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TESTING BYSTANDER EFFECT ON WHISTLEBLOWING

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ABSTRACT: This research aims to examine and analyze the factors that influence the intention to do whistleblowing based on the bystander effect theory, which includes diffusion of responsibility, social influence, and evaluation apprehension. This research used a quantitative approach. The data used was primary data. Data was collected by distributing questionnaires to 84 respondents who were final semester students of the Accounting Department, Faculty of Economics and Business, Hasanuddin University. Multiple linear regression analysis was used as the analytical method. The results revealed that partially the diffusion of responsibility and evaluation apprehension had a negative and significant effect on the intention to whistleblowing, while social influence did not affect the intention to whistleblowing. Simultaneously, the diffusion of responsibility, social influence, and evaluation apprehension affected the intention to whistleblowing.

KEYWORDS: bystander effect, diffusion of responsibility, social influence, evaluation apprehension, intention to whistleblowing

1. Introduction

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Fraud is a deliberate act by one individual or more in management, those charged with governance, employees or third parties that involve the use of deception to gain unfairly or unlawfully (SA 240 IAPI 2013:7). Fraud is a serious threat to the survival of an organization and is increasingly dangerous if it occurs continuously over a long period. History has recorded that many large companies in the world were destroyed because of various frauds that occurred in these companies but were too late to be detected and handled. Enron and World.com are examples of large companies that have been destroyed because of fraud that has occurred continuously over a long period.

Report To The Nation's released by ACFE in 2020 examined 2,504 cases of fraud from 125 countries which resulted in a total loss of around 3.6 billion US dollars. The results of this research show that 86% of fraud cases use an asset misappropriation scheme, 43% use a corruption scheme and only 11% use a financial statement fraud. However, the losses caused by each fraudulent scheme are inversely proportional, with financial statement fraud schemes contributing to the highest average loss of \$954,000, followed by corruption and asset misappropriation schemes of \$200,000 and \$100,000, respectively.

The results of the ACFE research and the collapse of large companies such as Enron have confirmed that fraud is a serious threat to companies. Therefore, a mechanism for preventing and detecting fraud that occurs in a company is needed. One of the most popular fraud prevention mechanisms after the fall of Enron was the whistleblowing system. This system provides a means for internal and external parties of the company to take whistleblowing when they find out a fraud.

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Whistleblowing is the disclosure of unlawful acts, unethical/immoral acts, or other actions that can harm the organization and stakeholders committed by internal parties (employees, managers, directors, internal auditors) and external parties (former employees, suppliers, external auditors) to the leadership of other organizations or institutions that can take action on the violation (KNKG, 2008: 3). Based on this understanding, people who work in the accounting field have the potential to become whistleblower actions whistleblowing). Being a whistleblower is not easy. Individuals who know of an act of fraud within the organization will experience an ethical dilemma in deciding whether to whistleblowing or remain silent.

The dilemma faced by prospective whistleblowers was caused by two perceptions of the actions of whistleblowing (Raharjo, 2015: 104). The first view considers whistleblowing as a traitorous act that violates organizational loyalty norms. On the other hand, the second view considers whistleblowing as an act of hero and protector of values that are more important than organizational loyalty. In addition to facing a dilemma because of these two views, prospective whistleblowers are also faced with the threat of losing their jobs if the perpetrators of fraud are their superiors or employees who have higher positions.

The results of a survey conducted by the Institute of Business Ethics (2007) concluded that one in four employees knew of a violation/fraud but 52% who knew about the violation/fraud chose to remain silent and did not take any action (Semendawai et al, 2011:70). One of the main reasons these employees do not report fraud is the belief that "others will report it" (ERC, 2012:5). This belief indicates that there is a bystander effect that influences decision-making on prospective whistleblowers.

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The bystander effect was first proposed by psychologists from the United States, namely John M. Darley & Bibb Latané in 1968. Darley & Latané stated the bystander effect as a phenomenon where individuals tend not to help in an emergency when they are together with other people than when alone. The larger the number of people, the less likely someone will help (Hogg & Vaughan, 2018:530). When aware of an emergency, individuals tend to only act like observers when other individuals jointly know the condition (Brink et al, 2015: 126). According to Gao (2014:88) the bystander effect in the context of whistleblowing refers to the tendency of employees who are aware of fraud not to report it because they are aware that other employees have known of the fraud. Fraud in a company can be categorized as a dangerous and emergency condition because it can result in losses.

Three factors cause the bystander effect namely the diffusion of responsibility, social influence, and evaluation apprehension (Sari, 2018: 184). Diffusion of responsibility is a condition of decreasing sense of personal responsibility to report a fraud because other individuals are aware of the fraud. This is because each individual assumes that other individuals are in the process of taking action (Brink et al, 2015: 130). Social influence refers to the need to behave appropriately and socially. When aware of fraud, individuals will look to the actions of other individuals to help define the situation. If no individual acts or reports the fraud, other individuals will conclude that not reporting is an act that is considered socially appropriate. Evaluation apprehension is an individual's fear that the actions they take will be viewed negatively by other individuals (Sari, 2018:185).

Meanwhile, the perpetrators of fraud based on the results of ACFE's research mostly came from the accounting department. Although the fraud behavior of the accounting department from 2010 to 2020 experienced a downward trend from 22% (367 cases) to 14% (277 cases), this

department still occupies the top position as a contributor to fraud cases. This shows that people who work in the accounting field are very prone to fraud and have the potential to become whistleblowers. Therefore, it is important to know the factors that influence the intention of individuals to take whistleblowing, especially individuals related to the accounting field.

Accounting students are individuals who will mostly work in the accounting field. Therefore, it is important to know the factors that influence the intention to take whistleblowing based on the perceptions of accounting students. According to Owusu (2020:478) an understanding of current student perceptions of whistleblowing and the factors that drive their intentions will be useful for organizations that may employ these students after graduation. This understanding can also provide a basis for universities to develop curricula that can foster student intentions from an early age to become whistleblowers. This makes the writer interested in choosing students as the object of research.

