



## The Role of Incentives, Emotional Connection, and Organizational Justice in Establishing an Effective Whistleblowing System: An Experimental Study

Dwi Marlina Wijayanti\*<sup>1</sup>, Fachmi Pachlevi Yandra<sup>2</sup>

<sup>1</sup>UIN Sunan Kalijaga Yogyakarta, Indonesia

<sup>2</sup>STIE YKPN Yogyakarta, Indonesia

\*Corresponding author: marlina.wijayanti@gmail.com

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### ABSTRACT

This study examines the role of incentives, emotional connection, and organizational justice in supporting whistleblowing system. This study used 3x2x2 between-subjects experimental design. The participants are 171 accounting and banking students from universities in Yogyakarta, Indonesia, who have an adequate understanding on the duties of a management accountant. The experimental data is processed using ANOVA to compare the mean between the experimental groups. The results indicate that the incentives can encourage individuals to report a fraud on conditions of high emotional relations and low organizational justice. Furthermore, when individuals have low emotional relations and high organizational justice, there is no difference between whistleblowing intention on non-anonymous reporting channels (without incentive) as well as anonymous reporting channels.

*Peran Insentif, Hubungan Emosional, dan Keadilan Organisasi dalam Membangun Sistem Whistleblowing yang Efektif: Pendekatan Eksperimen*

### ABSTRAK

Studi ini meneliti peran insentif, hubungan emosional, dan keadilan organisasi dalam mendukung sistem whistleblowing. Penelitian ini menggunakan desain eksperimental antara subjek 3x2x2. Pesertanya adalah 171 mahasiswa Akuntansi dan Perbankan dari universitas di Yogyakarta, Indonesia, yang memiliki pemahaman tentang tugas akuntan manajemen. Data eksperimen diproses menggunakan ANOVA untuk membandingkan rata-rata antara kelompok eksperimen. Hasil penelitian menunjukkan bahwa insentif dapat mendorong individu untuk melaporkan kasus penyelewengan (fraud) pada kondisi hubungan emosional yang tinggi dan keadilan organisasi yang rendah. Selanjutnya, ketika individu memiliki hubungan emosional yang rendah dan keadilan organisasi yang tinggi, tidak ada perbedaan antara niat whistleblowing pada saluran pelaporan non-anonim (tanpa insentif) serta saluran pelaporan anonim.

## 1. Introduction

Whistleblowing is a form of internal control which aims to establish good governance in government owned companies and institutions (Semendawai & Santoso, 2011). Through the

whistleblowing system, various dysfunctional behaviors committed by organization members can be revealed, for instance corruption, data manipulation, cash theft, bribery, nepotism, and other unethical actions. The dysfunctional

behavior occurring in an organization is usually known by co-workers or colleagues, in which they have three choices of response: resigning from the company or institution, reporting to the authorized party, or silent and doing nothing (Mesmer-Magnus & Viswesvaran, 2005). Those choices cause a dilemma for the involved individuals (Lurie & Albin, 2007). Although whistleblowing is not a frequent phenomenon happens within an organization, its effectiveness in Indonesia is still widely questionable.

Several of the most well-known whistleblowing cases are done by Cynthia Cooper in Worldcom company case, Sheron Watkins in Enron company case, and Jeffrey Wigand in Brown and Williamson Tobacco Corporation. AFCE Ethics Line from America conducted a study to 1.843 cheating cases taking place in 106 countries and figured out that the potential loss caused by cheating reached 5% out of the annual company income (Semendawai & Santoso, 2011). The impact may be worse if the actions is not reported.

In Indonesia, there were more than 900 corruption cases successfully revealed by Indonesian Police in 2012 (Semendawai & Santoso, 2011). One of the whistleblower figures in Indonesia is Vincentius Amin Sutanto, a former employee of PT. Asian Agri, who revealed the tax manipulation scandal for as much as billions Indonesian Rupiah committed by Sukanto Tanoto (Semendawai & Santoso, 2011).

The guideline for the Whistleblowing System (WBS or *Sistem Pelaporan dan Pelanggaran-SPP*) in Indonesia is published by the National Committee of Governance Policy (*Komite Nasional Kebijakan Governance/ KNKG*) on November 10, 2008. One of the duties of KNKG is issuing the guide of Corporate Governance, Compliance and Ethics, Cheating & Corruption, and Whistleblower. Besides, Indonesia has the Constitution Law No. 13/2006 regarding the protection towards witnesses and victims of

public crime which involves the process of protecting witnesses and victims starting from the investigation phase until the court decision. There is also a circular of the Indonesian Supreme Court Number 4/2011 regarding treatment to whistleblower and the cooperating witness. Although the guidelines and the constitution laws exist, still many cases remain unrevealed.

Whistleblowing system has been implemented in both private and public companies in Indonesia, such as Telkom, Pertamina, Bank Negara Indonesia (BNI), Bank Rakyat Indonesia (BRI), Astra Group, Directorate General of Taxation, and many other institutions. This system is created to facilitate the revelation of dysfunctional behaviors or any other behaviors violating the constitution committed by organization members towards the authorized party. However, experts believe that procedures in handling cheating cases in Indonesia is still need to be improved especially in encouraging individuals to become a whistleblower.

