \beta_6 \neq 0$; There is an influence of Violation Severity Level to Whistleblowing Intention (Y)

7. $H_0 : \beta_7 = 0$; There is no influence of Internal Locus of Control to Whistleblowing Intention (Y)
 $H_1 : \beta_7 \neq 0$; There is an influence of Internal Locus of Control to Whistleblowing Intention (Y)

To each of the hypothesis above, t test was performed. The significance level used was 5%. The formula is as follows:

$$t = \frac{\beta - b}{sb}$$

Where:

- β = directions regression coefficients
 b = slope coefficient (considered 0)
 sb = raw coefficients

Under the condition:

$$sb = \frac{\sqrt{S^2 y / X_i}}{\sqrt{\sum_{i=1}^n (X_i - \bar{X})}}$$

and:

$$S^2 y / X_i = \frac{\sum_{i=1}^n (y - \bar{y})}{n - 2}$$

Once the testing was done, the results of calculations for each hypothesis (t_{count}), were compared with t_{table} , with the following conditions:

If $t_{count} > t_{table}$, so H_0 is rejected

If $t_{count} < t_{table}$, so H_0 is accepted

d. Determination Coefficient (R^2)

Once the coefficients are known, to better know the real level of influence between the two variables of the research, the determination coefficient uses the following formula:

$$KD = R^2 \times 100\%$$

where:

KD = Determination coefficient

R^2 = Multiple correlation coefficient

4. EMPIRICAL RESULTS

(1) The Effect of professionalism, Violation Severity level and Internal Locus of Control on Whistleblowing intention

a. Multiple Correlation Analysis

To determine the relationship of co-operation between professionalism in each dimension (X_1 , X_2 , X_3 , X_4 , dan X_5), Violation Severity Level (X_6) and

Internal Locus of Control (X_7) with the Whistleblowing intention (Y), multiple correlation analysis (R) was used.

Table 4.1
Multiple Correlation Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.719 ^a	.516	.430	5.84252

a. Predictors: (Constant), Locus of Control, commitment Professionalism, Quality, Violation Severity Level , Affiliated with the Professional Community, Compliance with Professional Ethics, Compliance with Standards

Source: Output SPSS 23

Based on the results of data processing using SPSS software, the value of the correlation coefficient (R) is equals 0.719. This shows that there is a strong relationship between professionalism in each dimension (X_1 , X_2 , X_3 , X_4 , dan X_5), Violation Severity Level (X_6), and Internal Locus of Control (X_7) with Whistleblowing intention (Y).

b. Partial Effect Analysis

Partial Effect Analysis is used to determine how close is the influence of each independent variable and the dependent variable. Partial Effect Analysis is based on the processing of SPSS software, as follows

Table 4.2
The amount of Partial Influence

Variable	Standardized Coefficients Beta	Correlations Zero-order	The amount of Partial Influence (%)
X_1	0.431	0.576	24.8%
X_2	0.147	-0.021	-0.3%
X_3	-0.017	-0.033	0.1%
X_4	0.430	0.314	13.5%
X_5	-0.331	0.218	-7.2%
X_6	0.491	0.574	28.1%
X_7	-0.231	0.319	-7.4%
Total			51.6%

Source: Data processed

Partial effect was obtained by multiplying the standardized coefficient beta with zero-order. According to the table above, it can be seen that the influence of Compliance with Professionalism dimension to the Professional Ethics (X_1) to Whistleblowing Intension (Y) partially is 24.8%. The influence of the dimensions of Professionalism commitment through Certification (X_2) to Whistleblowing Intension (Y) partially is -0.3%. The amount of influence of the dimensions of quality (X_3) to Whistleblowing Intension (Y) partially is 0.1%. The influence of the dimensions of Compliance with Standard (X_4) to Whistleblowing Intension (Y) partially is 13.5%. The influence of Affiliation with Professional Community dimension (X_5) to Whistleblowing Intension (Y) partially is -7.2 %%. Meanwhile, the influence of Violation Severity Levels (X_6) to Whistleblowing Intension (Y) partially is 28.1%. The amount of influence Internal Locus of Control (X_7) to Whistleblowing Intension (Y) partially is -7.4%. Thus, the total effect of professionalism in each dimension (X_1 , X_2 , X_3 , X_4 , and X_5), Violation Severity level (X_6) and Internal Locus of Control (X_7) to the Whistleblowing intention (Y) together is 51. 6%. It can be seen from the value of determination coefficient.