Research related to the bystander effect on the intention to whistleblowing has been carried out by Gao et al (2014). Intentions whistleblowing, reporting channels, the bystander effect, and the status of fraud perpetrators among lower-level employees. Gao found that employees' intention to report fraudulent acts through internal channels decreased when other employees became aware of the fraud. This shows that the bystander effect harms the intention to do whistleblowing. The bystander effect is moderated by the perception of personal responsibility for reporting fraud. This sense of personal responsibility will decrease (diffusion of responsibility) when other individuals know that fraud is happening.

Research conducted by Alisa Brink, C. Kevin Eller, and Huiqi Gan (2015) aims to examine the bystander effect and the strength of the evidence on intention to report fraud. The results show that when there is strong evidence that fraud has occurred, individuals with sole knowledge (no other individual is aware of the fraud) are more likely to report it than when other individuals are aware of it. This happens because there is a diffusion of responsibility among the individuals who know the fraud.

Research conducted by Robinson et al (2011) found that employees are less likely to report fraud if they are the only person aware of the fraud. This is contrary to the theory of the bystander effect. According to Robinson et al (2011:225) the diffusion of responsibility may not occur in the context of whistleblowing because whistleblowers often have more time to consider the situation and the perpetrators of fraud are often not strangers. However, according to Robinson, further research is needed to confirm these findings.

Research on the relationship between the bystander effect and the intention to do whistleblowing is still very rare. Some of the studies discussed previously only focused on one proxy for the bystander effect, namely the diffusion of responsibility, and the results varied. In addition, no research investigates the relationship between the three factors causing the bystander effect (diffusion of responsibility, social influence, and evaluation apprehension) to do whistleblowing.

Based on the description above, the authors will conduct further research related to the bystander effect on the intention to do whistleblowing based on the perceptions of accounting students. What distinguishes this research from previous research is the addition of social influence and evaluation apprehension as proxies for the bystander effect.

Based on the background described above, the identification of problems in the form of research questions is as follows:

1. Is there any effect of diffusion of responsibility on the intention to do whistleblowing?
2. Is there a social influence on the intention to do whistleblowing?
3. Is there an influence of evaluation apprehension on the intention to do whistleblowing?

2. Research Objectives

To answer the research questions above, the following research objectives were formulated:

1. To prove and analyze the effect of the diffusion of responsibility on the intention to do whistleblowing.
2. To prove and analyze the social influence on the intention to do whistleblowing.
3. To prove and analyze the effect of evaluation apprehension on the intention to do whistleblowing.

3. Literature Review

Prosocial behavior is defined as a voluntary action aimed at generating benefits for others (Manafe, 2016:114). According to Buasmeister and Bushman (2008:254) prosocial behavior includes actions that are beneficial to other people or society in general. Baron and Branscombe (2012: 290) add that prosocial behavior is not based on the expectation of personal gain. Prosocial behavior in the organizational context can be defined as actions taken by members of the organization against individuals, groups, or organizations that aim to improve the welfare of the individual, group, or organization (Brief and Motowidlo, 1986:711).

Baron and Branscombe (2012: 290) say that prosocial behavior is a common part of social life and can be found in everyday life. Donating, complying with regulations, charities, and helping others are examples of prosocial behavior. According to Brief and Motowidlo (1986:714) whistleblowing (disclosure of fraud) is a prosocial behavior in an organizational context. This statement is quite reasonable because whistleblowing can provide benefits and prevent the organization from greater losses.

Prosocial behavior is influenced by individual factors and situational factors (Aronson et al, 2013). Individual factors include empathy, emotion, values, and norms held by individuals. While situational factors refer to the surrounding conditions and the individual's environment. One situational factor is the presence of other people. According to Jhon M. Darley & Bibb Latané, the presence of other people will reduce the intention to take prosocial actions known as the bystander effect.

The bystander effect was first proposed by a psychologist from the United States, namely John M. Darley & Bibb Latané in 1968. Darley & Latané stated the bystander effect as a phenomenon where individuals tend not to intervene (provide assistance or assistance). report to the authorities) in an emergency when they are with other people rather than when alone. The larger the number of people, the less likely someone will intervene (Hogg & Vaughan, 2018:530). This theory also explains that three factors cause a person not to intervene in an event including the diffusion of responsibility, social influence, and evaluation apprehension.

Diffusion of responsibility is a phenomenon of decreasing sense of responsibility to take action in an emergency as the number of bystanders. Latané & Rodin (1969:199) explain that if there is only one observer (bystander) in an emergency, he or she will bear 100% of the personal responsibility for taking action and 100% of the risk that may be experienced if he does not take action. The presence of other people will cause a decrease in the sense of personal responsibility.

According to Hogg and Vaughan (2018: 240), social influence is a process in which individual behavior is influenced by the presence of other people, either directly or indirectly. Furthermore, Sari (2018: 184) explains that humans as social beings need to behave in the right and socially acceptable way. Individuals tend to change their behavior to meet the demands of the social environment.

According to Fischer et al (2011: 518) evaluation apprehension refers to the fear of being judged by others when acting in public. Individuals are afraid to make mistakes or their actions are inadequate if they feel that they are being watched by others. Furthermore, Sari (2018: 185) that individuals are afraid of their actions being judged negatively by others, so they tend not to be interested in taking action in an emergency when other people are around them.

The observer intervention decision tree (bystander intervention decision tree) is a model of the decision-making process developed by Darley and Latané to explain the occurrence of the bystander effect (Aronson et al, 2013:364). The model consists of 5 stages that must be passed to make a decision. The presence of other people at each stage can cause help/intervention not to occur (Baumeister and Bushman, 2008: 278). The first step is to be aware of what is happening. One of the obstacles faced is distracted individual attention. Individuals who are busy or in a hurry tend not to pay attention to events happening around them (Baumeister and Bushman 2008: 278-279).

