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ANTECEDENTS OF WHISTLEBLOWING INTENTION AMONG ACCOUNTING STUDENTS

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ABSTRACT

There have been many studies that mention factors or triggers that can cause someone to do whistleblowing or become a whistleblower in the workplace, but limited studies on academic class. This study aims to analyze factors affecting whistleblowing intention among accounting students in Universitas Muhammadiyah Yogyakarta. This method of this study used primary data by quantitative survey with descriptive approach. The respondents are students in Universitas Muhammadiyah Yogyakarta. The result found that there are significant positive effect of attitude, subjective norm, perceived behavioral control, integrity culture towards whistleblowing intention of student in Universitas Muhammadiyah Yogyakarta and only variable of past cheating experience that has a negative effect towards whistle blowing intention of student in Universitas Muhammadiyah Yogyakarta.

KEYWORDS: Whistleblowing intention, Attitude, Subjective Norm, Perceived Behavioral Control, Past Cheating, and Integrity Culture.

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1. INTRODUCTION

Cheating commonly takes place among students not only in elementary school but also at the university level. This action can be done when there is an opportunity in both public and private institutions. There are many factors why students cheat; one of the reasons why students are cheating is because they are afraid to fail. Recently, one of students in China university was caught cheating on exams but ironically because of this incident the student jumped and committed suicide from the building of the university, either because of the pressure from the family that makes the student depressed or the education system that is too tight from the campus itself (suara.com, June 11, 2020). Having less than perfect grade point from other students, demanding to be the best of his

family, or not being able to continue his studies made great factors of student doing cheating. Several cheating incidents still occur nowadays, there were 510 students disqualified from the university selection through the computer-Based Written Test (UTBK). 218 among them were caught bringing cell phones, talking to others, and taking pictures of the questions to be shared to others, the rest were not identified so they had the potential to do jockey or be done by someone else (Kabar24, August 14, 2020). It is an important issue that can be degenerative to the academic reputation of the universities because incompetence will reflect badly on it due to the inability of the alumni while working in the field. Dineshwar and Ashween (2013) found that students who have engaged in cheating are more likely to cheat in the future compared to those who have not.

Another reason why researching cheating is also an important issue is that cheating can be harmful to the students as individuals. Students who cheat would gain unfair advantage over those who do not, especially in an environment where grades are important for future employment an even for scholarship as the next studies, this could be injustice that affects one's well-being without others knowing. Therefore, this incident needs to be taken seriously, this phenomenon happens in almost every country especially Indonesia, Indonesia is also one of the countries which deal with this problem, media already report the incident of cheating in Indonesia since the national examination become the standard for academic qualification (Panjaitan, 2017).

It is found from the research conducted by Panjaitan (2017) that The Federation of Indonesian Teachers Association reported that there were 102 allegations of cheating practices in 2011, 317 cases in 2012, 1035 cases in 2013 and in the following year the cheating cases were continuing. The presentation will probably be even higher considering the current learning system and examinations are implemented online due to the covid-19 pandemic that is happening, very high possibility of students cheating or doing various ways to get the maximum score with the benefit of not being supervised by the teacher or supervisor directly. This student-cheating phenomenon is particularly important given trends that show cheating is widespread and on the rise.

Basri et al (2017) said that by blowing the whistle, it can stop the incident of cheating. Whistleblowing may minimize acts of cheating and prevent all the problems and losses associated with cheating. To be a whistleblower is not as easy as piece of cake, many people are still afraid and doubt to report acts of wrongdoing (Meng and Fook, 2011). The low number of participants in whistleblowing is still pathetic, people still worry whether they will be injured or in danger both financially and physically.

Other studies suggest that there are many factors that can affect someone to be a whistleblower. Personal cost as individual factors, ethnicity, and gender as demographic factors even an organizational commitment as the environmental factors (Bernawati and Napitupulu, 2018). Perceived organizational support, team norms, and perceived moral intensity can also improve the individual antecedents and whistleblowing intention (Latan et al, 2018). Being a whistleblower can be challenging for herself even when people know that there was something wrong with how things going on in how people cheat in exam or even in an educational institution like university.