c. Determination coefficient

The amount of the effect of professionalism in each dimension (X_1 , X_2 , X_3 , X_4 , and X_5), Violation Severity Level (X_2), and Internal Locus of Control (X_7) to the Whistleblowing intention (Y) is shown by the coefficient of determination with the following formula:

$$\begin{aligned} KD &= R^2 \times 100\% \\ &= (0,719)^2 \times 100\% \\ &= 51,6\% \end{aligned}$$

The percentage, the calculation above, is that the variable of Professionalism in each dimension (X_1 , X_2 , X_3 , X_4 and X_5), Violation Severity Levels (X_2), and Internal Locus of Control (X_7) influence at 51.6% to the Whistleblowing intention (Y). The remaining 60% includes the contribution of other variables besides professionalism in each dimension (X_1 , X_2 , X_3 , X_4 , and X_5), Violation Severity Levels (X_2) and Internal Locus of Control (X_7).

d. Examining the truth of Regression Coefficients

Simultaneous Hypothesis Testing (F Test)

To determine whether or not the independent variables significantly influence the dependent variable, the researchers conducted F test.

$H_0: \beta_1 \beta_2 \beta_3 \beta_4 \beta_5 \beta_6 \beta_7 = 0$: There is no influence of professionalism on each dimension, Violation Severity Level, and Internal Locus of Control to the Whistleblowing intension.

$H_1 : \beta_1 \beta_2 \beta_3 \beta_4 \beta_5 \beta_6 \beta_7 \neq 0$: There is an influence of professionalism on each dimension, Violation Severity Level, and Internal Locus of Control to the Whistleblowing intension.

$$\alpha = 5\%$$

test statistics:

$$F = \frac{R^2(n - k - 1)}{k(1 - R^2)}$$

Test criteria: 1. Accepted Ho if F count < F tabel
2. rejected Ho if F count \geq F tables

F tabel = F α ; (df1, df2) ; df1 = k-1 , df2 = n-k

F-test result by SPSS processing are presented in the following table:

Table 4.3
Simultaneous Hypothesis Testing (F Test)

F count	df	F table	Sig	Information	Conclusion
5.947	df1 = 7	2.35	0.000	Ho rejected	There is an influence (Signicant)
	df2 = 39				

From the table above, the value of F is equal to 5,947. Because the F count (5,947) > F table (2.35), then Ho is rejected. It can be concluded that there is a significant influence of Professionalism in every dimension, Violation Severity Level, and Internal Locus of Control to Whistleblowing intention.

Partial Hypothesis Testing (t test)

To determine whether or not the independent variables significantly influence the dependent variable, t test was used.

Based on the calculating t test, results can be seen:

1. Variable X₁ has the value of t count, which is greater than t table. Because the value of t count (2.611) > t table (1.685), then Ho is rejected. Therefore, it can be concluded that the Professionalism to Compliance with Professional Ethics Dimensions (X₁) has a significant effect on the Whistleblowing intention (Y).
2. Variable X₂ has the value of t count, which is smaller than t table. Because the value of t count (1.226) < t table (1.685), then Ho is accepted. Therefore, it can be concluded that Professionalism on Professional Commitment Dimensions through certification (X₂) has no significant effect on the Whistleblowing intention (Y)
Variable X₃ has the absolute t value, which is smaller than t table. Because the value of the t count (| -0.146 |) < t table (1.683), then Ho is accepted. Therefore, it can be concluded that Professionalism has no significant effect on Quality Dimensions (X₃) to the Whistleblowing intention (Y)
3. Variable X₄ has a value of t count is greater than t table. Because the value of t count (2.281) > t table (1.685), then Ho is rejected. Therefore, it can be concluded that partially significant effect of professionalism on the compliance with Standards Dimensions (X₄) to the Whistleblowing intention (Y).
4. Variable X₅ has the absolute value of t count, which is greater than t table. Because the value of the t count (| 1,888 |) > t table (1.685), then Ho is rejected. Therefore, it can be concluded that Professionalism on Affiliation with Professional Community Dimensions (X₅) has a partially significant effect on the Whistleblowing intention
5. Variable X₆ has a value of t count, which is greater than t table. Because the value of t count (3.444) > t table (1.685), then Ho is rejected. Therefore, it