Previous research has examined several significant factors affecting whistleblowing. Among those factors are moral reasoning and retaliation Liyanarachchi & Newdick (2009) and Taylor & Curtis (2010), demographic characteristic (Erkmen et al., 2014; Keenan, 2007; Schultz et al., (1993), individual factor (Chiu, 2003; J. P. Near & Miceli, 1985), personal cost (Jos et al., 1989), organization commitment (Somers & Casal, 1994), situational factor (Kaplan & Schultz, 2007; Somers & Casal., 2011), error (Schultz et al., 1993), reporting channel (Kaplan et al., 2012) and status of the violator (Near & Miceli, 1995). Unlike previous research, this study examines the organizational justice factor, emotional connection, and reporting channel which combines organizational and individual factors. The variable selection is based on the recent condition needed by the organization and the individuals inside the organization.

As an internal control mechanism, the whistleblowing system has to be crafted by considering organizational factor namely justice of organization. Organizational justice is a working system giving the justice for all organization members. Employees who feel that they are treated fairly by their boss tend to frame their relationship based on social interaction and show behaviors which are beneficial for an organization like whistleblowing practice (Cohen-Charash & Spector, 2001; Moorman, 1991; Organ, 1988; Podsakoff et al., 2000; Vandekerckhove & Commers, 2004).

Based on a survey towards whistleblowers, data show that the most crucial factor in motivating whistleblowing intention is the clear channel to blow the whistle, a situation which supports revelation, and the degree of the possibility by the management to improve whistleblowing system (Callahan & Dworkin, 1994; Dworkin, 2007; Marcia Parmerlee Miceli, 1984). Those factors are structural in nature and can be controlled by company management. Besides, those factors are consistent with procedural, interactional, and distributive justice (Seifert et al., 2010).

Treviño & Weaver (2001) and Seifert et al., (2010) investigated the correlation between organizational justice and whistleblowing. The result showed that individuals receiving fair treatment tend to report dysfunctional actions. Research focusing in the correlation between organizational justice and whistleblowing intention is still limited. Therefore, it is necessary to re-examine the role of organizational justice to increase whistleblowing intention for individuals involved in the organization.

Furthermore, the emotional connection between the cheater and the reporter also gives an impact on whistleblowing intention. Kolibiki (2014) mentions that a relationship can be created based on kinship, meeting, new social situations, being in a public environment, and other factors. Emotional connection signifies the emotional

connection between individuals. This condition is associated by past experiences. The emotional connection can be seen from a loyalty construct. According to Larmer (1992), loyalty deals with the feeling of employees towards their colleagues. This feeling becomes a factor that makes individuals feel a dilemma whether or not to blow the whistle.

Liyanarachchi & Newdick (2009) tested the impact of employees' loyalty to improve the awareness of presenting goodness to organizations and colleagues by reporting cheating behavior. Besides, research on whistleblowing correlated with emotional connection framed by loyalty construct is still scanty (Corvino, 2015; Coughlan, 2005; Larmer, 1992; Vandekerckhove & Commers, 2004). further examination is needed to figure out the impact of emotional connection on whistleblowing intention.

Dworkin & Near (1997) stated that whistleblowing resembles an action of a good citizen which has to be encouraged and rewarded. To act as a whistleblower needs courage. Thus, the non-anonymous reporting channel with an incentive is imperative in any whistleblowing system. Based on the reinforcement theory, individuals will commit an action based on the reward after the action is completed. Hoque (2003) argued that incentive is one of the components to formulate a management control system. By giving incentives, a non-anonymous reporting channel can be effective. This idea goes along with Near & Miceli (1995) who do not encourage the anonymous reporting channel because this path causes the whistleblowing system to lose its effectiveness.

Dworkin & Near (1997); Dworkin (2007); and Miceli et al., (2008) state that the anti-retaliation (anonymous) model is less effective in encouraging individuals to blow the whistle. It means that an anonymous reporting channel is not always effective as a supporting factor in whistleblowing. The evidence shows that

company can use an incentive to persuade individuals to blow the whistle by showing their identities so that it eases the authorized party to track whistleblowing case through communication with the reporter.

Referring to the above discussion, investigations on the role of incentive in affecting individuals' behavior to perform whistleblowing is necessary. Research carried out by Ayers & Kaplan (2005) and Kaplan et al., (2012) did not include an incentive as a variable which encouraged employees to blow the whistle on a non-anonymous path while research conducted by Dworkin (2007); Xu & Ziegenfuss (2008); and Dyck et al., (2010) declared that incentive played a positive role in whistleblowing but the researchers did not differentiate the reporting channels.

Miceli et al., (2008) believed that a good and transparent reporting channel may have an impact on motivation to blow the whistle. Therefore, this research aims to fill the gap by examining organizational factors covering organizational justice, three paths of the report (non-anonymous with incentive, non-anonymous without incentive, and anonymous) towards whistleblowing intention, and two levels of emotional connection within management accounting context.

Moreover, prior researches have not examined the correlation between organizational justice and emotional connection with incentives. Thus, this study applies management accounting context in examining whistleblowing intention because management accountant possesses the responsibility to detect cheat Charron & Lowe (2008) according to the responsibility of management accountant stated on the management accountant ethics. The AICPA and IMA ethics require accountants and management accountant to be internal whistleblower (Chiasson et al., 1995).

This study presents several practical, theoretical, and methodological implications. The practical implication is accomplished by giving

the properest whistleblowing mechanism by applying organizational justice and incentive. Theoretically, the result of this study provides support for reinforcement theory and the hierarchy of needs theory by Maslow stating that this phenomenon can be explained using the theories. Methodologically, the use of three whistleblowing cases can identify the consistency of participants' answers.