The second stage is to interpret the event as an emergency. Individuals tend to act quickly if they realize they are in an emergency condition (Hogg & Vaughan, 2018:531). One-way individuals define a situation is by looking at the behavior of others. This is based on the assumption that other people are more aware of the current situation so that their behavior must be followed. This condition is known as social influence.

The third stage is the assumption of responsibility. Recognizing an emergency is not enough to get individuals to act. Individuals must have a sense of personal responsibility for action. The barrier at this stage is called the diffusion of responsibility (Baumeister and Bushman, 2008:280). The presence of several individuals causes a sense of responsibility to decrease.

The fourth stage is knowing what action is needed and how to do it. Barriers to offering direct help are feelings of incompetence, individuals feeling unqualified to help, or individuals thinking that others are more qualified than themselves (Baron and Branscombe, 2012: 300). The fifth stage is implementing the decision or taking action. The obstacle faced by individuals at this stage is the fear that their actions have potentially negative consequences (Baron and Branscombe, 2012: 300). At this stage, the individual is hampered because he experiences evaluation apprehension.

Miceli et al (1991:115) stated that the bystander intervention decision tree can be used to explain the process of individuals making decisions before doing whistleblowing. Based on this model, individuals must go through several stages before whistleblowing. The first stage is whether the individual is aware of any activity that is considered a violation or fraud. In the second stage, the individual assesses whether the activity requires intervention and cannot be tolerated. In the third stage, the individual considers whether he is responsible for taking action. If the answer to the three questions is no, the individual will not do whistleblowing. In the fourth stage, the individual determines what action to take, evaluates the suitability of the action, and weighs the risks and expected benefits. the stage, the individual's belief in the potential for his actions to bring about change or harm plays an important role in action whistleblowing, at this

stage the form of reporting and to whom the report is given will be considered.

Whistleblowing is the disclosure of violations, unlawful acts, unethical acts, or other actions that can harm the organization to internal authorities or to external parties who can take action (KNKG, 2008: 2). According to Brief and Motowidlo (1986:114) whistleblowing is an act that is closely related to prosocial behavior. Miceli et al (1991:115) support this statement because whistleblowing, in general, provides benefits to individuals, organizations, consumers, and stakeholders. The benefits in question are preventing the occurrence of greater losses and stopping further crimes from occurring.

The intention is defined as the desire to perform the behavior (Jogiyanto, 2007:29). The intention is the main factor that drives a person to perform a behavior. Therefore, intentions can be used to predict individual behavior. Furthermore, Jogiyanto (2007:29) explains that intentions are not always static. Intentions can change over time because they are influenced by knowledge and various events around the individual.

According to Ajzen (1991) intention is accurate enough to predict voluntary behavior. Intentions are assumed to capture the motivational factors that influence behavior. The motivational factor is indicated by how much desire and effort the individual plans to perform a behavior.

Based on these two explanations, the intention to do whistleblowing can be defined as the individual's planned desire or effort to do whistleblowing. The greater the individual's intention to do whistleblowing, the greater the possibility of whistleblowing. Whistleblowing is real action in the form of reporting or disclosing fraud committed by individuals.

4. Research Framework

Whistleblowing is one way that can save the company from losses due to unethical or fraudulent behavior. To carry out whistleblowing, the individual must first have an intention. One of the factors thought to influence the intention to do whistleblowing is the bystander effect. The bystander effect is the tendency of individuals to remain silent and not want to intervene in an emergency or crime event when other individuals are aware of the event factors causing the bystander effect consists of diffusion of responsibility, social influence, and evaluation apprehension. This research aims to examine the effect of these three factors on the intention to do whistleblowing. Figure 2.4 below provides a framework for developing hypotheses in this research.

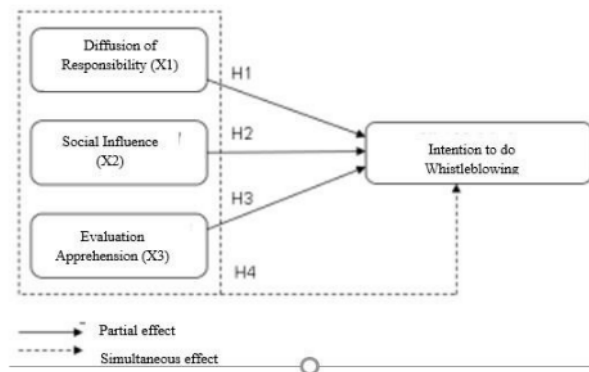


Figure 4.1 Research Framework

5. Hypothesis

Based on this framework, a conceptual framework for this research was developed as follows.

H1 : Diffusion of responsibility has a negative effect on the intention to do whistleblowing

H2 : Social influence has a negative effect on the intention to do whistleblowing

H3 : Fear of evaluation (evaluation apprehension) has a negative effect on the intention to do whistleblowing

H4 : Diffusion of responsibility, social influence, and fear of evaluation (evaluation apprehension) have a simultaneous effect on the Intention to do whistleblowing

6. Research Methods

This research is descriptive research using a quantitative approach. A quantitative approach is done by using a questionnaire. Respondents will fill out a questionnaire to see their views on the variables that have been determined. For this reason, the method of this research was the survey method. This research was included in descriptive correlational research which explains the effect of the independent variable on the dependent. The analysis technique used linear regression which is expressed in a mathematical relationship regarding the diffusion of responsibility, social influence, and evaluation apprehension on the intention to do whistleblowing. The unit of analysis in this research is an individual, namely a student. undergraduate program (S1) Department of Accounting, Hasanuddin University.