can be concluded that violation severity level (X_6) has a partially significant effect on the Whistleblowing intention (Y).

6. Variable X_7 has absolute t count, which is smaller than t table. Because the value of t count ($1.364 < t$ table (1.685), then H_0 is accepted. Therefore, it can be concluded that the Internal Locus of Control (X_7) has no significant effect on Whistleblowing intention (Y).

The influence of Professionalism on each dimension (X_1 , X_2 , X_3 , X_4 , and X_5), Violation Severity Levels (X_6) and Internal Locus of Control (X_7) to the Whistleblowing intention (Y)

To see the effect of Professionalism (X_1), Violation Severity Levels (X_2), and Internal Locus of Control (X_3) to the Whistleblowing intention (Y), multiple linear regression analysis was used with the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \beta_7 X_7 + \varepsilon$$

Where:

- Y = Whistleblowing intention
 X_1 = Compliance with Standards
 X_2 = Commitment to Professionalism through Certification
 X_3 = Quality
 X_4 = Compliance with Standards
 X_5 = The affiliation with the Professional Community
 X_6 = Violation Severity Levels
 X_7 = Internal Locus of Control
 α = Constant, the corresponding value in this case is Y when the independent variables are 0 ($X_1, X_2, X_3, X_4, X_5, X_6$, dan $X_7 = 0$)
 β_1 to β_7 = Multiple regression coefficient
 ε = Other factors that influence the variable Y

Results processing of SPSS 23 software for multiple regression analysis are presented in the following table:

Table 4.5
Multiple Regression Analysis
Coefficients^a

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
1 (Constant)	-3.444	8.432	-.408	.685
Compliance with Professional ethics	.690	.264	2.611	.013
Commitment to Professionalism	.909	.741	1.226	.227

Quality	-.081	.556	-.146	.885
Compliance with Standards	.526	.231	2.281	.028
The affiliation with the Professional Community	-.544	.288	-1.888	.067
Violation Severity Levels	1.599	.464	3.444	.001
Locus of Control	-.433	.317	-1.364	.180

a. Dependent Variable: Whistleblowing Intension

Source: SPSS 23 Output modified

Based on calculations in the table above, the following form of multiple linear regression equation was obtained:

$$Y = -(3.444) + 0.69X_1 + 0.909X_2 - 0.081X_3 + 0.526X_4 - 0.544X_5 + 1.599X_6 - 0.433X_7 + \varepsilon$$

Regression coefficients on the independent variables describe that when the independent variable is expected to rise by one unit and the estimated value of other independent variables is constant or equal to zero, then the value of the dependent variable can be expected to rise or fall in accordance with the sign of regression coefficient its independent variable.

From the multiple linear regression equation, a constant value of - (3,444) was obtained. It means if the Whistleblowing intention variable (Y) is not affected by the three independent variables, the size of the average Whistleblowing Intention will be - (3.444).

Signs of independent variable regression coefficient indicate the direction the relationship of the variables concerned with the Whistleblowing intension. The regression coefficient for the independent variable X_1 is positive, indicating the existence of a direct relationship between the Compliance with Professional Ethics (X_1) with the Whistleblowing intention (Y). Variable regression coefficient X_1 of 0.69 means, that for each increment Compliance with Professional Ethics (X_1) of the unit will lead to increased intention Whistleblowing (Y) of 0.69.