This paper is organized as follows. Section 2 discusses the concepts of whistleblowing, emotional connection, and organizational justice. Section 3 describes the research design used in this study. Section 4 gives the comprehensive results of hypothesis test and discussion of the findings. The last section concludes the research findings and propose further research recommendations,

## 2. Literature review

### Whistleblowing intention

The definition of whistleblowing is declared by (Near & Miceli, 1985:4) as:

*“the disclosure by organization members (former and current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action”.*

The whistleblowing is an act of revealing illegal practice in the form of corruption, data manipulation, bribery, and other dysfunctional acts. These illegal practices will bring loss for the organization depending on the level of the acts. When figuring out cheating behavior, individual intention/behavior can be seen from the action of whether or not he or she reports the cheat which is called whistleblowing intention. Individuals who decide to blow the whistle give benefits for the company both material and non-material benefits.

The cheating acts done by organization members can be reported to either internal or external parties. Individuals who report the dysfunctional behavior are called as a whistleblower. Semendawai, et al. (2011) define

a whistleblower if he fulfills two criteria. The first criterion is that whistleblower makes a report to the authorized party. Near & Miceli (1985) that blowing the whistle to internal authority can bring benefits for the company as the issue is not spread outside. The second criterion is that the whistleblower is an insider. It means that a whistleblower is a person who understands the organization's activities so that the report is reliable.

Through an effective internal control, a company or governmental institution can maintain the asset. Therefore, an effective whistleblowing system should be implemented to facilitate cheat revelation. The whistleblowing system explains the report pattern based on three provisions explained in reporting channels.

Indonesia has not yet had a special external institution that deals with whistleblowing so that it is done in the internal company through the role of the internal auditor and other management members who are considered to be capable of solving whistleblowing problems (Seifert et al., 2010).

### **Non-anonymous and incentive reporting channel**

Individuals need the motivation to act. Based on the reinforcement theory introduced by B. F. Skinner in 1977, individuals act according to the consequences which follow (Wixted & Gaitan, 2002). The consequence can be either positive or negative. Most individuals are motivated by positive reinforcement, where this study uses this reinforcement in the form of incentive to increase whistleblowing intention (Wei & Yazdanifard, 2014). Individuals will receive an incentive when blowing the whistle. This idea appears since individuals need incentives either material or non-material.

Besides, Wei & Yazdanifard (2014) mention that basic motivation for individuals to work is salary. Hence, one of the ways to make whistleblowing systems effective is by giving

incentives (Dworkin, 2007; Dyck et al., 2010; Xu & Ziegenfuss, 2008). An incentive can be rewarded only in a non-anonymous reporting channel. Non-anonymous reporting channel is a mechanism determined as the requirement to blow the whistle by including the whistleblower identity. With this way, the whistleblowers can be identified and rewarded incentives for their positive actions.

Non-anonymous reporting channel with an incentive is applied based on previous research which states that an anonymous reporting channel is a less effective path. Near & Miceli (1995) mention that an anonymous reporting channel can decrease the effectiveness of whistleblowing. It is explained through three reasons. First, whistleblowers or violators not allowed to defend themselves or reject the accusation. Second, it is difficult for policymakers to see or ask for additional information if the whistleblowers do not include any pieces of evidence. Third, it reduces the credibility of the whistleblowers. These become the reasons for non-anonymous reporting channel usage.

Non-anonymous with incentive reporting channels encourages whistleblowing intention. This idea is explained in the needs hierarchy by Maslow (Tikkanen, 2007). In 1943, Maslow mentions five individual needs, which are: physiological needs, safety needs, love/social needs, esteem needs, and self-actualization needs. An esteem-need explains the need for confidence and feeling enough through reward. The incentive is one of the individual needs. Therefore, individual incentives can encourage individuals to report dysfunctional behaviors by showing their identities in the whistleblowing system (Putri, 2012).

Referring to the reinforcement theory which states that individuals need positive motivation in the form of incentive and is supported by need hierarchy model, Maslow declares that individuals need a reward, and based on previous research stating that anonymous reporting

channel is not always effective, the following hypothesis is formulated:

H<sub>1</sub>: Non-anonymous with incentive reporting channel gives a positive impact on whistleblowing intention

### **Organizational justice and non-anonymous reporting channel with incentive**

Organizational justice is an organizational factor affecting individuals in performing whistleblowing and it contributes to the effectiveness of the whistleblowing system. Bies et al., (1993); Cohen-Charash & Spector (2001) & Colquitt et al., (2001) reveal that there is a positive correlation between the justice dimension and pro-social behavior. Organizational justice presents a framework to design a structural mechanism needed to improve the whistleblowing practice for organization members (Seifert et al., 2010). Organizational justice consists of three dimensions which are: distributive, procedural, and interactional (Colquitt et al., 2001).

There are three crucial factors which can improve individual whistleblowing intention covering obvious channel to blow the whistle, encouraging situation to support revelation, and possibility felt by management to fix whistleblowing system (Callahan & Dworkin, 1994; Dworkin, 2007; Near & Miceli, 1985). Those factors are structural in nature and can be controlled by company management and are also consistent with procedural, interactional, and distributive justice (Seifert et al., 2010).