The locus of this research was the Faculty of Economics and Business (FEB) Hasanuddin University, Makassar, Indonesia. This research was conducted for one semester which includes data collection, data processing, and making research reports.

A population is a group of people, events, or everything that meets the characteristics that have been determined by the researcher (Sekaran & Bougie, 2016: 236). The population in this research were students of the 2016 and 2017 undergraduate programs (S1) majoring in accounting at Hasanuddin University. The selection of accounting students, especially the 2016 and 2017 batches, who have entered the final semester stage is because this group will soon graduate and most likely will work in accounting and finance. According to ACFE data, the accounting sector

occupies the first position as a source of fraud perpetrators (fraud) during the 2010-2020 period. Therefore, people who work in this field also have a high potential for whistleblowing. Owusu (2020:478) explains that an understanding of students' current perceptions of whistleblowing and the factors that drive their intentions will be useful for organizations that might hire these students after graduation. In addition, in everyday life, students also often come into contact with various fraudulent behaviors such as cheating, leaving absenteeism, plagiarism, etc.

The sample is part of the population members selected to be used as a basis for drawing conclusions that can be generalized to the population. The method of determining the sample in this research was a purposive sampling technique. Sekaran & Bougie (2016: 248) explained that the purposive sampling technique is sampling based on the criteria that have been determined by the researcher. The sample criteria in this research were as follows:

1. Undergraduate students majoring in accounting at Hasanuddin University who are active.
2. Have passed the Auditing II course
3. Have passed the Professional Ethics of Accountants or Professional Ethics of Public Accountants

By using these criteria, accounting students were assumed to have known what whistleblowing is, the ethical dilemmas they face, and other obstacles. The type of data in this research was primary data. The data is in the form of a score of respondents' answers given through a questionnaire. The method of data collection in this research is to provide questionnaires to respondents. The questionnaire is a list of written statements that have been previously formulated that the respondent will answer.

The questionnaire was arranged on a Likert scale designed to examine how strongly the subject agrees or disagrees with statements on a 5 (five) point/point scale. Answers are scored using a 5 (five) point Likert scale. The answer choices from the research scores used for each question/statement are a score of 1 (one) for a strongly disagree answer (STS), a score of 2 (two) for a disagreeable answer (TS), a score of 3 (three) for a neutral answer (N), a score of 4 (four) for the answer agree (S), and a score of 5 (five) for the answer strongly agree (SS).

Variable	Diffusion
Diffusion of responsibility (Hussain et al, 2017)	<ol style="list-style-type: none">1. Perception of personal responsibility2. Perception of responsibility of others
Social influence (Venkatesh et al, 2003)	<ol style="list-style-type: none">1. Influence of others2. The influence of the closest people3. The influence of the social environment
Evaluation apprehension (Liu dan Lowe, 2016)	<ol style="list-style-type: none">1. Worries about the opinions of others2. Worries about the impression caused3. Fear of their actions not being accepted by others4. Fear of make mistakes5. Fear of negative judgement

	5. Fe
Intention to do whistleblowing (Rustiarini and Sunarsih, 2017)	1. Intention to do whistleblowing 2. Plan to do whistleblowing 3. Efforts to do whistleblowing

Table 6.1 Operational Variables

The statements in the questionnaire were prepared based on the variable indicators that have been formulated previously. The list of variables and indicators can be seen in table 6.1. To test the feasibility of the questionnaire, researchers used validity and reliability tests.

The collected data were then analyzed using the multiple linear regression analysis methods with the help of SPSS v25 software. Multiple linear regression analysis is a technique used to define the relationship between several independent variables and one dependent variable. To test the suitability of the regression model, the researcher used the classical assumption test which included a normality test, multicollinearity test, and heteroscedasticity test.

7. Research Results

Data description

This research data was obtained by distributing questionnaires to students of the accounting undergraduate program at Hasanuddin University class of 2016 and 2017. The distribution and collection online were carried out from March 31, 2021 to April 9, 2021 using the google form. The details of the number of questionnaires distributed, returned, and eligible for analysis can be seen in table 7.1.

Table 7.1 Distribution of Questionnaires

Information of questionnaires	Number	Percentage
Questionnaires distributed	90	100%
Questionnaires returned	90	100%
Completed questionnaires filled out and can be processed	84	93,3%

Source: Primary data (2021)

The percentage of returned questionnaires reached 100% but the questionnaires that could be processed were only 93.3% or as many as 84 questionnaires. This is due to the existence of 6 questionnaires that experienced outliers. Outliers are data that deviate too far from the rest of the data in a data set. To avoid bias, the researcher decided to eliminate the data. The cause of the data outliers is because the answers of the six respondents have very extreme differences from the average answers of all respondents. This is because the respondents answered without paying attention to the statements given.

Characteristics of Respondents

The respondents of this research were 84 people, 37 students in semester 10 (class of 2016) and 47 students in semester 8 (class of 2017). Demographically, the characteristics of respondents can be divided into two groups based on gender and age.

Table 7.2 Respondents' Gender

Gender	Number	Percentage
Male	34	40,48%
Female	50	59,52%
Total	84	100%

Source: Primary data (2021)

Table 7.2 shows that respondents who are male are 34 people (40.48%), while the female respondents were 50 people (59.52%). These data illustrate that female respondent dominate in this research.

Table 7.3 Respondents' Age

Age	Number	Percentage
21 years	22	26,19%
22 years	40	47,62%
23 years	17	20,24%
24 years	5	5,95%
Total	84	100%

Source: Primary data (2021)

Table 7.3 shows that the respondents in this research were aged between 21 years to 24 years. The respondents aged 22 years dominated with a total of 40 people (47.62%). Both of these things indicate that the respondents have entered adulthood and are able to make judgments in the decision-making process. It can be concluded that the respondents are quite suitable to be the object of this research.