University as an institution that are demanded to have good governance is supposed to be free from any kind of wrongdoings especially cheating, however the phenomenon shows that there are various misappropriations even in the university itself, with competition between universities, it does not open up the possibility that the campus just legalizes its students to cheat so that the overall results of the student's cumulative achievement index score are fairly good then it will indirectly boost the name of the campus (Hapsari and Seta, 2019).

Many countries have implemented a policy on whistleblowers at universities, so both students and campus staff can boldly report if there are actions that lead to incident of cheating, but the Indonesian government has not made such policy. Furthermore, there have been only few research findings about whistleblowing in the university. However, there have been many studies that mention factors or triggers that can cause someone to do whistleblowing or become a whistleblower. From these findings, the researcher is interested in conducting a study entitled "Factors Affecting Whistleblowing Intention Among Accounting Students: Empirical study at Universitas Muhammadiyah Yogyakarta". This research was adapted through research from Stone et al. (2012) about whistleblowing in the classroom; the researcher questionnaire was also adopted from Stone et al (2012) instrument. The researcher would like to know the factors that can influence someone to do whistleblowing in university.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Literature Review

Theory of Planned Behavior

Theory of Planned Behavior was introduced by Ajzen and Fishbein in 1991, it is an extension of the theory of reasoned action (TRA), this theory talks about how some determinant factors can influence someone to do something or performing specific behavior in this case whistleblowing intention. Theory of Planned Behavior (TPB) focused on the determinant factors that are attitude, subjective norm, and perceived behavioral control that give a huge impact in behavioral intention and predict a number of different behaviors (Montano and Kasprzyk, 2015).

Fraud Diamond Theory

In 2004, fraud theory was introduced by Wolfe and Hermanson (2004), the theory was known as the Fraud Diamond Theory. Fraud Diamond Theory is the development of the Fraud Triangle Theory by Cressey in 1950 to find out how the origin of the cheating acts occur as the basis for the intention of cheating in student. Fraud Diamond Theory adds the capability element as a fourth element in addition to the elements of pressure, opportunity and rationalization previously described in the Fraud Triangle Theory.

Whistleblowing

Whistleblowing is a term widely used to describe an act whereby wrongdoing is exposed (Brennan, 2012). The term whistleblower is defined as a person who reveals facts to the public about a scandal, danger, malpractice, or corruption (Mbambangsulistio, 2018). According to Aprani (2017), there are two types of whistleblowing that is internal whistleblowing and external whistleblowing. Internal Whistleblowing occurs when the whistleblower report the violation to the authorities in that institution which has the right to handle such violations, such as superiors and parties operational manager. This type of whistleblowing reporting is only for parties in those organizations or people related to the institution. As for the purpose of doing internal whistleblowing is because employees who know the violation consider the violation can be detrimental to the institution. External Whistleblowing is usually done by employees who consider violations committed by other employees will harm the company and society. In addition, reporting is delivered to outside parties companies such as the authorities or the mass media. External whistleblowing is done when whistleblowing internal failed to handle the violation.

Latan et al. (2018) tested model proposed by Alleyne et al (2013) found that the intention of whistleblowing both internally and externally is influenced by the individual level antecedents, the individual level antecedents includes attitudes toward whistleblowing, perceived behavioral control, independence commitment, personal responsibility for reporting and personal cost of reporting this factors is related to how the theory of planned behavior can applicable to identify the intention of

whistleblowing and how it react to the fraud of cheating, in Indonesia there is a Law Number 13 of 2006 concerning Protection of Witnesses and Victims explained that the whistleblower also a witness (rapporteur) so that he has rights, but the policy is more applicable on a large scale if it involves important institutions with serious fraud such as corruption or fraud. policies on protection at a small level such as students or university staff so far have not been widely enforced at Indonesian universities. However, organizations need to take steps such as creating codes of ethics or they got some learning about ethics in education when the semester begins (Stone et al., 2012).