### **Distributive justice**

Distributive justice focuses on the result and is the first dimension of organizational justice (Adams, 1965). The revelation of cheat will be considered as a fair outcome for the whistleblowers (Miceli, & Near, 1992). It happens because they feel that individuals who commit mistakes must be responsible for it. The result of an act must be given in a proper proportion both for good and bad deeds. Cheat

revelation completed by an internal division of organization will give a positive impact on the whistleblowing mechanism as stated on distributive justice. This notion is supported by Seifert et al., (2010) who mention that distributive justice provides a positive effect on whistleblowing intention.

### **Procedural justice**

Procedural justice focuses on process justice and is the second dimension of organizational justice. Procedural justice shows condition like procedure consistency, free of bias in performing the procedure, accurate information to make a procedural decision, correction on an inaccurate procedural decision, the conformity of procedure with the existing ethical standards, and considering groups' opinion while performing the procedure (Colquitt et al., 2001).

Individuals think that procedural justice is based on fairness during the process of reward and punishment decision set by the organization. It goes the same with whistleblowing practice. Previous research shows that increasing whistleblowing requires formal, unbiased, and fair whistleblowing policy and procedure (Miceli & Near, 1992; Near et al., 1993; Treviño & Weaver, 2001). The result of the study completed by Seifert et al., (2010) also reveals that procedural justice is positively correlated to whistleblowing intention.

### **Interactional justice**

Interactional justice focuses on the quality of interpersonal treatment received by employees from their boss when the organization procedure is implemented (Bies et al., 1993). Interactional justice possesses interpersonal component which represents how well an individual is treated during the procedure performance, result decision, information distribution, and emphasizing on truth for various decisions which have been made as long as the decisions are accurate (Scott et al., 2007). Perception of

interactional justice is formed from personal interaction which frequently takes place between managers and their employees (Seifert et al., 2010). The better the interpersonal relationships among individuals are, the higher the interactional justice gets. Previous research declares that interactional justice can increase whistleblowing intention (Miceli & Near, 1992; Seifert et al., 2010).

Miceli & Near (1992) and Near et al., (1993) mention that although an organization establishes a fair mechanism in whistleblowing system, there is still a possibility that formal process in the organization does not run as it should. It is usually due to the informal interaction and unfair treatment between whistleblowers and management. In an organization with low justice, stimulus in the form of incentives can be motivating individuals to blow the whistle. The organization has to be able to give reward which can encourage individuals to have the intention to fix the problems in the organization (M. Miceli & Near, 1992). This notion goes along with the reinforcement theory and needs hierarchy by Maslow. If individuals are put in the highest organizational justice, there will not be any significant difference between anonymous and non-anonymous reporting channels (Kaplan et al., 2012). A whistleblower is a hero for an organization because he can reveal those people who commit a cheat and can avoid bigger losses. Whistleblowers and the cheater have to receive the consequences of what they have done. A whistleblower will get a positive reward like incentive while the cheater will get a negative reward such as punishment. This notion is correlated to the concept of distributive and procedural justice.

Based on reinforcement theory which states that individuals need positive motivation in the form of incentive and supported by need hierarchy by Maslow mentioning that individuals need a reward, as well previous research declaring that organizational justice has to be

followed by fair treatment for whistleblower and cheater, the hypothesis is formulated as follow:

H<sub>2a</sub>: Within the context of low organizational justice, the use of non-anonymous with incentive reporting channels is more effective than non-anonymous reporting channels without incentive towards whistleblowing intention.

H<sub>2b</sub>: Within the context of high organizational justice, the use of non-anonymous reporting channels without incentive is not different from an anonymous reporting channel towards whistleblowing intention.

### **Emotional connection and non-anonymous reporting channel with incentive**

Emotional connection can cause a dilemma for individuals to blow the whistle due to their loyal feeling to the cheater. Emotional connection is something natural that exist among individuals and causes emotional closeness. A connection takes place because of kinship, gathering, new social encounters, being in the public environment, and other factors (Kolibiki, 2014). No literature specifically explains the emotional connection.

Therefore, the definition of emotional connection is correlated with the term loyalty as loyalty signifies a form of emotional connection among individuals. (Liyanarachchi & Newdick, 2009) that employees face a dilemma to choose between their loyalty to the organization and their social responsibility to do something right. Employees' loyalty is not only aimed at the company but also their colleagues (Larmer, 1992).

Loyalty is not only about supporting what others are doing but also directing people to do the right behavior if they commit something wrong. It means that the higher the loyalty of the employees is, the higher their intention to blow the whistle gets (Corvino, 2015; Larmer, 1992) and (Vandekerckhove & Commers, 2004). However, in practice, individuals still consider

employees' loyalty as behavior that supports the action of the organization or individuals inside it so that there is not any empirical proof yet supporting the statement.

Emotional connection (loyalty) should be re-examined by understanding the supporting factors to make effective whistleblowing using an incentive. Through incentive, an anonymous reporting channel can be abandoned since this reporting channel creates complexities for the authorized party to communicate with the whistleblower.

If individuals do not undergo a dilemma of revelation, there will not be any significant difference in applying anonymous and non-anonymous reporting channels (Kaplan et al., 2012). Hence, the hypothesis is formulated as follow:

H<sub>3a</sub>: Within a condition in which individuals have a high emotional connection, non-anonymous with incentive reporting channel is more effective compared to non-anonymous without incentive towards whistleblowing intention.

H<sub>3b</sub>: Within a condition in which individuals have a low emotional connection, non-anonymous with incentive reporting channel is more effective compared to non-anonymous without incentive towards whistleblowing intention.