Descriptive Statistics of Data

This research used descriptive statistics to describe the data by looking at the minimum, maximum, average (*mean*), and standard deviation (*standard deviation*) values. The descriptive statistics of this research are presented in the following table.

Table 7.4 Descriptive Statistics of Data

Variable	N	Minimum	Maximum	Mean	Std. Deviation
<i>Diffusion of Responsibility</i>	84	6	29	14,87	6,272
<i>Social Influence</i>	84	9	38	22,15	7,946
<i>Evaluation Apprehension</i>	84	8	40	22,45	9,155
Intention to do Whistleblowing	84	11	40	29,04	8,689
Valid N (listwise)	84				

Source: Primary data processed (2021)

The total score of respondents' answers for the responsibility variable is in the range of 6 (minimum) to 29 (maximum) with an average value (mean) of 14.87. The average value is greater than 6.272 which is the standard deviation value. This shows that the average value (mean) is a good representation of the overall data.

Variable influence has a total score of respondents' answers with a range of 9 (minimum) to 38 (maximum) and an average value (mean) of 22.15. The average value is greater than 7.946 which is the standard deviation value. This shows that the average value (mean) is a good representation of the overall data.

The total score of respondents' answers for the variable evaluation apprehension is in the range of 8 (minimum) to 40 (maximum) with an average value (mean) of 22.45. The average value is greater than 9.115 which is the standard deviation value. This shows that the average value (mean) is a good representation of the overall data.

The total score of respondents' answers for the variable of intention to do whistleblowing is in the range of 11 (minimum) to 40 (maximum) with an average value (mean) of 29.04. The average value is greater than 8.689 which is the standard deviation value. This shows that the average value (mean) is a good representation of the overall data.

Data Analysis

Before testing the hypothesis to determine the relationship between the independent variable and the dependent variable, it is necessary to first test the feasibility of the research instrument and the regression model used. To test the suitability of the regression model, the researcher used the classical assumption test which included a normality test, multicollinearity test, and heteroscedasticity test.

Testing the Feasibility of Research Instruments

Validity Testing

Test validity test aims to measure the validity of each question item in a questionnaire. The question item is declared valid if the r-count value > r-table value with a significance value of 5%. For a sample of 84 with a significance level of 5%, the r-table value used is 0.2146. The

results of the validity test can be seen in the following table.

Table 7.5 Result of Validity Testing

Variable	Item	r-count	r-table	Result
Diffusion Of Responsibility (X1)	X1.1	0,921	0,2146	Valid
	X1.2	0,923	0,2146	Valid
	X1.3	0876	0,2146	Valid
	X1.4	0,900	0,2146	Valid
	X1.5	0,856	0,2146	Valid
	X1.6	0,872	0,2146	Valid
Social Influence (X2)	X2.1	0,870	0,2146	Valid
	X2.2	0,857	0,2146	Valid
	X2.3	0,890	0,2146	Valid
	X2.4	0,906	0,2146	Valid
	X2.5	0,912	0,2146	Valid
	X2.6	0,885	0,2146	Valid
	X2.7	0,868	0,2146	Valid
	X2.8	0,847	0,2146	Valid
Evaluation Apprehension (X3)	X3.1	0,930	0,2146	Valid
	X3.2	0,937	0,2146	Valid
	X3.3	0,933	0,2146	Valid
	X3.4	0,949	0,2146	Valid
	X3.5	0,935	0,2146	Valid
	X3.6	0,941	0,2146	Valid
	X3.7	0,940	0,2146	Valid
	X3.8	0,871	0,2146	Valid
Intention to do whistleblowing (Y)	Y1	0,861	0,2146	Valid
	Y2	0,942	0,2146	Valid
	Y3	0,942	0,2146	Valid
	Y4	0,899	0,2146	Valid
	Y5	0,928	0,2146	Valid
	Y6	0,939	0,2146	Valid
	Y7	0,922	0,2146	Valid
	Y8	0,891	0,2146	Valid

Source: Primary data processed (2021)

Based on table 7.5 it can be concluded that all questionnaire statement items have an r-count value greater than the r-table value with a significance level of 5% so that all items are declared valid. Each item can be used to measure the research variables.

Reliability Testing

Test Reliability test aims to measure the reliability of a questionnaire which is an indicator

of a variable. The questionnaire is declared reliable if the value of Cronbach Alpha (α) > 0.60 for each variable. The Cronbach Alpha (α) values for each of the research variables are presented in the following table.

Table 7.6 Reliability Test Results

Variable	Cronbach Alpha (α)	Result
Diffusion Of Responsibility	0,948	Reliable
Social Influence	0,957	Reliable
Evaluation Apprehension	0,977	Reliable
Intention to do whistleblowing	0,972	Reliable

Source: Primary data processed (2021)

Table 7.6 shows that the Cronbach Alpha (α) value for all variables is greater than 0.60 so that it meets the reliability requirements. Based on these results, it can be concluded that the measuring instrument or instrument used in this research can measure variables reliably.

Testing the Feasibility of the Regression Model Normality

Test The normality test aims to determine whether the confounding variable or residual has a normal distribution in the regression model (Ghozali, 2018:161). If there is an abnormal distribution then the regression model is declared invalid. This research uses the Kolmogorov-Smirnov test with the provisions of a normal distribution if the significance value is > 0.05. The results of the normality test are presented in the following table.

Table 7.7 Normality Test Results One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters	Mean	.0000000
	Std. Deviation	3,98647644
Most Extreme Differences	Absolute	0,053
	Positive	0,050
	Negative	-0,053
Test Statistic		0,053
Asymp. Sig. (2-tailed)		0,200

Source: Primary data processed (2021)

Table 7.7 shows a significance value (Asymp. Sig) of 0.200. Based on these results, it can be concluded that the significance value is greater than 0.05 so the data used in this research is declared normally distributed.

