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“Koh Ngomong” and A Desire to Do Whistleblowing: An Experimental Study

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ABSTRACT: *Koh Ngomong* is the attitude of Balinese who are reluctant to reveal something to maintain harmonization of relations between individuals. However, the presence of social media began to change the attitude of *Koh Ngomong*, which is especially related to whistleblowing issues. The issues have been taken into people’s attention since several decades ago. The increasing number of organizational violations and massive media coverage in the industrial revolution era 4.0, has made the issues of whistleblowing becoming more interesting. The study aimed to analyze the influence of *Koh Ngomong*'s attitude towards the desire to do whistleblowing. The study also examined the influence of *Koh Ngomong*'s attitude on the tendency of employees to choose internal or external reporting lines. The subjects in this study were students of Master of Accounting, Faculty of Economics and Business, Udayana University-Bali. The subject plays a role as a surrogate of a whistleblower reporting management accountant. The study used a laboratory experiment method with 2x2 factorial designs and between subjects. Analysis of Variance (ANOVA) was used as the analysis tool. The results showed that there was no difference in reporting paths between *Koh Ngomong* respondents when they became whistleblowers. In conclusion, a suggestion for organizational management is to provide an alternative reporting with the anonymous path to build a complaint service system to ensure the confidentiality and security of the reporter. The trust factor in community life will influence the reporting path for whistleblowers.

KEYWORDS: whistleblowing; *koh ngomong*; line reporting

Introduction

The issues of whistleblowing have attracted people’s attention since several decades ago. The issues focused on reporting employees to errors in their own organizations. Referring to the research of (Miceli & Near, 1985) , whistleblowing is a disclosure by members of the organization (former employees and active employees) regarding illegal, immoral, or illegitimate practices under the control of their leaders or superiors to people or organizations that might result in an action. Another thing, the trigger for the interesting issue of whistleblowing is the increasing number of organizational violations around the world and massive media coverage about whistleblowing (Bowen, Call, & Rajgopal, 2010).

The Enron and WorldCom cases are examples that make whistleblowing a concern for academics to conduct research and even have an impact on legal consequences with the publication of Sarbanes-Oxley in 2002 (Eaton & Akers, 2007). Paulsen (2015) stated that 95 percent of companies in the world reported some experiences related to irregularities in their organization. In addition, Robinson and Bennett (1995), explain that 75 percent of employees have been involved in theft, computer fraud, vandalism, sabotage, or absence and these require the courage of other employees to become a whistleblower.

Whistleblowing is not only as a sender of messages to stakeholders and the public about corporate governance but also an effort to achieve economic and social goals so that employees who become whistleblowers need to be supported and the objectives of the whistleblowing are achieved. However, the study of Elliston (1982) stated that employees have a small right to disclose whistleblowing and that action is rejected by other employees. Liyanarachchi and Newdick (2008) reveal that someone will hesitate to express wrongdoing and choose to do so behind a secret veil (Elliston, 1982). By law and law the Sarbanes-Oxley Act 2002, Section 301 and 806 have been specifically designed to encourage the effectiveness of whistleblowing. These protect retaliation for employees who disclose unclear matters of accounting and audit issues.

Sections 301 and 806, the Sarbanes-Oxley Act 2002 asked the audit committee and directors of the company to go public to install anonymous reporting lines and detect accounting fraud and weaknesses in the company's internal controls. The existence of anonymous reporting lines will reduce the cost of reporting (Near & Miceli, 1995; Near, Rehg, Scotter, & Miceli, 2004; Ayers & Kaplan, 2005; Kaplan & Schultz, 2007). This regulation is very important because many large fraud cases are disclosed by employees or the media, not by auditors as parties who have the authority to disclose fraud. Dyck, Morse, and Zingales (2010) explained that 23.5 percent of cases were disclosed by the media (including scientific publications) and 16.8 percent were disclosed by employees. Therefore, whistleblowing that acts on mistakes that occur in the company is needed because it brings tremendous benefits to the company and the wider community.

Whistleblowing research has been started since 1980. Researchers have researched motivation and the factors that cause employees to do whistleblowing. Determination of motivation and causes of whistleblowing is rather difficult to determine because of the nature of reporting and the sensitivity or impact of reporting to whistleblowers. In addition, the complexity of the problem of whistleblowing has led to the completion of cases and years. Gobert and Punch (2000) explained if there are two individuals of the same whistleblower, their actions are driven by complex psychological and sociological factors. Jennings (2003) stated that if an employee finds an error in the company, he is faced with loyalty, personal beliefs, and moral to become a whistleblower. This has an impact on the viewpoint of whistleblowing research from various academic fields, such as psychology (Near & Miceli, 1986; Zhang, Randy, & Li-Qun, 2009), organizational behavior (Kaplan & Schultz, 2007; Seifert, Sweeney, Joireman, & Thornton, 2010), theory organizations (Miceli & Near, 1984), business ethics (Greenberger, Miceli, & Cohen, 1987; Kaptein, 2011), accounting and auditing (Brennan & Kelly, 2007; Miceli,

Near, & Dozier, 1991), as well as culture (Hwang, Staley, Chen, & Lan, 2008; Patel, 2003).