### 3. Research method

#### Research design and participants

This research applies experiment design 3x2x2 between subjects. The researcher chooses between-subject design to avoid demand effects bias by giving one treatment for each group Schepanski et al., (1992) group receive different treatment from others.

The independent variable in this study is reporting channel, emotional connection, and organizational justice. The dependent variable is whistleblowing intention. The controlled extraneous variable is demographic variable

through demographic variable examination, retaliation variable controlled by arranging anti-retaliation experiment instrument, and cheater status variable controlled by not emphasizing the status between cheater and whistleblower in the research instrument. Besides, to omit the historical bias, the researcher perform randomization to the experiment participants.

This study involved accounting and banking students in Yogyakarta, Indonesia. Each group consists of at least 10 participants, where a big number of participants is better to yield test power (Nahartyo, 2013). The reason chosen student to be the representative is because the assignment given in this experiment needs common cognitive ability owned by each instead of the special ability which needs individual working experience and judgment.

Besides, involving the student as a participant is validated by a research conducted by Liyanarachchi & Newdick (2009) mentioning that difference in individuals' profession (practitioner and academician) does not generate distinct result in understanding material of experiment case. It is also supported by Miceli et al., (1999) who involves practitioner as a participant and shows that the result is not far different from a student who acts as a participant. Accounting students can be proxy for management accountants as long as the examined variable does not require any special experience and expertise. Students' properness as a participant is tested through a pilot test.

#### Variable measurement

##### Whistleblowing intention

Whistleblowing intention is an individual's tendency to reveal facts on cheat toward the authorized party. The tendency, whether to blow the whistle or not, is affected by reporting channels, emotional connection, and organizational justice. Whistleblowing intention is measured using a Likert scale of 7 points (sure to not blow the whistle - sure to blow the whistle)



based on research by Liyanarachchi & Newdick (2009).

### **Emotional connection**

Emotional connection is an individual's feeling to an object which happens due to the individual's experience. The measurement of emotional connection is represented in manipulation by describing that individuals have emotional closeness with the cheater (family, friend, meritorious people, etc) and do not possess an emotional connection.

### **Organizational justice**

Organizational justice emphasizes clarity of channels for reporting errors, an atmosphere that encourages disclosure, and management awareness to improve whistleblowing systems. The measurement of organizational justice is presented in manipulation describing that individuals who are in an organization with high organizational justice (distributive, procedural, and interactional justice) with low or high ordinal scale. Manipulation in organizational justice applies the case from (Seifert et al., 2010).

### **Reporting channel**

Reporting channel is a mechanism determined as a requirement to blow the whistle. Reporting channel is manipulated in three conditions, which are; anonymous channel (blow the whistle without showing personal identity), non-anonymous without incentive (blow the whistle by showing personal identity), and non-anonymous with an incentive (blow the whistle by showing personal identity and getting an incentive for the whistleblowing act as a reward). The reporting channel is measured by categorical scale (anonymous/ no-anonymous/ non-anonymous with incentive). Manipulation on reporting channel is taken from Kaplan et al., (2012) and Putri (2012) while the incentive model is taken from (Xu & Ziegenfuss, 2008).

### **Experimental procedures**

The experiment is accomplished in five stages. First, participants were randomly formed into 12 groups and received different treatment through experiment instruments given. Second, all participants were requested to read information about the general profile of the company. Third, each participant was given three cheating cases (fake invoices, mysterious bank account, dan misclassification) from the variable of reporting channel, emotional connection, and organizational justice. Fourth, participants respond by choosing whether or not to report the cheating case which takes place in 7 points Likert scale (very unlikely – very likely) on whistleblowing intention. Besides, participants are also requested to fill in a reporting form to see the participant's behavior. In the last stage, participants were asked to answer manipulation check questions and demographic questions. The experiment is carried out using paper and pencil tests; the experiment assignment is adapted from (Seifert et al., 2010).

### **Hypotheses test method**

The hypotheses are tested using the ANOVA statistic tool. Gudono (2014) mentions that ANOVA is used when researchers intend to test the asymmetrical correlation between independent variable measured using a nonmetric scale (categorical or nominal) and dependent variable measured using a metric scale (ratio or interval scale). In ANOVA, researchers observe differences in the average score on various levels (categories) of the independent variable by considering variations in each category.

ANOVA test is completed to see the main effect and interaction effect (post hoc analysis) of the independent variable on the dependent variable. Hypothesis 1 is tested by comparing the average score of group 3 and group 1; group 3 and group 2; group 6 and group 4; group 6 and group 5; group 9 and group 7; group 9 and group 8; group 12 and group 10; group 12 and group 11.

Hypothesis 2a is tested by comparing the average score of group 6 and group 5; group 12 and group 11. Hypothesis 2b is tested by comparing the average score of group 2 and group 1; group 8 and group 7. Hypothesis 3a is tested by comparing the average score of group 3 and group 2; group 6 and group 5 while hypothesis 3b is tested by comparing the average score of group 8 and group 7; group 11 and group 10.

Participants in this study are undergraduate students of the accounting and banking study program who have taken management accounting and professional business ethics subjects in one of the universities in Yogyakarta. The demographic characteristics and the result of the demographic variable test on the dependent variable (whistleblowing intention) can be seen in the following table.