The regression coefficient for the independent variable X_2 is positive, indicating the existence of a direct relationship between Professional Commitment through Certification (X_2) with the Whistleblowing intention (Y). Variable regression coefficient X_2 of 0.909 means, that for each increment Commitment to Professionalism through Certification (X_2) of the unit will lead to increased Whistleblowing intention (Y) of 0.909.

The regression coefficient for the independent variable X_3 is negative, indicating an inverse relationship between quality (X_3) with the Whistleblowing intention (Y). The regression coefficient of variable X_3 - (0.081) means, that for each increment Quality (X_3) of the unit will cause a reduction Whistleblowing intention (Y) of 0.081.

The regression coefficient for the independent variable X_4 is positive, indicating the existence of a direct relationship between the Compliance with Standards (X_4) with the Whistleblowing intention (Y). Variable regression coefficient X_4 of 0.526 means, that for each increment Compliance with Standards (X_4) of the unit will lead to increased Whistleblowing intention (Y) of 0,526.

The regression coefficient for the independent variable X_5 is negative, indicating an inverse relationship between the Affiliates with the Professional Community (X_5) with the Whistleblowing intention (Y). The regression coefficient of variable X_5 - (0,544) means, that for each increment affiliation with the Professional Community (X_5) of one unit will cause a reduction Whistleblowing Intention (Y) of 0,544.

The regression coefficient for the independent variable X_6 is positive, indicating the existence of a direct relationship between the violation severity level (X_6) with the intention Whistleblowing (Y). ariable regression coefficient X_6 is 1.599 means, that for each increment Violation Severity Levels (X_6) of the unit will lead to increased Whistleblowing intention (Y) of 1.599.

The regression coefficient for the independent variable X_7 is negative, indicating an inverse relationship between Internal Locus of Control (X_7) with the intention Whistleblowing (Y). The regression coefficient of variable X_7 is - (0.433) means, that for each increment Internal Locus of Control (X_3) of the unit will cause a reduction Whistleblowing Intention (Y) of 0.433.

5. IMPLICATIONS AND CONCLUSIONS

The influence of Professionalism on Compliance with the Professional Ethics Dimension to Whistleblowing intension

Statistical analysis showed that there is a significant positive effect of Professionalism on Compliance with Professional Ethics dimension to Whistleblowing intention partially by 24.8%. The results indicated that higher compliance with professional ethics of internal auditors, the higher his/her intention to do whistleblowing. This is a reflection that the code of conduct held by the internal auditor to be one of the factors driving the action that emphasizes ethics. A professional internal auditor is responsible to the stakeholders of internal audit activities, not least the general public. Internal auditors must comply with the code of ethics of internal auditors as a consequence of his/her decision to become an internal auditor. If there is management or employers demand who break the rules, an internal auditor has a responsibility to report such acts in a manner consistent with professional ethics. Even acts of fraud and crime, if left unchecked or not acted upon, could harm the wider community.

In accordance with the theory of pro-social behavior, one can do the helping behavior, such as whistleblowing, as influenced by a higher authority, in this case, is the code of professional conduct. The code of ethics requires internal auditors to have integrity, objectivity, confidentiality and competence in performing its function (IIA, 2009). The results of this study add the results of a previous study conducted by Sagara (2013) and Sari and Laksito (2014) where the research, professionalism portrayed with 5 dimensions according Kalbers and Forgathy (1995). This research illustrates the professionalism of the five dimensions according to The Institute of Internal Auditors (IIA), based on the paper entitled

'What does It Takes to Be Professional'. Someone who compliance with the code of ethics of IIA tend to do whistleblowing when encountering fraud.