2.2. Hypothesis Development

Attitude and Whistleblowing Intention

A person who holds strong beliefs positively will perform a positive attitude that result a feeling that cheating is wrong and cannot be ignored from that it can trigger someone to have intention to blow the whistle. Research by Latan et al. (2018) revealed that attitude as part of the individual levels has a positive influence so it can improve someone's intention to blow the whistle. Putri (2019) also revealed that attitude shows a positive effect of employee intention to take the whistleblowing action. Based on the statement and several previous studies, the researcher can draw conclusions to submit hypotheses:

H1: Attitude has a positive effect on the student to take whistleblowing intention.

Subjective Norm and Whistleblowing Intention

Ajzen (2007) in the theory of planned behavior said that subjective norms is the extent to which a person has motivation to follow people's views on behavior that will do. If individuals feel it is not right to cheat, and determined by others around him who do not practice cheating even for quite a long time, then he or she will ignore the view people about the behavior of cheating, and because of the surrounding gives a good influence of the law of cheating must be enforced and how ethics should be maintained then there will be a possibility someone blows the whistle.

Based from this opinion, the researcher can conclude to submit hypotheses:

H2: subjective norm has a positive effect on the student to take whistleblowing intention.

Perceived Behavioral Control and Whistleblowing Intention

Perceived Behavioral Control from the theory of planned behavior is an individual perception about the ease or difficulty to perform a behavior, it is the individuals perception of how easy or difficult it is to perform certain behaviors depending on the opportunities that exist (Ajzen 2005). This is also similar to the fraud diamond theory that incidents of fraud, especially cheating can occur based on opportunity, rationalization, pressure around him, and the capability to cheat.

Perceived control is determined by control beliefs concerning the presence of facilitators and barriers to cheat, appear by their impact of each control factor to facilitate or inhibit the cheating (Montano and Kasprzyk, 2015). If someone consider it as to much risk even if they actually want to try to cheat but know the negative impact will come by doing cheating not just for their self but others, then they will likely to blow the whistle.

Alleyne et al. (2016) and Latan et al. (2018) found a relationship between Perceived Behavioral Control and the intentions of whistleblowing give a positive impact. From the statement, the following hypothesis can be derived:

H3: perceived behavioral control has a positive effect on the student to take whistleblowing intention.

Past Cheating and Whistleblowing Intention

Past cheating in this state means someone who has done cheating either in the past or some time ago. The advantage coming from cheating is based from theory of fraud diamond that is opportunity, pressure, rationalization, and capability. Opportunity is came up by ineffective system that allows an individual to commit cheating. The concept of perceived opportunity suggests that people will take advantage of circumstances available to them (Kelly and Hartley, 2010).

Someone who will cheat must also have the traits and abilities needed to do so, and that this person was already aware of the opportunities can be dangerous (Ruankaew, 2016). It can occur if the person not only can read the situation but also used to cheat in the past. Josephson Institute (2009) said that a person who has been cheating can predicts the probability of doing the same act again (iMcCabe et al. 2006). McCabe et al. (2006) also said that the behavior of cheating has a higher presentation to continues based on the history of cheating in the past.

From those statement, the possibility of someone in the past have done cheating very unlikely to blow the whistle, and the following hypothesis can be formulated as follows:

H4: past cheating experience has a negative effect on the student to take whistleblowing intention.

Integrity Culture and Whistleblowing Intention

The negative impact of someone from doing cheating can impact their integrity, but it can also come because their integrity environment created the incident as mutual benefit. Opportunity in fraud diamond theory is created by ineffective control or system in some organization that allows individual or group to commit unethical behavior. The concept of opportunity suggests that people will take advantage especially when they have pressure from circumstances available to them (Kelly and Hartley, 2010).