## 4. Results and discussion

### Profile of experiment participants

Table 1. Demographic characteristics

Data	Category	Frequency	%
Gender	Male	56	32.75%
	Female	115	67.25%
Work experience	Yes	33	19.30%
	No	138	80.70%

Table 2. ANOVA's Test results for demographic, batch, and study program characteristics

Test between subject effect				
Source	SS	Df	F	Sig
Dependent variable: whistleblowing intention				
Control variable				
Gender	0.50	1	0.42	0.52
Work experience	0.00	1	0.00	0.96
Batch	6.27	5	1.06	0.39
Study program	1.18	1	0.99	0.32

Table 2 shows the tests on participants' demographic data and other variables, namely batch and study program. Statistic result shows that the four variables are not significant which fall on the level of significance of 0.05. It means that demographic variables, batch, and study programs do not affect whistleblowing intention.

### Hypothesis test results

The data are examined using ANOVA to see the difference in the average score of each group. The result of the test can be seen in the following table.

Table 3. ANOVA, means (SD) test results, and groups comparison

Panel A: test between subject effect				
Dependent variable: whistleblowing intention				
Source	SS	Df	F	Sig
Correction model	86.49	11	10.82	0.00
Intercept	4819.66	1	6631.05	0.00
JP	64.52	2	44.39	0.00
HE	11.73	1	16.14	0.00
KO	4.20	1	5.77	0.02
JP*HE	1.45	2	0.99	0.37
JP*KO	3.46	2	2.38	0.10
HE*KO	0.02	1	0.03	0.86

JP*HE*KO	1.64	2	1.13	0.33
Error	115.57	159		
Corrected Total	202.06	170		

R squared = 0.428 (Adjusted R squared = 0.388)

Panel B: Means (SD) and number of participants in each group

High emotional connection status level		Reporting channel			
High emotional connection		Anonymous	Non-anonymous without incentive	Non-anonymous with incentive	
Organizational justice	High	$\bar{x} = 5.26$ (1.02) N = 14	$\bar{x} = 4.12$ (0.73) N = 14	$\bar{x} = 4.26$ (1.02) N = 14	
		Low	$\bar{x} = 5.15$ (0.84) N = 15	$\bar{x} = 4.36$ (1.02) N = 15	$\bar{x} = 6.55$ (0.48) N = 14
	Low emotional connection level		Reporting channel		
	Low emotional connection		Anonymous	Non-anonymous without incentive	Non-anonymous with incentive
Organizational justice	High	$\bar{x} = 5.50$ (0.71) N = 14	$\bar{x} = 4.55$ (1.04) N = 14	$\bar{x} = 6.23$ (0.67) N = 14	
		Low	$\bar{x} = 5.45$ (1.01) N = 14	$\bar{x} = 5.16$ (0.88) N = 15	$\bar{x} = 5.55$ (0.48) N = 14

Panel C: Comparison between groups

Comparison	Mean diff. (J-I)	SE	Sig
Group 3 – Group 1	0.00	0.32	1.00
Group 3 – Group 2	1.14	0.32	0.03**
Group 6 – Group 4	0.99	0.32	0.09
Group 6 – Group 5	1.79	0.32	0.00**
Group 9 – Group 7	0.74	0.32	0.49
Group 9 – Group 8	1.69	0.32	0.00**
Group 12 – Group 10	1.10	0.32	0.04**
Group 12 – Group 11	1.39	0.32	0.00**
Group 2 – Group 1	-1.14	0.32	0.03**
Group 8 – Group 7	-0.95	0.32	0.13
Group 11 – Group 10	-0.30	0.32	1.00

\*\* The mean difference is significant at the 0.05 level

The main effect of the variable of reporting channel (RC) on whistleblowing intention (WBI) is significant with the value of  $F = 44.39$  and probability for as much as 0.00 below the significant level of 0.05 (Panel A, table 3). Reporting channel consists of three levels which are: non-anonymous with incentive reporting channel, non-anonymous without incentive reporting channel, an anonymous reporting channel. The means of each reporting channel respectively are 5.34; 4.55; and 5.65. The three

channels commonly have a significant difference in the probability of 0.00.

The main effect of emotional connection (EC) on whistleblowing intention (WBI) is significant with  $F$  value = 16.14 and probability for as much as 0.00 (Panel A, Table 3). An emotional connection has two levels namely high and low. The means of each emotional connection respectively are 4.95 and 5.41. The means of the two variables generate a significant difference with the probability of 0.00. The main effect of

organizational justice (*OJ*) on whistleblowing intention (*WBI*) is significant with an *F* value of = 5.77 and probability for as much as 0.02 (Panel A, table 3). Organizational justice consists of two levels namely high and low. The means of each organizational justice respectively are 4.99 and 5.37. Both means have a significant difference with the probability of 0.02.

Besides the main effect, the impact of interaction in 3x2x2 between-subject experiment design is tested to see the interactional correlation. The test of the test is summarized in table 3 panel C. Through the Post Hoc test, below is the explanation of the interactional correlation.

First, the mean difference between group 3 (*RC*= non-anonymous with incentive, *EC*= high, *OJ*= high) and group 1 (*RC*= anonymous, *EC*= high, *OJ*= high) is not significant with a probability of 1.00. It means that when individuals are in a high emotional connection and high organizational justice, individuals' whistleblowing intention is the same as the non-anonymous with incentive reporting channel and anonymous reporting channel.

Second, the mean difference between group 3 (*RC*= non-anonymous with incentive, *EC*= high, *OJ*= high) and group 2 (*JP*= non-anonymous with incentive, *EC*= high, *OJ*= high) is significant with a probability of 0.03. It means that when individuals are in a high emotional connection and high organizational justice, there is a difference in individuals' whistleblowing intention on non-anonymous with incentive reporting channel and on-anonymous without incentive reporting channel.