The cultural dimension that is often used in whistleblowing research is the culture of Hofstede (Hofstede, Hofstede, & Minkov, 2010; Schwartz, 1975; and Schwartz et al., 2009). Hofstede's Cultural Dimension (2010) consists of 1) Individualism, 2) Power distance, 3) Masculinity, and 4) Uncertainty avoidance. In addition to the four dimensions of Hofstede's culture, Schwartz (1975; 2009) defined six cultural dimensions, namely: 1) Mastery, 2) Harmony, 3) Embeddedness, 4) Autonomy, 5) Hierarchy, 6) Egalitarianism. Cheng, Karim, and Lin (2015) used differences in Chinese and English culture to see the perception of whistleblowing whereas Hwang et al. (2008) used Confucian culture to see the intention of professional accountants to conduct whistleblowing. Meanwhile, Soeharjono (2011) conducted a research on the *ewuh-pakewuh* bureaucratic culture on the effectiveness of the internal control system. Likewise, Fatmawati (2016) conducted research on accounting fraud with the culture of *ewuh-pakewuh*.

In Balinese people's life, there is the attitude of *Koh Ngomong* or being lazy to talk. *Koh Ngomong* is a popular expression in Bali that reflects the attitude of Balinese people who do not like to argue long to maintain harmonious relations between individuals (Parisada Hindu Dharma Indonesia, 2017). The attitude of *Koh Ngomong* of Balinese people refers to the ejection of *Sang Hyang Tatwa-Brata* which is taken from three words, namely "*plengen idepta apang eda wera, aywa wera, aywa cawuh*". The word can be interpreted "concentrate - do not speak, avoid speaking, avoid the utterance of speech (<http://www.tatkala>). This gives a sign that Balinese people are not trapped in vain conversations or debates, do not open the secret, do not be careless, do not neglect to speak. People are asked not to talk a lot, not to say anything, not to argue but to do it instead of being gossiped.

Koh Ngomong's attitude as a guideline for a community in Bali is used as a reference to reveal fraud by a whistleblower. The disclosure of fraud will consider the magnitude of the benefits if fraud is revealed. The magnitude of disclosure's benefits of fraud is not only seen from a large amount of material but the impact on the perpetrators and disclosures of fraud and must be supported by strong evidence. So, the attitude of *Koh Ngomong* is a social sign for Balinese people to uncover fraud through the widely available reporting channels, both social media and official channels of an institution.

The subjects of the whistleblowing study varied. Previous studies have used external auditors Brennan and Kelly (2007), management accountants Somers and Casal (1994), executives and managers (Keenan & Krueger, 1992; Seifert et al., 2010), police officers (Rothwell & Baldwin, 2007), government employees (Miceli & Near, 1984, 1985, 1988), and MBA or undergraduate / postgraduate students as real subject survey (Chiu, 2003; Kaplan & Schultz, 2007). Students are chosen as agents of change and agents of developments who are able to make decisions within an organization and are able to use social media as a path of complaints internally and externally. Research by Kaplan et al. (2009) examined the effectiveness of the reporting path anonymously in the

condition of the structural model, where the path used is divided into two reporting lines. First, through a hotline provided internally by a company with a weak level of procedural security; second, external channels, as well as through third parties outside the company with strong procedural security. The results show that respondents' intention to report fraud is greater through the reporting channels provided internally. Moberly (2006) stated that the structural model provides a direct and legitimate reporting path from employees to the board of directors. The direct path to the board of directors will encourage whistleblowing that is more effective than external channels (through the public) because it avoids the blocking and filtering of information by company executives.

The detection and completion of whistleblowing about fraudulent financial statements take a long time and results in greater monetary losses ACFE (2010). Fraud Financial report tends to have a greater impact on the community and the capital market than through direct theft. Based on previous empirical evidence, the researchers examined the effect of *Koh Ngomong's* attitude on the tendency of the whistleblower to disclose crime in the form of fraud. The research problem formulation is first, whether the whistleblower with *Koh Ngomong's* attitude tends to choose internal reporting lines in reporting fraud; and second, whether the whistleblower who does not behave in *Koh Ngomong* tends to choose the external reporting path in reporting fraud.

Based on these arguments, it is still possible to examine whether these internal and external lines are still effective in encouraging individuals to report wrongdoing in the context of Balinese society that has *Koh Ngomong's* attitude. This will be even more interesting in the era of industrial revolution 4.0, where people can reveal everything contrary to the attitudes of each through mainstream media and social media without considering the impact on the environment, society, and beliefs that are adopted.

Literature Review and Hypotheses Development

Whistleblowing is a disclosure of information from an organization member (or former) that is seen as illegal, immoral, or illegitimate practice under employee constraints to people or organizations that might influence actions (Miceli & Near, 1984). The Public Service Integrity (2004) defined whistleblowing clearly, namely notification of wrong practices in organizations that are motivated by the desire to prevent harm to others and increase awareness about organizational errors and practice errors. This definition recognizes that whistleblowing about organizational errors can be done internally or externally, and the main purpose is to effectively correct corporate errors and malpractice. Although there is an argument that reporting internal whistleblowing lines does not qualify as a whistleblowing Jubb (1999). (Dworkin & Baucus, 1998) stated that whistleblowing included internal and external reporting lines.

Employees who are whistleblowers that have great potential in assessing the managers do not carry out tasks according to the values believed. Some employees tend to report wrong actions if the employee respects their leader and sees the organization as a

victim of wrongdoing, or even empathizes with people who are victims of these wrong actions (Miceli et al., 1991). The Whistleblower believes that he is an agent of change because it identifies errors in the organizational structure of authority by providing information and encouraging justification of wrong things. Although there are feelings of fear of retaliation that will occur, but the whistleblower believes that reporting will bring effective change (Near & Miceli, 1986).