Multicollinearity Test

The multicollinearity test aims to determine whether in a regression model there is a correlation between independent variables. A good regression model does not correlate with independent variables. This research uses the calculation of the value of tolerance and variance inflation factor (VIT) to determine the presence or absence of multicollinearity. If the value of the variance inflation factor (VIF) < 10 and the tolerance value > 0.10, it can be said that the model is free from multicollinearity. The results of the multicollinearity test are presented in the following table.

Table 7.8 Multicollinearity Test Results

Variable	Tolerance	VIF
Diffusion Of Responsibility	0,322	3,110
Social Influence	0,211	4,746
Evaluation Apprehension	0,277	3,612

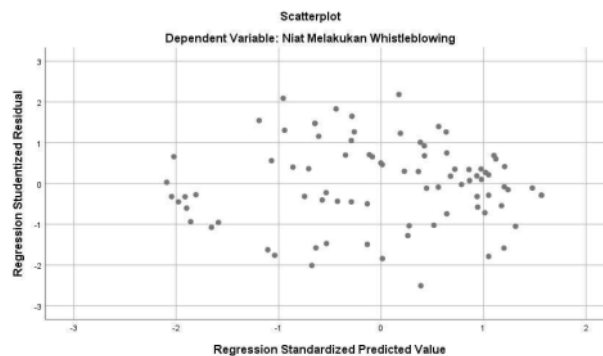
Primary data processed (2021)

Table 7.8 shows that the variable responsibility diffusion (diffusion of responsibility) has a VIF value of 3.110 and a tolerance 0.322, the social influence variable has a VIF value of 4.746 and a value 0.211 and the evaluation fear variable (evaluation apprehension) has a VIF value of 3.612 and a tolerance 0.277. Based on these results, it can be concluded that there is no multicollinearity between independent variables because each variable has a variance inflation factor (VIF) < 10 and a tolerance value > 0.10.

Heteroscedasticity Testing

Test the heteroscedasticity test aims to determine whether in a regression model there is an inequality variance from the residuals of one observation to another observation. A good regression model is a model in which there are no symptoms of heteroscedasticity. To determine the presence or absence of heteroscedasticity symptoms, graph analysis can be used by paying attention to the spread of points on the scatterplot. If the spread of these points does not form a regular pattern or a clear pattern and the points spread above or below zero on the Y axis, it is said that there is no heteroscedasticity. The test results can be seen in the following graph.

Figure 7.9 Heteroscedasticity Test Results



Source: Primary data processed (2021)

Figure 7.9 shows the points on the scatterplot spread below and above the zero point on the Y-axis and do not have a regular spreading polo. Thus, it can be concluded that the regression model used in this research did not experience symptoms of heteroscedasticity.

Hypothesis Testing Results

Multiple Linear Regression

Analysis Multiple linear regression analysis was used to determine how much influence the independent variable had on the dependent variable. This research uses a tool in the form of the SPSS Version 25 application to perform multiple linear regression analyses. The results of the regression analysis of this research are presented in the following table:

Table 7.9 Results of Multiple Linear Regression Analysis

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Table 7.10 Results of Multiple Linear Regression Analysis

Variable	Regression Coefficient (β)	Significance
Constanta	48,512	0,000
Diffusion Of Responsibility	-0,916	0,000
Social Influnence	0,023	0,849
Evaluation Apprehension	-0,284	0,003

Source: Processed primary data (2021)

Table 7.10 shows the results of multiple linear regression analysis which is can be written in quotation =

$$Y = 48,512 - 0,916X_1 + 0,023X_2 - 0,284X_3 + e$$

The regression equation model above can be explained in several parts as follows:

1. The constant value is 48,512, which means that if all independent variables (X) are assumed to be zero, then the value of the dependent variable (Y) or the intention to do whistleblowing is 48,512.
2. The regression coefficient for the diffusion of responsibility variable or X1 is 0.916 with a negative value, meaning that each increase of 1 point of diffusion of responsibility will result in a decrease in the intention to do whistleblowing by 0.916 points.
3. The regression coefficient for the social influence variable or X2 is 0.023 with a positive value, meaning that every 1-point increase in social influence (influence) will result in an increase in the intention to do whistleblowing by 0.023 points.
4. The regression coefficient of the evaluation apprehension or X3 is 0.284 with a negative value, meaning that every increase of 1 point of evaluation fear (evaluation apprehension) will result in a decrease in the intention to do whistleblowing by 0.284 points.

Coefficient of Determination Test Results (R2)

The coefficient of determination (R2) shows how much the ability of the independent variable to explain the dependent variable. The value of the coefficient of determination is

between zero and one. The smaller the value of the coefficient of determination (R^2), the more limited the ability of the independent variable in explaining the dependent variable. In contrast, the value of the coefficient of determination (R^2) which is close to one indicates that the independent variables provide almost all of the information to predict the dependent variable (Ghozali, 2018:97). The results of the coefficient of determination (R^2) in this research can be seen in the following table.

Table 7.11 Coefficient of Determination Test Results

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	0,889	0,790	0,782	4,061

Source: Processed primary data (2021)

Based on table 7.11 it is known that the coefficient of determination (R^2) shown in the Adjusted R Square 0.782 or 78.2%. This shows that the independent variable used in this research is able to explain the dependent variable of 78.2% and the remaining 21.8% is influenced or explained by other factors other than the independent variables involved in this research.

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Partial Test Results (t-test)

The partial test or t-test aims to determine how much influence each independent variable has on the dependent variable. A partial test is done by comparing the value of the t-count and t-table and seeing the level of significance. If the t-count > t-table and the significance level is <0.05, the hypothesis is accepted. On the other hand, the hypothesis is rejected if the t-count value is < t-table and the significance level is > 0.05. To find out the value of the t-table in the regression model, it is necessary to determine the value degree of freedom (df) with the formula $df = nk - 1$, n is the number of samples used in the research and k is the number of independent variables so that it can be seen that the value of df in this research is 80 ($df = 84 - 3 - 1$). The significance level in this research is 5% and is research that uses directional hypotheses or one side (direction) so that the t table value is 1.66412. The results of the t-test for this research can be seen in the following table.