Third, the mean difference between group 6 (*RC*= non-anonymous with incentive, *EC*= high, *OJ*= low) and group 4 (*RC*= anonymous, *EC*= high, *OJ*=low) is not significant with a probability of 0,09. It means that when individuals are in a high emotional connection and low organizational justice. there is no difference in individuals' whistleblowing intention on non-anonymous with

incentive reporting channels and anonymous reporting channels.

Four, the mean difference between group 6 (*RC*= non-anonymous with incentive, *EC*= high, *OJ*= low) and group 5 (*RC*= non-anonymous without incentive, *EC*= high, *OJ*=low) is not significant with a probability of 0.00. It means that when individuals are in a high emotional connection and low organizational justice, there is a difference in individuals' whistleblowing intention on non-anonymous with incentive reporting channel and non-anonymous without incentive reporting channel.

Five, the mean difference between group 9 (*RC*= non-anonymous with incentive *EC*= low, *OJ*= high) and group 7 (*RC*= anonymous, *EC*= low, *OJ*=tinggi) is not significant with a probability of 0.49. It means that when individuals are in a low emotional connection and high organizational justice, there is a difference in individuals' whistleblowing intention on non-anonymous with incentive reporting channels and anonymous reporting channels.

Six, the mean difference between group 9 (*RC*= non-anonymous with incentive, *EC*= low, *OJ*= high) and group 8 (*JP*= non-anonymous without incentive, *EC*= low, *OJ*=high) is significant with a probability of 0.00. It means that when individuals are in a low emotional connection and high organizational justice, there is a difference in individuals' whistleblowing intention on non-anonymous with incentive reporting channel and non-anonymous without incentive reporting channel.

Seven, the mean difference between group 12 (*RC*= non-anonymous with incentive, *EC*= low, *OJ*= low) and group 10 (*RC*= anonymous, *EC*= low, *OJ*=low) is significant with a probability of 0.04. It means that when individuals are in a low emotional connection and low organizational justice, there is a difference in individuals' whistleblowing intention on non-anonymous with incentive reporting channels and anonymous reporting channels.

Eight, the mean difference between group 12 (RC= non-anonymous with incentive, EC= low, OJ= low) and group 11 (RC= non-anonymous without incentive, EC= low, OJ=low) is significant with a probability of 0.00. It means that when individuals are in a low emotional connection and low organizational justice, there is a difference in individuals' whistleblowing intention on non-anonymous with incentive reporting channel and non-anonymous without incentive reporting channel.

Nine, the mean difference between group 2 (RC= non-anonymous with incentive, EC= high, OJ= high) and group 1 (RC= anonymous, EC= high, OJ=high) is significant with a probability of 0.03. It means that when individuals are in a high emotional connection and high organizational justice, there is a difference in individuals' whistleblowing intention on non-anonymous without incentive reporting channels and anonymous reporting channels.

Ten, the mean difference between group 8 (RC= non-anonymous without incentive, EC= low, OJ= high) and group 7 (RC= anonymous, EC= low, OJ=high) is not significant with a probability of 0.13. It means that when individuals are in a low emotional connection and high organizational justice, there is not any difference in individuals' whistleblowing intention on non-anonymous without incentive reporting channel - anonymous reporting channel.

Eleven, the mean difference between group 11 (RC= non-anonymous without incentive, EC= low, OJ= low) and group 10 (RC= anonymous, EC= low, OJ=low) is not significant with a probability of 1.00. It means that when individuals are in a low emotional connection and low organizational justice, there is not any difference in individuals' whistleblowing intention on non-anonymous without incentive reporting channel and anonymous reporting channel.

Based on the Post Hoc test on the correlation of interaction between groups on point 1, 2, 3, 4, 5, 6, 7, and 8, it can be concluded that H1 is accepted and supported. It means that non-

anonymous with incentive reporting channels gives a positive impact on whistleblowing intention.

Although point 1, 2, and 5 are not significant, incentive play a role in whistleblowing overall. This finding goes along with the reinforcement theory. Individuals need reward (incentive) for the work or deed they have performed. Hence, whistleblowing will be effective by providing an incentive (Dworkin, 2007; Xu & Ziegenfuss, 2015; Dyck et al., 2010).

Based on the interpretation of the Post Hoc test result on between groups' interaction correlation on point d and h, it can be concluded that H2a is accepted and supported. It means that when individuals are in low organizational justice, non-anonymous with incentive reporting channel is more effective compared to non-anonymous without incentive reporting channel on whistleblowing intention. It supports research conducted by (Miceli & Near, 1992; Seifert et al., 2010).

Based on the interpretation of the Post Hoc test on interaction correlation between groups on point 9 and 10, it can be concluded that H2b is accepted and supported. It means that when individuals are in high organizational justice, non-anonymous without incentive reporting channel is not different from an anonymous reporting channel towards whistleblowing intention. Despite the finding that point i is not significant, it can be concluded that there is no significant difference between the two channels. It supports the research finding conducted by (Kaplan et al., 2012).

Based on the interpretation of the Post Hoc test result on interaction correlation between groups on point 2 and 4, it can be concluded that H3a is accepted and supported. It means that when individuals are in high emotional connection, non-anonymous with incentive reporting channel is more effective compared to non-anonymous without incentive reporting channel on whistleblowing intention. Individuals' motivation

in working is salary Wei & Yazdanifard (2014) so that incentive is an attractive matter to people.