In the whistleblowing literature, there is controversy over the factors that motivate individuals to do whistleblowing. Some people think the whistleblower is a brave or honorable figure, while others consider the whistleblower to be unethical behavior towards his organization (Gundlach, Martinko, & Douglas, 2008). However, some parties claim that whistleblowing acts are deviant behaviors that benefit organizations and society (Appelbaum, Iaconi, & Matousek, 2007). One of the factors that can cause whistleblowing is the level of moral reasoning that is owned by someone (Dozier & Miceli, 1985). The results of research conducted by (Rest & Narvaez., 1994) also show that the higher the level of individual reasoning, the more likely it is to do the right thing. Balinese people generally adhere to the concept of harmonization both lateral and vertical, which is contained in the concept of thinking *Tri Hita Karana* (maintaining good relations with God, human and nature). A long debate finally can destroy relations between people. This can be seen in the association of Balinese people who tend to choose silence and not respond if the conversation has led to debate. The power of groups in speaking also has a strong influence on individual thoughts in the context of expressing their opinions.

The concept of togetherness in maintaining the integrity of the group creates a psychological pressure so that individuals can prevent the prioritization of the ego in expressing their opinions in public. Individuals tend to affirm the opinion of the majority of their groups. Opposing or conflicting opinions tend to be considered as destruction to harmonization. The silent attitude in Balinese society is usually called the attitude of *Koh Ngomong*. Echa (2008) suggested that *Koh Ngomong's* attitude is one of the characteristics of Balinese people in expressing opinions in groups. This concept can be viewed from two sides, positive and negative. Positive, of course, the ease of creation of harmony between individuals in a group or harmony, while the negative, resulting in a restraint on freedom of expression.

However today, *Koh Ngomong's* attitude began to be inversely proportional when the external path, namely social media, became the tool and media chosen by people to speak out. Segara (2017) said Balinese will always look for other ways to avoid problems, but playing hidden resistance by pouring it into social media. Today's Balinese people seem to be more dynamic in responding to current issues that are viral on social media. The rapid development of social media leads people to be in an infinite nature, the world as if it is in our hands. There is also an expression that says today is the world without a door where all information can enter without a barrier. There is even a slightly extreme expression that says the world can now be conquered with fingertips.

Nowadays, the space for conveying ideas, views, or critical thoughts can no longer be monopolized by the mainstream media. Social media offers a variety of attractive features, can be easily operated, can be a tool and media chosen by people to speak out. Likewise, Balinese people today seem to be more dynamic in responding to current issues that are viral on social media. Issues of debate on social media have spread throughout the community's social problems, from mild issues to serious issues such as fraud.

Bologna et al. (2001) defined fraud as a crime that intends to provide financial benefits to the fraudster. Fraud is an intentional lie, unrighteousness in reporting company assets or manipulation of financial data for the benefit of those who do the manipulation Hall (2007). Fraud can consist of various forms of crime, including theft, embezzlement of assets, embezzlement of information, embezzlement of obligations, disappearance or concealment of facts, engineering facts and also including corruption. In the fraud scale, when situational pressure and the opportunity to commit fraud are high but personal integrity is low, the likelihood of fraud will be very high. The opportunity referred here is the condition of internal control within an organization.

The Indonesian Accountants Association (2001: 316.2) states that there are two types of misstatements relevant to the auditor's consideration of fraud in financial statement audit, namely misstatements that arise as a result of fraud in financial reporting and fraud arising from improper treatment of assets. Misstatements arising from fraud in financial reporting are misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements. While misstatements arising from improper treatment of assets (often referred to as misuse or embezzlement), related to the theft of assets of an entity that results in financial statements. Those are not being presented based on generally accepted accounting principles. Improper treatment of entity assets can be carried out in various ways, including embezzlement of receipts of goods or money, theft of assets, or actions that cause the entity to pay the price of goods or services which is not received by the entity. Improper treatment of assets can be accompanied by false or misleading records or documents and can involve one or more individuals between management, employees, or third parties.

In association with Whistleblowing, ACFE (2010) and AICPA (2002), differentiated it into two types, namely fraudulent financial statements (fraud) and theft of corporate physical assets (theft). Near et al. (2004) and Alisjahbana and Manning (2007) stated that someone tends to report fraud when he or she is the only person who knows or is aware of fraud. Furthermore, Robinson, Robertson, and Curtis (2012) stated that based on attribution theory, employees intend to conduct Whistleblowing if they contain fraud. This is because fraudulent financial statements tend to have a greater impact on society and the capital market compared to Whistleblowing through theft.

Whistleblowing research has been started since 1980. Gobert and Punch (2000) and Jennings (2003) researched psychological and sociological factors faced by employees to become whistleblowers. This has an impact on the viewpoint of whistleblowing research

from various academic fields, such as psychology, organizational behavior, organizational theory, business ethics, accounting and auditing, and culture. Whistleblowing research mostly uses the cultural dimensions of (Hofstede et al., 2010) and (Schwartz, 1975). Hwang et al. (2008) used Confucian culture, (Cheng et al., 2015) use the differences between Chinese and English cultures, (Soeharjono, 2011) and (Fatmawati, 2016) use the *ewuh-pakewuh* culture.