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Table 7.12 Partial Test Results (t-test)

Variable	t-count	Significance	Result
Diffusion of Responsibility	-7,307	0,000	Significance
Social Influence	0,191	0,849	Not Significance
Evaluation Apprehension	-3,070	0,003	Significance

Source: Primary data processed (2021)

Based on table 7.12 it is known the diffusion of responsibility variable has a t-count of 7.307 with a negative value and a significance level of 0.000. These results indicate that the t-count is greater than the t-table ($7.307 > 1.66412$) and the significance value is less than 0.05. Thus, it can be concluded that the diffusion of responsibility has a negative and significant effect on the intention to whistleblowing so the H1 hypothesis.

The accepted influence diffusion variable social has a t-count of 0.191 with a positive value and a significance level of 0.849. These results indicate that the t-count is smaller than the t-table ($0.191 < 1.66412$) and the significance value is greater than 0.05. Thus, it can be concluded that social influence does not affect the intention to do whistleblowing, so hypothesis H2 was rejected.

Variable evaluation apprehension has a t-count of 3.070 with a negative value and a significance level of 0.003. These results indicate that the t-count is greater than the t-table ($3.070 > 1.66412$) and the significance value is less than 0.05. Thus, it can be concluded that evaluation apprehension has a negative and significant effect on the intention to do whistleblowing so hypothesis H3 is accepted.

Simultaneous Test Results (F Test)

The F statistical test aims to determine whether all of the independent variables simultaneously affect the independent variables. The basis used to assess the hypothesis is to see the significant value and the F-count value. If the significance value is less than 0.05 and the F-count $>$ the F-table value, it can be concluded that all independent variables simultaneously have a significant effect on the dependent variable. The F-table value for this research based on the statistical table is 2.72.

Table 7.13 Simultaneous Test Results (F Test)

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4947.857	3	1649.286	100.030	.000

The results of the simultaneous test in table 7.13 show the F-count value of 100.03 and a significance level of 0.000. These results show the value of F-count $>$ F-table ($100.03 > 2.72$) and a significance level of $<$ 0.05 ($0.000 < 0.05$). Thus, it can be concluded that the diffusion of responsibility, social influence, and evaluation apprehension have a simultaneous effect on the intention to whistleblowing so hypothesis H4 accepted.

Discussion of Research Results

The Effect of Diffusion of Responsibility Intention to do Whistleblowing

The first hypothesis states that diffusion of responsibility has a negative effect on the intention to do whistleblowing. The hypothesis was declared accepted after going through a partial test (t test) with the result that the t-count value was greater than t-table ($7.307 > 1.66412$) and a significance value of 0.000 (less than 0.05). Thus, it can be concluded that the diffusion of responsibility has a negative and significant effect on the intention to do whistleblowing. This

indicates that the individual's intention to do whistleblowing will decrease along with the increase in the number of other individuals around him due to a decrease in their sense of personal responsibility.

The existence of the influence of the presence of other individuals on a person's behavior following prosocial theory. This theory explains that one of the factors that influence prosocial behavior is the presence of other people which is a situational factor. The presence of other people can cause an observer effect (bystander effect).

The results of this research also support the bystander effect proposed by Jhon M. Darley & Bibb Latané (1968). The theory explains that individuals tend not to intervene or be apathetic to certain events when together with other individuals. Furthermore, this theory explains the cause of this apathy because of the diffusion of responsibility or a decrease in the sense of personal responsibility as the number of individuals involved/witnessing an event increase. The decrease in personal responsibility causes individuals to assume that other people are more responsible and are in the process of intervening so that the individual does not feel the need to interfere.

The results of this research are in line with the results of several previous studies. One of them is the research of Gao et al (2014) which found that the perception of personal responsibility affects the individual's intention to do whistleblowing. In addition, research by Brink et al (2015) confirms that the diffusion of responsibility causes a decrease in individual intentions to do whistleblowing.

Based on the explanation above and the results of this research, it can be concluded that the more individuals who know about a fraud event, the smaller the individual's intention to report it. This is due to the diffusion of responsibility which makes the sense of personal responsibility to report a fraud decrease and raises the assumption that other people will report it.

Social Influence on Intention to do Whistleblowing

The second hypothesis states that social influence has a negative effect on the intention to do whistleblowing. The hypothesis was declared rejected after going through a partial test (t test) with the result that the t-count value was smaller than t-table ($0.191 < 1.66412$) and a significance value of 0.849 (greater than 0.05). Thus it can be concluded that social influence does not influence the individual's intention to do whistleblowing.

The result of this research does not in line with the theory bystander effect which states that individual behavior is influenced by the behavior of other individuals around them (Darley & Latané 1968). This theory argues that individuals will tend to follow the behavior of the majority in their group so that when the majority of individuals in an individual are apathetic to an event, other individuals will follow it. In the context of whistleblowing, the apathy shown by the majority of individuals in a group will cause other individuals to think that the fraud that occurred is not a serious problem. In other words, individuals use the behavior of others to define an event and make it the basis for taking action or not.

French and Raven (1993) in Hogg and Vaughan (2018: 242) explain that social influence can occur if there is power and social power from the source of influence. These strengths can be in the form of power (reward power), coercive power (coercive power), informational power (informational power), expert power (expert power), legitimacy power (legitimate power) or reference power (referent power).