The Effect of Professionalism on Professional Commitments Dimension through Certification to Whistleblowing intension

Statistical analysis showed that there was no significant effect of Professionalism on Professional commitment dimension through the Certification to the Whistleblowing intention partially. Influence given only by - (0.3%). The results state that an internal auditor professional commitment demonstrated by certifications in auditing did not affect his decision to do whistleblowing. This is reflect that the certification held by the internal auditor makes internal auditor has the expertise, credibility, and high competence in performing the audit function (Protiviti, 2009). Advantages of which are owned by the certified internal auditors increase the probability of the internal auditors discover fraud or violation. Even so, the certification does not affect whether the internal auditor will conduct whistleblowing on froud he had found.

The results of this research add the results of a previously conducted by Sagara (2013) and Sari and Laksito (2014) where the research, professionalism portrayed with 5 dimensions according to Kalbers and Forgathy (1995). This research illustrates the professionalism of the five dimensions according to The Institute of Internal Auditors (IIA), based on the paper entitled 'What does It Takes to Be Professional'. Degree or certificate in auditing which is owned by an internal auditor does not influence his/her decision to do whistleblowing when encountering fraud.

The Influence of Professionalism on Quality Dimensions to Whistleblowing intention

Statistical analysis showed that there was no significant effect of Professionalism on the quality dimension of to Whistleblowing intention partially. Influence given only by - (0.1%). The results stated that the quality of an internal auditor does not influence his decision to conduct whistleblowing. The quality of internal auditor evaluated and enhanced by the Quality Assurance and Improvement Programme enhance the ability and experience of internal auditors. Self-enhancement and function of internal auditors will continue to evolve to meet the expectations or the expectations of stakeholders (IIA, 2012). However, expectations of every stakeholder of the audit function different. This is what gives an indication of the cause of the quality of an internal auditor does not affect the internal auditor intention to do whistleblowing. The intention is more influenced by other factors and not by the quality of an internal auditor. The result of this research adds the results of the previous conducted by Sagara (2013) and Sari and Laksito (2014) where the research, professionalism portrayed with 5 dimensions according Kalbers and Forgathy (1995). This research illustrates the professionalism of the five dimensions according to The Institute of Internal Auditors (IIA), based on the paper entitled 'What does It Takes to Be Professional'. The quality of internal auditors who evaluated and improved does not affect the internal auditor himself intention to do whistleblowing.

The Influence of Professionalism on Compliance With Standards Dimensions to Whistleblowing Intension

Statistical analysis showed that there is a significant positive effect of Professionalism on dimension 'Compliance with Standards' to Whistleblowing Intention partially by 13.5%. The results stated that the higher the internal auditor compliance with standards, the higher his/her intention to do whistleblowing.

The standard of IIA provides professional practices that have been tested and prepared by the practitioners of internal auditors (IIA, 2015). A professional internal auditors must compliance with the standard by conducting standard attributes and performance standards. Standards provide a reference on professionalism by outlining the basic principles that represent the practice of internal audit should be. The standard also provides the framework for implementing the audit function properly. In accordance with the theory of pro-social behavior, one can do the helping behavior, such as whistleblowing, as influenced by a higher authority, in this case, is the standard (Bagustianto and Nurkholis). The standard provides guidance on how internal auditors to act and be independent so that the internal auditors tend to do whistleblowing.

The results of this research is different from previous research conducted by Sagara (2013) where the research, professionalism in compliance with standard dimensions no significant effect to whistleblowing intentions. However, the results of this research according to Sari and Laksito (2014), the internal auditor who compliance with the standards tends to do whistleblowing when encountering fraud.

The influence of Professionalism Affiliated with the Professional Community Dimensions to Whistleblowing intention

Statistical analysis showed that there is a significant negative influence on the dimensions of professionalism on Affiliation with Professional Community to Whistleblowing intention partially to the of - (7.2%). The results stated that the higher the affiliation an internal auditor with the professional community, the lower the intention himself to do whistleblowing.