In relation to Balinese culture that the people currently prefer media as a tool and a chosen media for people to speak out, this study uses social media as an external path in reporting whistleblowing. So, in this study, the reporting path is divided into two ways: 1) internal reporting path, namely anonymous reporting path through an anonymous letter, 2) an external reporting path, namely anonymous reporting path through the complaints line. Based on the description, the research hypothesis is as follows.

H₁: Employees who behave in Koh Ngomong choose internal reporting lines in reporting fraud.

Near and Miceli (1995); Near et al. (2004), Ayers and Kaplan (2005), and Kaplan and Schultz (2007) examined the existence of anonymous reporting lines that reduce reporting costs. Furthermore, Kaplan et al. (2009) test the effectiveness of anonymous reporting lines. First, through the company's internal hotline with weak procedural security; second, through external lines or third parties outside the company with strong procedural security. Moberly (2006) stated that the direct path to the board of directors encourages Whistleblowing to be more effective than external channels because it avoids blocking and filtering information to company executives. Research on the reporting path was also conducted by (Brandon, 2013). He stated that there are two types of Whistleblowing, namely internal whistleblowing through the directors and external Whistleblowing channels conducted through the media/community.

The term path in path-goal theory stems that believes that effective leaders will explain a path to help followers to move, from their current position towards the work goals they want to achieve, and make traveling along the path easier by reducing obstacles existing constraints. The anonymous path is meant by keeping the identity of the fraud reporter confidentially so that it will reduce the level of threats/retaliation that will be occurred. According to Maslow (1994) needs theory, there is a component of the need for security. The existence of an anonymous reporting path will fulfill one individual's need for security in reporting wrongdoing. Kaplan and Schultz (2007), Ayers and Kaplan (2005), Near et al. (2004), and Near and Miceli (1995) said, anonymously protects individuals from behavioral disobedience to the norm so that the existence of this anonymous reporting path will reduce the cost of reporting.

Brandon (2013) stated that there are two types of whistleblowing, namely, internal and external whistleblowing. Internal Whistleblowing occurs when an employee or several employees know of fraudulent actions from other employees or the head of the department, and then the employee reports the action to a higher leader. Internal

Whistleblowing does not cause harm to the organization because the information can be overcome or filtered first so that it is not immediately heard by the public. Zhang et al. (2009) suggested that internal Whistleblowing gives organizations the opportunity to deal with problems quickly without pressure from external publicity. Furthermore, by fixing the company's problems internally, management can ensure that confidential information remains confidential and promotes organizational accountability and learning.

External Whistleblowing is related to a case when an employee knows the fraud of his company to the community because the employee knows that the fraud committed by his company will harm the company Brandon (2013). Kaplan et al. (2009) tested the effectiveness of anonymous reporting lines, where the path used is divided into two. First, through the company's internal hotline with low procedural security; second, external lines or through third parties outside the company with strong procedural security.

Another study conducted by Moberly (2006) stated that structural models which are based on the assumption that companies build a visible internal path, earnest and formal in revealing wrongdoing. This structural model provides a direct path for employees who want to do whistleblowing to directors. However, in reality, this structural model is not effective in encouraging whistleblowing because individuals are afraid of retaliation to be accepted if they report wrongdoing. Therefore, company policies to encourage employees to do whistleblowing, one of which is by providing reporting lines without the identity of the reporter (anonymous).

H₂: Employees who have the attitude of not Koh Ngomong choose the external reporting path in reporting fraud.

Research Method

The research subjects were post-graduated-students, Master of Accounting, Faculty of Economics and Business, Udayana University, Bali. The students are chosen as the agents of change and agents of development who play a role as a means of cheating. The students are chosen because they are considered as management accountants of companies that have been able to make decisions and know the impact of using external and internal complaint lines. The research subject acts as a surrogate for management accountants who report the whistleblowers.

The type of experiment in this study is a laboratory experiment by gathering students in a lecture room. This is used to isolate and control whether *Koh Ngomong's* attitude influences the intention of the management accountant to do whistleblowing and the attitude to talk influences the reporting path (internal and external reporting lines). The experimental design in the study used factorial between subject, i.e. each different subject got a different exposure to manipulation Nahartyo (2012). Experiments were manipulated among subjects with a 2x2 factorial design obtained by crossing the two

forms of attitudes of accountants (*Koh Ngomong* and not *Koh Ngomong*) with two forms of reporting lines, where the internal paths were proxied by canned lines, while the external lines were proxied by complaints line.

First of all, the subject was given a question finding whether the subject belongs to *Koh Ngomong* and not *Koh Ngomong*. After obtaining two groups with different attitudes in expressing the whistleblowing, the next day, the subject was again asked to work on a case in a different class. Subjects in each group were given a case of whistleblowing in the form of fraud with the choice of reporting via anonymous internal channels and external anonymous reporting lines. Subjects were asked to give choices on each reporting path with a scale of 1 strongly disagree and scale 4 agree. This scale shows which subjects are preferred by the subject in choosing each reporting path. Table 1 presents the experimental design.

Table 1 Experimental Design 2 x 2

Treatment	Anonymous Reporting line	
	Internal	External
Type of Whistleblowing	<i>Koh Ngomong</i>	KN/INT (group 1)
	<i>Not Koh Ngomong</i>	TKN/INT (group 2)
		KN/EKS (group 1)
		TKN/EKS (group 2)

The *Koh Ngomong* variable is measured by giving several statements on the Likert scale to the respondent. Based on the results of the questionnaire measurements, the respondents were divided into two groups, namely the group that has the attitude *Koh Ngomong* and the group that has the attitude *Not Koh Ngomong*. Each group is given the same case. At each reporting line, respondents must determine the magnitude of the tendency to report fraud.