Based on the interpretation of the Post Hoc test result on the interaction correlation between groups on point 10 and 11, it can be concluded that H3b is accepted and supported. It means that when individuals are in low emotional connection, non-anonymous without incentive reporting channel is not different from an anonymous reporting channel on whistleblowing intention. Individuals do not have any personal consideration in performing whistleblowing as there is no negative result from the whistleblowing. This finding supports the research conducted by (Kaplan et al., 2012).

This study is in line with the research ideas from Liyanarachchi & Newdick (2009) who mention that emotional connection (loyalty) should be tested to see the tendency of individuals to blow the whistle. Besides, it supports research carried out by Kaplan et al., (2012) about reporting channel and confirms research written by workin (2007); Xu & Ziegenfuss (2008); Dyck et al., (2010); and Putri (2012) who declare that incentive plays a positive role in whistleblowing.

The findings of this study support previous research findings, namely the incentive is able to encourage individuals' whistleblowing intention (Dworkin, 2007; Dyck et al., 2010; Putri, 2012; Xu & Ziegenfuss, 2008). Individuals are attracted to money as it serves as the main goal of someone who works so that several organizations provide an incentive for their employees after they perform an action that benefits the company.

In a more detailed manner, when individuals have a high emotional connection, finding shows that incentive in non-anonymous reporting channel is more effective in boosting whistleblowing intention compared to non-anonymous without incentive reporting channel. Individuals take a risk to blow the whistle with incentive as the reward. However, when non-anonymous with an incentive is compared to an anonymous reporting channel, individuals with high emotional connection tend to

choose an anonymous reporting path. It might be due to the deep feeling connection between the whistleblower and the cheater. This idea confirms findings by Larmer (1992); Vandekerckhove & Commers (2004); and Corvino (2015) which mention that emotional connection presents a negative impact on whistleblowing intention. Although incentive is provided, individuals' whistleblowing intention is still low if they decide to blow the whistle on non-anonymous with incentive and anonymous reporting channel.

In the case of individuals with low emotional connection in term of comparing the three reporting paths, the finding reveals that non-anonymous with an incentive is more effective at increasing whistleblowing intention compared to non-anonymous without incentive and anonymous reporting channel. While comparing non-anonymous without incentive and anonymous channel, there is no difference in individuals' whistleblowing intentions. This idea signifies that individuals do not have emotional consideration hence that personal identity is not something to worry about. This notion supports research Kaplan et al., (2012) about non-anonymous and anonymous reporting channels.

When organizational justice is low, findings reveal that non-anonymous with incentive reporting channel is more effective to increase whistleblowing intention compared to non-anonymous without incentive channel. Individuals perceive that their role in the company is doing something good for the company itself. This idea supports research carried out by (Miceli & Near, 1992; Seifert et al., 2010).

Furthermore, in a high organizational justice, comparing the three channels, non-anonymous with incentive becomes the option. However, when non-anonymous without incentive is compared to an anonymous channel, there is no significant difference between them on whistleblowing intention. This case is understandable as individuals feel that the company has applied procedural, distributive, and

interactional justice. This finding supports research carried out by Kaplan et al., (2012) (Kaplan et al., 2012) mentioning that when a revelation dilemma does not exist, non-anonymous and anonymous reporting channel does not generate a significant difference.

## 5. Conclusions

This study investigated factor which encourages individuals' tendency on whistleblowing intention, which are: incentive through reporting channel, emotional connection, and organizational justice. Based on the research finding, incentives in non-anonymous reporting channels can improve individuals' tendency to blow the whistle.

This research offers practical, theoretical, and methodological implications. Practically, this study suggests organizations that the most applicable whistleblowing mechanism in Indonesia is by implementing organizational justice and incentive. Companies must consider reporting channel mechanisms and incentives in managing the company's internal control system. Besides, with the availability of whistleblower identity, it eases the authorized party to track and reveal a whistleblowing case by communicating with the whistleblower.

Theoretically, this research contributes to literature related to understanding that organizational justice can be controlled through an incentive model and reporting channel. This notion goes along with reinforcement theory stating that individuals' behavior is based on the consequence or result of the action. Besides, the finding of this study is also in line with the theory of needs from Maslow.

Methodologically, this study facilitates the weakness of previous research. First, this research applies three cheating cases to see individuals' consistency in blowing the whistle. Second, it applies the experiment design to see individuals' intention and behavior in whistleblowing by involving independent variable manipulation.

Third, this study includes management accounting context as previous research tends to apply audit context while in reality management accountant possesses the responsibility to detect cheat.

This study has several limitations. Firstly, most samples are students who were not working hence that they tend to still have a high idealism to blow the whistle regardless of the condition. Secondly, types of cheat in the real professional world are more various compared to what happened in this experiment which included only three cases therefore participants' answers to blow the whistle tend to be consistent. Thirdly, this study applies a cash incentive based on the amount of loss caused by the cheat.

Therefore, it can be suggested that adding more groups of samples for the future studies. A supporting evidence is needed by directly involving management accountants as the respondents. Moreover, future research can apply different types of incentives according to what is suggested by Xu & Ziegenfuss (2008) to see what type of incentive is more effective in increasing whistleblowing intention. Finally, the further research should consider individual ethical philosophy as different ethical philosophy can affect individuals' decision to blow the whistle.

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