Based on the description above, the researcher concludes that there are two possible

explanations why social influence has no effect. First, the researcher assumes that social influence does not occur because the social groups that are the sample of this research are students in which each individual in the group is still equal and does not yet have a hierarchy of positions so social power is difficult to form. The second possibility is that individuals who are the research sample do not use the behavior of others to define an event or as a basis for taking action. However, these two things still need to be investigated further.

The Effect of Evaluation Apprehension on Intention to do Whistleblowing

The third hypothesis states that evaluation apprehension has a negative effect on the intention to do whistleblowing. The hypothesis was declared accepted after going through a partial test (t test) with the result that the t-count value was greater than t-table ($3.070 > 1.66412$) and a significance value of 0.003 (less than 0.05). It can be concluded that evaluation apprehension has a negative and significant effect on the intention to do whistleblowing. This means that the intention to carry out whistleblowing will decrease if individuals feel that their actions will be judged negatively by others or there are possible negative consequences that will be received from these actions.

The existence of the influence of the presence of other individuals on a person's behavior in accordance with prosocial theory. This theory explains that one of the factors that influence prosocial behavior is the presence of other people which is a situational factor. The presence of other people can cause an observer effect (bystander effect).

The results of this research are in line with the theory bystander effect proposed by Jhon M. Darley & Bibb Latané (1968). This theory explains one of the causes of individuals being apathetic when there are other people around them because of fear or anxiety about judgments or negative consequences that might occur if they take an action. This condition is known as evaluation apprehension.

The results of this research are also in line with the results of research by Libriani & Utami (2015), Aliyah & Marisan (2017) and Nugraha et al. (2017) which found that the perception of consequences that may be borne by individuals lowers the intention to do whistleblowing. Based on several explanations that have been described previously, the researcher concludes that individuals tend not to want to do whistleblowing when they feel that other people will evaluate the action negatively or there is a possibility of negative consequences that will be borne.

Effect of Diffusion of Responsibility, Social Influence and evaluation Apprehension on Intention to do Whistleblowing

The third hypothesis states that the effect of diffusion of responsibility, social influence, and fear of evaluation apprehension) to the intention to do whistleblowing. The hypothesis was declared accepted after going through a simultaneous test (F test) with the result that the calculated F value was greater than the F-table ($100.03 > 2.72$) and a significance value of 0.000 (less than 0.05). Thus, it can be concluded that the diffusion of responsibility, social influence, and evaluation apprehension has a simultaneous effect on the intention to whistleblowing. This means that the intention to do whistleblowing is influenced by the individual's perception of personal responsibility, the influence of the behavior of others in the environment, and the individual's perception of the possibility of negative consequences when doing whistleblowing.

The theory bystander effect was proposed by Jhon M. Darley and Bibb Latané (1968).

This theory explains that three factors cause individuals to be apathetic when they find out about crime events. The first factor is the diffusion of responsibility (diffusion of responsibility) is a phenomenon of decreasing sense of personal responsibility to take action in an emergency as the number of bystanders. The second factor is social influence, namely the tendency of individuals to behave according to their environment in the hope of wanting to be liked and the desire to behave socially. The third factor is evaluation apprehension, namely the individual's fear that his actions will be judged negatively by others and bring harm.

The results of this research indicate that when an individual finds out about fraud, there is a possibility that the individual will not report it because he feels he has no personal responsibility (diffusion of responsibility) to do this which causes apathy. When more and more individuals are apathetic, other individuals in the same group also do the same thing because of social influence. This social influence causes individuals to be afraid to take actions that are contrary to the behavior of the majority of members of their social groups because of the fear of negative judgments or consequences that may be received as a result of taking an action (evaluation apprehension).

8. Conclusion

This research aims to examine and analyze the factors that influence the intention to do whistleblowing theory bystander effect which includes the diffusion of responsibility, social influence, and evaluation apprehension. Based on the results of the research described in the previous chapter, the following conclusions can be drawn:

1. The diffusion of responsibility has a negative and significant effect on the intention to do whistleblowing. This shows that the more people who know about fraud, the lower the intention to do whistleblowing because of the decreased sense of personal responsibility to do so.
2. Social influence does not affect the intention to do whistleblowing. This shows that the behavior or attitudes of other people whom both know a fraud does not affect the individual's intention to do whistleblowing. The researcher assumes that social influence does not occur because the research sample in a hierarchical position is homogeneous so that social power is not formed which is one of the conditions for the occurrence of social influence. In addition, there is a possibility that the sample does not use the behavior of others to define the seriousness of a fraud.
3. Fear of evaluation (evaluation apprehension) has a negative and significant effect on the intention to do whistleblowing. This shows that individuals tend not to intend to do whistleblowing when they feel that their actions will cause them to receive negative consequences or negative judgments from others.
4. Diffusion of responsibility (diffusion of responsibility), social influence (social influence), and fear of evaluation (evaluation apprehension) have a simultaneous effect on the intention to do whistleblowing.

Suggestions

Based on the research results and conclusions that have been described previously, the researchers provide the following suggestions:

1. The independent variables in this research only focused on the factors described in the bystander effect. The researcher suggests that further research should add other variables such as

the implementation of the whistleblowing system (WBS), position or position, and strength of evidence.

2. Researchers suggest that further research uses samples of employees or company managers who have experience in the world of work specifically in companies that have implemented a whistleblowing system (WBS).

3. Suggestions for universities to include discussions related to whistleblowing in lecture materials so that students can better understand the benefits of whistleblowing as a fraud prevention tool.

Research Limitations

This research has several limitations that may affect the quality of the data and can be taken into consideration for future researchers. The limitations in question are as follows:

1. Lecture policy online was still in progress, so it was not possible to distribute the questionnaire directly. To overcome these obstacles, the researchers distributed online but this method took a long time because the respondents did not directly send the questionnaires back.

2. Some respondents filled out the questionnaire with inconsistent answers so this kind of questionnaire could not be entered during data processing.

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