The steps of the experimental method in this study are as follows. First, conducting a Pilot test to check the level of instrument validity of students of the Accounting Professional Program, Faculty of Economics and Business, Udayana University. This procedure is done to find out whether the given case can be understood by the subject and to find out the errors that might be contained in the design. Second, participants are divided into two groups in different rooms, supervised by one experimental instructor. This group is intended to facilitate the distribution of experimental cases and supervision of implementation so that participants do not cooperate. Then participants are asked to fill out the participant's consent sheet and attendance list. Third, share the experimental cases for each group by each instructor, then the participants work on the experimental cases and answer the questions. Fourth, subjects were asked to answer the manipulation check questions. This is done by giving several questions that describe the condition and situation of the company faced today (in accordance with the case and manipulation of conditions received by each subject).

The instrument of this study adopted the Dyne, Ang, and Botero (2003) to measure the attitude of *Koh Ngomong* with minor modifications whereas anonymous reporting

(ANONYM) and manipulated pathways were adopted from the research of Kaplan et al. (2009), Seifert et al. (2010), Ayers and Kaplan (2005).

Whistleblowing in this study, refers to the intention of individuals as organizational employees to report fraud or wrongdoing. The intention of individuals who behave in *Koh Ngomong* to report fraud acts as the dependent variable. Participants were asked to indicate their response on four Likert scales. Scale 1 states strongly disagree until scale 4 states strongly agree. Participants will act as senior management accountants in the company. As a senior management accountant for a company, participants are asked to choose whether to report fraud committed by the company's CFO. The reporting line in case 1 is manipulated by the scenario of reporting via an anonymous letter, and case 2 is manipulated by the scenario of reporting through the complaint line.

After answering the case, the subject was asked to answer the manipulation check question. This is done by giving several questions that describe the condition and situation of the company faced today (in accordance with the case and manipulation of conditions received by each subject). Subjects who cannot answer the question on the manipulation check correctly, the subject will be excluded from the data analysis because they are considered not to understand the case or assignment given.

The implementation of this experiment was carried out for two days. On the first day, the respondent's assignment began by filling out the *Koh Ngomong* attitude questionnaire consisting of 23 statement items with four Likert scales. On the questionnaire assignment paper, respondents were given the respondent's code. The results of filling out the questionnaire were tabulated and analyzed to determine whether the respondents were in the group with the attitude of *Koh Ngomong* or the group with an attitude that was not *Koh Ngomong*.

On the second day, the respondent enters the room according to which group he is in, which can be seen on the list in each room. In conducting experiments, researchers were assisted by several assistants to support the smooth running of the experiment. The assistants are in charge of helping writers to distribute to collect research instruments and to distribute stationery and snacks to the subjects who took part in the experiment. The time needed to complete all stages of the experiment is around 20 minutes. Before completing the actual whistleblowing experiment assignment, the subject first performs a case recognition exercise in the experiment. The case on the task training form is not different from the real whistleblowing experiment task. This is done so that the subjects can guarantee the same level of understanding between subjects.

In the task of whistleblowing experiments, subjects (senior accountants) are asked to choose one of the reporting lines used to report fraudulent financial statements carried out by the company's CFO. Researchers assisted by assistants shared instruments according to the sequence of stages, namely the exercise of whistleblowing tasks, whistleblowing task instruments, manipulation checks, and demographic question-

naires. To ensure orderliness in the execution of experimental tasks each stage of the paper has different colors, namely white paper for training whistleblowing tasks, blue paper for whistleblowing tasks, pink paper for demographic questionnaires, and yellow paper for each manipulation check.

After all the subjects obtained the research instrument to practice the whistleblowing assignment, the researcher read out the roles and cases in the experiment. Subjects were also asked to take part in reading the information and instruction on the case together with the researcher. To maintain calm and concentration, the subject was also asked only to raise his hand if he had questions or needed help because the researcher would immediately come to the subject in question. On the whistleblowing task form, a manipulation check form sheet is also included in the subject. The manipulation check form is filled directly after the subject completes the whistleblowing task. After completing all stages of the experimental assignment, the next step is the assistant distributing snacks to the subject, while the researchers assisted by other assistants collect the results of each work.

The independent variable which observed the effect on each treatment condition in this study was the attitude of *Koh Ngomong*. In accordance with the definition of *Koh Ngomong* stated by Echa (2008), in this study *Koh Ngomong* was defined as the attitude of the Balinese people tend to be reluctant, lazy, reluctant and unhappy in expressing wrongdoing within an organization. *Koh Ngomong's* attitude was measured using a questionnaire consisting of 21 statements that measured the tendency of *Koh Ngomong's* attitude. The scale used is four Likert scales, with a scale of 1 stating strongly disagree until scale 4 states strongly agree. These questions adopt the Dyne et al. (2003), where the research aims to distinguish employees who are silent and have a voice. The more agreeable the respondent, the more the attitude that *Koh Ngomong* said.