An overview of the results of this research is that an internal auditor who has no affiliation with the professional community tend not to do whistleblowing. Their routines in reading professional journals or internal auditor magazine and participation in the professional community do not encourage an internal auditor to report fraud that he/she had found. It can be just the knowledge and professionalism of internal auditors, but not necessarily be able to grow the whistleblowing intention (Sagara, 2013). Negative or inverse effect between affiliation with the professional community and the whistleblowing intention can be due to the tendency of that journal, point of view from colleagues, or a professional internal auditor organization that is received by an internal auditor encourages him/her not to do whistleblowing.

The results of this research is different from previous research conducted by Sari and Laksito (2014) where the research states professionalism on the dimensions of community affiliation has positive effect to the whistleblowing intention. Instead, the results of this research according to the results of research conducted by Sagara (2013), the internal auditor who have affiliations professional communities tend not to do whistleblowing when encountering fraud. Even so, the research of Sari and Laksito (2014) and Sagara (2013) did not show a significant relationship between community affiliation and whistleblowing intentions.

The Effect of Violation Severity Level to the Whistleblowing Intention

Statistical analysis showed that the influence of the violation severity level to the whistleblowing intention partially amounted to 28.1%. The results stated that the higher the level of violation severity level it will further encourage internal auditors to perform whistleblowing. Violation severity level is the most influential variable to the intention of internal auditors to perform whistleblowing. According to the theory of pro-social behavior states someone who takes an action for helping others affected by situational factors. One of the most influential situational factors is the level of danger, threat, or the violation severity. A person who experiences a severe traffic accident is quite possibly helped by people who are at the scene. Similarly, the violation severity, someone who is broke a rule, such as corruption that can harm people is possible to be reported by anyone else who witnessed the violation.

The results of this reseach support the previous research results conducted Bagustianto and Nurkholis (2014), Robinson et al. (2011), Nurul (2014), and Ahmad et al. (2014) which states that a person who found a violation severity more encourage him to report the violation.

The Effect of Internal Locus of Control to the Whistleblowing intention

Regression analysis showed that the influence of locus of control to whistleblowing intention partially amounted to -7.4%. The results stated that internal locus of control has negative effect but not significant to the intention whistleblowing. Locus of control is part of the personal characteristics of internal auditors may influence their behavior. Empirical evidence indicates that an internal auditor doubts have full control when confronted with someone who has a higher office position despite the position of internal auditor made independent (Curtis and Taylor, 2009). Although a person with an internal locus of control is high more responsible with the results of the actions or behavior towards oneself, but in this research, there was no significant relationship between internal locus of control and the whistleblowing intention. A person with an internal locus of control determine for themselves about what is right and wrong for a code of conduct (Feldman, 1995). But it does not affect the internal auditor for the courage to report the fraud.

According to the theory of pro-social behavior, internal locus of control influences someone to commit acts of whistleblowing. But in this research, internal locus of control is not significantly and negatively associated with whistleblowing intentions. The results of this research is different from previous research conducted by Curtis and Taylor (2009), which states a positive and significant influence between the locus of control with possibility to do whistleblowing. The difference in these results may be caused by different samples used in the research. Previous research focused on auditor in public accounting firms, while this research used a sample of internal auditors or SPI in State College/universities.

The Effect of professionalism, Violation Severe Level, and Internal Locus of Control to the Whistleblowing intention

The results of the statistical test of professionalism, Violation Severe Level, and internal locus of control to the whistleblowing intentions jointly own F count of 5.974 and F tables of 2.35. Because the value of F count (5.974) > F table (2.35), it can be concluded that there is simultaneously a significant influence on the

professionalism, Violation Severe Level, and internal locus of control to whistleblowing intentions.

Previous research shows that simultaneous, professionalism in all its dimensions has an influence on whistleblowing intentions (Sagara, 2013; Sari and Laksito, 2014). The Violation Severity level also have a simultaneous effect as in research of Bagustianto and Nurkholis (2015), that the Violation Severity along with variable attitudes to whistleblowing, organizational commitment, and personal cost significant positive effect on whistleblowing intentions. Locus of control in research Curtis and Taylor (2009) also provide significant positive results to the whistleblowing intention simultaneously with other variables.

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