The first hypothesis tested with analysis of variance (Anova) was used to compare the effects of each treatment, namely *Koh Ngomong*-Internal attitude (KN / INT), *Koh Ngomong*-External attitude (KN / EKS), attitude Not *Koh Ngomong*-Internal Speaking (TKN / INT), and the attitude of Not *Koh Ngomong*-External (TKN / EKS). If the significance value is below the 0.05 significance level, the results show that there is a difference between *Koh Ngomong's* attitude which is distinguished from anonymous reporting lines in reporting fraud. Furthermore, cross tabulation (Crosstab) was conducted to determine the percentage of participants in each group for each reporting path. The greater the percentage, indicating the reporting path chosen by the respondent.

Result and Discussion

The validity test results are used to measure the validity or validity of a questionnaire. This validity test involves students of the Accounting Professional Program at the Faculty of Economics and Business, Udayana University. A questionnaire is considered

to be valid if the statement on the questionnaire is able to express something that will be measured (Ghozali, 2011). Validity test is done by comparing the value of r count above 0.30; then the item question is valid. Table 2 shows the results of *Koh Ngomong's* attitude variable validity test.

Based on Table 2, it can be explained that the question item in the *Koh Ngomong* attitude variable, all the results of the calculated r -value are above 0.30. The questionnaire to assess *Koh Ngomong's* attitude was declared valid because all questions in the questionnaire had a calculated r -value above the significance level above 0.30. *Koh Ngomong's* attitude was measured using a questionnaire consisting of 21 statements that measured the tendency of *Koh Ngomong's* attitude with the scale used was four Likert scales, where on a scale of 1 stated strongly disagree until scale 4 stated strongly agree. This question adopts the instrument Dyne et al. (2003). This means that each item in the questionnaire question used in this study was able to measure the attitude of *Koh Ngomong*.

Reliability test aims to determine whether the questionnaire used has consistency as a measuring instrument or not. Based on table 2, it can be explained that the *Koh Ngomong* variable is reliable. Variables are said to be reliable if the alpha value is calculated > 0.60 , so it can be concluded that each item is stated as reliable.

Table 2 Validity and Reliability Test Results, *Koh Ngomong Attitude*

Variable	Total item	Test Results	Notes
<i>Koh Ngomong Attitude</i>	21	r count > 0.30	Valid
<i>Koh Ngomong Attitude</i>	21	Cronbach's alpha > 0.60	Reliable

The results of the descriptive analysis aim to describe the results of the research data. In this section, the descriptive analysis will be presented based on the results of the characteristics of respondents based on gender and frequency of answers to questions regarding the type of whistleblowing. The results of the frequency of respondents' characteristics and the questions are presented in Table 3.

Question number one states that the majority of the answers to question number one stated "I tend to do whistleblowing if I know of fraud or violations that occur within the organization" answered agree as many as 33 people (54.1%). The average number one question is 2.689, which is rounded to 3.0, which means it agrees. If the tendency of the respondent's answer to answer agrees, then the respondent can be interpreted as including someone who has high intentions as a whistleblower.

Question number two states "I decided to become a whistleblower (whistleblower behavior) to disclose fraud or violations that occurred in the organization if I knew it" answered agreed as many as 39 people (63.9%). The majority of male and female

respondents answered agree with the statement given. The average value of question number two is 2,885, which is rounded to 3.0, which means agree. The more agreeable the respondent, the more shows the behavior of doing whistleblowing.

Table 3 Frequency Results of Questions with Gender

Questions	Score	Gender					
		Male		Female		Total	
		Answer	%	Answer	%	answer	%
The desire of whistleblowing.	SD (1)	1	1.6	3	4.9	4	6.5
Average 2,869 (agree or desirable)	D (2)	3	4.9	9	14.8	12	19.7
	A (3)	11	18.0	22	36.1	33	54.1
	SA (4)	4	6.6	8	13.1	12	19.7
The behavior of whistleblowing.	SD (1)	1	1.6	2	3.3	3	4.9
Average 2,885 (agree to do)	D (2)	2	3.3	8	13.1	10	16.4
	A (3)	14	23.0	25	41.0	39	63.9
	SA (4)	2	3.3	7	11.5	9	14.8
Total		19	31.1	42	68.9	61	100

Note: SD=Strongly Disagree; D=disagree; A=Agree; SA=Strongly Agree

The results of testing the descriptive statistics explain the *Koh Ngomong* attitude variable has an average value of 2.33 with the lowest value of 1.0, and the highest value is 4. The average value obtained from 21 items with a value of 2.33 which when rounded is close number 2.0, which means that the average response of the respondents' perceptions is not agreeing in assessing the variable attitude of *Koh Ngomong*. Furthermore, to group respondents' answers regarding the attitude of *Koh Ngomong* to the *Koh Ngomong* group and the group No *Koh Ngomong*, it is done by using the guidelines for the value of the answer value above the *Koh Ngomong* attitude, whereas if the answer value below the average value is classified as a group with No *Koh Ngomong*.

Table 4 Descriptive Statistical Results - *Koh Ngomong*

N	Valid	61
	Missing	0
Mean		2.3325
Median		2.3330
Mode		2.33
Std. Deviation		0.53437
Minimum		1.00
Maximum		4.00
Sum		142.28

Table 5 Variable Average Results

Reporting lines	N	Mean	Std. Deviation	Minimum	Maximum
External / Reporting Line	43	2.3421	0.54718	1.00	3.43
Total	61	2.3325	0.53437	1.00	4.00

In Table 5, the descriptive results of group statistics are described in the reporting path between internal lines/anonymous letters and external/reporting line of complaints regarding *Koh Ngomong's* attitude assessment. For the *Koh Ngomong* attitude variable, there are 18 internal lines / canned letters with an average value of 2.309 and standard deviation values amounting to 0.517 and the external / complaints line amounted to 43 people with an average value of 2.342 and a standard deviation value of 0.547. The results of the average value of the two complaint line groups have a value that is not much different from the overall average value.

Table 6 Homogeneity Test Results

Test of Homogeneity of Variances				
Whistleblowing type	Levene Statistic	df1	df2	Sig.
	0.521	1	59	0.473

The results in Table 6 explains the results of the Levene statistic test (homogeneity test) of the two sample test groups used to find out about the variance test equation of the data being *Koh Ngomong* who chose internal and external reporting lines in reporting fraud. Before conducting an ANOVA test as a hypothesis test it is necessary to do a Levene statistical test to determine the type of data variant (same or different). The results of the analysis show a significance of 0.473 above 0.05, where the p sig value above the 0.05 significance level is said to be homogeneous. The attitude of *Koh Ngomong* who chooses internal and external reporting lines in reporting fraud is said to be homogeneous or has a data variance that is not much different.

Hypothesis testing is done by analysis of variance (ANOVA) test to compare the effects of each treatment, namely *Koh Ngomong*-Internal attitude (KN / INT), *Koh Ngomong*-External attitude (KN / EKS), Not *Koh Ngomong*-Internal attitude (TKN / INT), and the attitude of not *Koh Ngomong*-External (TKN / EKS). If the significance value is below the 0.05 significance level, the results show that there is a difference between *Koh Ngomong's* attitude which is distinguished from anonymous reporting lines in reporting fraud.

Table 7 ANOVA Test Results

Whistleblowing Type					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	0.014	1	0.014	0.047	0.830
Within Groups	17.120	59	0.290		
Total	17.133	60			

The ANOVA test results in Table 7 show that the F count value is 0.047 with sig 0.830 (> 0.05), it can be concluded that there is no difference in the attitude of *Koh Ngomong* in choosing internal and external reporting lines in reporting fraud. The results of this ANOVA test are in line with the average descriptive results which show that the average value of the two complaint lane groups is not much different, namely the internal path of 2.309 and 2.342 for the average external complaint pathway.

Table 8 Cross-tabulation Results

Whistleblowing Type * Anonymous Reporting Line Crosstabulation					
		Anonymous Reporting line			Total
		Internal / Anonymous letter	External / Reporting line		
Whistleblowing Behavior	<i>Koh Ngomong</i>	Count	8	24	32
		% of Total	13.1%	39.3%	52.5%
	Not <i>Koh Ngomong</i>	Count	10	19	29
		% of Total	16.4%	31.1%	47.5%
Total		Count	18	43	61
		% of Total	29.5%	70.5%	100.0%

Table 8 shows the cross-tabulation of Whistleblowing attitudes which are distinguished between the attitude of *Koh Ngomong* which amounts to 32 people (52.5%) and the attitude of *Koh Ngomong* which is 29 people (47.5%) with 18 internal / canned reporting lines (29, 5%) and 43% (70.5%) of external / complaints lines in reporting fraud. The test results showed the majority of respondents with the attitude of *Koh Ngomong* used the complaints channel externally (line complaints) as many as 24 people (39.9%), so it can be concluded the first hypothesis was rejected. While the attitude of the majority of *Koh Ngomong* also uses the complaints channel externally (line complaints) as many as 19 people (31.1%), it can be concluded that the second hypothesis is accepted.

The results of the study with ANOVA test showed that the calculated F value was 0.047 with sig 0.830 (> 0.05), meaning that there were no differences in respondents who had the attitude of *Koh Ngomong* in choosing internal and external reporting lines in reporting fraud, this means **H₁ is not supported**. The average descriptive results obtained by the two groups amounted to 2.309 for internal complaints pathways of and 2.342 for external complaints lines so it can be said that the two reporting lines have not many different average values. This is also evidenced by the results of cross-tabulation which shows the majority of *Koh Ngomong's* attitude using the complaints channel externally (line complaints) as many as 24 people (39.9%). Therefore, the first hypothesis which states employees who behave *Koh Ngomong* tend to choose internal reporting lines in reporting fraud is rejected. In other words, respondents who showed *Koh Ngomong's* attitude preferred to use the complaints channel externally (line complaints).

Koh Ngomong's attitude is an eastern culture in the context of politeness, which makes Balinese people tend to be reluctant, lazy, reluctant, and uneasy in expressing things.

According to Echa (2008), this attitude was carried out by Balinese people so that the creation of harmony between individuals in a group or harmony. This is supported by Segara (2017) statement which states that Balinese people will always look for other ways to avoid problems, one of them is by pouring it into social media. Balinese people choose to avoid direct face-to-face resistance.

One of the factors that allegedly caused respondents who behaved in *Koh Ngomong* to choose an external reporting line/complaints line was a factor in technological development. In Indonesia, the number of internet users reaches 132 million people (Goodnews, 2018). Of this amount. It was explained again that of this number as many as 60 percent had accessed the internet using a smartphone. This phenomenon also occurs in people in Bali. The intensity of the mobile phone usage of the Balinese people is quite high in helping their daily activities and work. The culture of the people in Bali today prefers media as a tool for voicing, including complaints of fraud. The use of a website based complaint is very easy to operate on various available media, such as laptops and mobile phones. Respondents can make complaints in just minutes without being identified. Therefore, the internal path, namely with an anonymous letter, seems to have been abandoned in this digitalization era.

Another factor, the level of trust can also affect someone in determining the reporting path used to conduct whistleblowing. Trust as the ability to make himself sensitive to the actions taken by people he believes based on a sense of trust and responsibility. Trust returns confidence in one's abilities, reduces uncertainty, acts as an interaction code, and guides decision making (Kaplan et al., 2009). A person with a low level of trust in a complaint procedure within the organization will influence his decision to choose the reporting path. This is supported by the research of Kaplan et al. (2009) which states that the company's internal hotline has weak procedural security compared to external lines or through third parties outside the company that has strong procedural security. Based on the reasons described, the results of this study cannot prove that someone with the attitude of *Koh Ngomong* tends to choose an internal path.

This statement is also an indication that *Koh Ngomong* or silence is not just silent, but *Koh Ngomong* has a special meaning when he finds or sees a violation or fraud. The intention to do whistleblowing can be influenced by *Koh Ngomong* because he does not want to know, *Koh Ngom* because it is defensive, or *Koh Ngomong* because of holding information for other noble purposes (cooperative). Communication literature emphasizes the positive aspects of *Koh Ngomong* or silence as an important component in social interaction. *Koh Ngomong* or silence and talk are two dialectical components of effective and complementary communication. *Koh Ngomong* and talk needed four bases about what to communicate, namely, quantity, quality, relevance, and clarity. Evans, Hannan, Krishnan, and Moser (2001) explained that honesty when speaking is not the best policy and vice versa silent (holding and holding relevant information) is an obligation if needed in everyday life. Brown and Levinson (1987) suppressing silent values can uphold cultural norms about inappropriate and inappropriate conversations. So when you are quiet or talk, you have to be clear about what must be held and what must be revealed.

The results showed that cross tabulation showed *Koh Ngomong's* attitude amounted to 32 people (52.5%) and the attitude of "No *Koh Ngomong*" amounted to 29 people (47.5%) with 18 internal / canal reporting lines (29.5%) and external / line complaints as many as 43 people (70.5%) in reporting fraud. These results indicate the majority of the attitude of "No *Koh Ngomong*" using the complaints channel externally (line complaints) as many as 19 people (31.1%). **This support H₂** which states that employees who behave "No *Koh Ngomong*" tend to choose the external reporting path in reporting fraud received.

The results of this study are supported by the results of research on the type of fraud committed by Near et al. (2004) and Alisjahbana and Manning (2007). The results suggest that someone tends to report cheating when they are the only person who knows or is aware of cheating. Furthermore, Robinson et al. (2012) states, based on attribution theory, employees intend to conduct Whistleblowing if they contain fraud. However, research is not in accordance with the results of research by Moberly (2006) stating the direct path to the board of directors encourages Whistleblowing to be more effective than external channels because it avoids blocking and filtering information to company executives.

Based on Law No. 25 of 2009 concerning public services, it requires government agencies to provide a public service complaint unit as part of improving public services (Jawa Pos; 16 Juli 2018). Through the LAPOR program application! It is expected that there will be increased participation in submitting complaints on public services. The external reporting path through the complaints line has characteristics similar to the LAPOR program application! launched by the government. Even though a whistleblower acts "Not *Koh Ngomong*", they still consider the security factor as a result of reporting fraud. Maslow's motivation theory states that one of the human needs is security needs Maslow (1994). Safety (safety needs) refers to a person's need for security and protection from physical and emotional crimes, and guarantees of physical needs must be fulfilled. This means that there is a need for reporting channels where employees can report wrongdoing without fear. The complaints line has strong procedural security because it is managed by an independent third party outside the company (Kaplan et al., 2009). The involvement of independent parties and reporting procedures through the website will increase one's trust in the complaints system in an organization.

Conclusion

The results of data processing and discussion can be concluded that there is no difference in reporting lines for employees who are *Koh Ngomong* and who are not *Koh Ngomong*. This proves that honesty when speaking, is not the best policy and silent vice versa (holding and holding relevant information) is an obligation if needed in everyday life. Value *Koh Ngomong* can uphold cultural norms about inappropriate and inappropriate conversations. So when *Koh Ngomong* / silence or talk must be clear what must be detained and what must be revealed, and technological advances affect the

reporting path to be used. This is related to the costs that must be borne by the whistleblower.

Based on the conclusions of the research results, suggestions can be given to the management of the organization to build a good system in improving complaints services that can guarantee the confidentiality and security of the reporter. Alternative reporting with anonymous channels can increase employee participation in making complaints. It can also be suggested for university-level managers to create an adequate complaints system that can be used by all academics at the University. It is hoped that this system can become an input in improving the quality of education and services at the university level.

This study has several limitations that cannot be avoided and can affect the results of the research. This case is presented in an illustrative form, which is a simplification of situations and conditions in the real world. So that the cases presented in the experimental instruments have not fully reflected the cases that occurred in the field, in addition, ecological similarities still need to be improved. This is due to the use of participants who are students who may not have been directly involved in budgeting.

Based on existing limitations, further research is expected to use the actual senior accountant as a participant to increase ecological similarity to the actual situation. Further research can also continue the analysis of whistleblowing attitudes by involving other variables that can influence someone in choosing a reporting path, such as the level of the materiality of fraud, rewards, and promotion. In addition, researchers can also develop research by incorporating other cultural factors into the research model.

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