Bachore (2016) said that academic cheating can occur either in institutional or individual. In institutional cheating might attempt to inflate scores, perhaps to ensure that its students dolwell for the institution quality. From the following statement, one of the factors that increase incidence of cheating or plagiarism is the weakness of campus integrity and ethics. As result in Simon et al. (2004) research, they found that students are willing to report cheating when the campus climate supports academic integrity.

Based on the explanation, it can be concluded that student will likely blow the whistle if the academic ethic implemented properly and the hypothesis conclusions can be drawn:

H5: integrity culture has a positive effect on the student to take whistleblowing intention.

3. RESEARCH METHOD

This research wants to find out the factors that affect whistleblowing intention in students at Universitas Muhammadiyah Yogyakarta. The subjects of this research are students in Universitas Muhammadiyah Yogyakarta in the semester 2, 4 and 6. This research will use primary data by quantitative method with survey descriptive approach. Descriptive is a study of a subject or object to see the picture of phenomena that happen in population. The sampling technique that will be used in this study is consecutive, consecutive sampling technique is selection of samples by

specifying subjects who met the inclusion criteria included in the study until a certain period. This technique is done to make it easier for researchers to get a willing subject where subjects who come or have just met researchers according to the criteria will be taken to be used as a research sample. This study used a survey method with a questionnaire instrument to collect data. The instrument used in this study was adapted from a questionnaire about whistleblowing in the classroom by Stone et al. (2012). The questionnaire consisted of six parts. All of the part is filled with questions about attitude toward cheating, subjective norms, perceived behavioral control, cheating behavior, and integrity culture. The survey items were measured on a 5-point Likert-type scale.

This questionnaire uses a Likert scale consisting of positive and negative statements. These statements have a value, namely the positive statement has a value of 1, 2, 3, 4, 5. In a negative statement, the value held is the opposite of a positive statement, namely 5, 4, 3, 2, 1 (Budiman and Riyanto, 2014). Each statement consists of Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree as responses of agreement and disagreement. Never, Rarely, Sometimes, Often, and Always as response for frequency. Bad, Not Good, Good Enough, Good, and Very Good as response of performance. Respondents were asked to determine one answer that has been provided and respondents are only asked to put a sign (√) on the appropriate answer according to the respondent.

This study involved six variables consisting of one dependent variable and five independent variables. Dependent variable for this study is whistleblowing intention. It is defined as the actions of people from an institution or organization that reports an action that is considered to violate the provisions of the authorities and in here the case will be about the incident of cheating behavior or people who report the cheating incident. The independent variables for this study are attitude, subjective norm, perceived behavioral control, integrity culture, and past cheating experience. Attitude towards whistleblowing intention about cheating is defined as a person's attitude in assessing an action that was being seen, sensed and carried out is means good or bad. Subjective norm towards whistleblowing intention in this case cheating is one's perception by seeing other people to do the cheating behavior. Perceived Behavioral Control towards whistleblowing intention about cheating is an individual perception about the ease or difficulty to perform a behavior of cheating. Integrity Culture toward this cheating behavior in bring up to blow the whistle is defined as a culture or habit that happen in someone environment, which include their academic integrity, their friendship, the honesty the he/she used to do, see, and meet which influenced their person's ideology about cheating behavior and whistleblowing intention. Past cheating experience is a person's history of cheating or someone who has done cheating either in the past or some time ago.

4. RESEARCH FINDING AND ANALYSIS

4.1 Research Finding

Based on the survey results in December-January 2020, the number of questionnaires distributed was 90 questionnaires. In which, 90 questionnaires were returned. In this study researchers used convenience sampling technique, the selection of this amount is adjusted to the minimum allowable sample limit supported by Baley's statement which states that the study uses statistical data analysis, the minimum allowed sample size is 30 (Mahmud, 2011). Therefore, at the end 90 questionnaires could be used for data processing and passed the validity, reliability, multiple linear regression, and other tests.

Based on respondent's characteristics, majority of gender are women with 66 person or 73,3% and the year of study was mostly forming grade 2017 with 54 person or 60%. Based on results of the normality test, Sig.(2-tailed) of the the multiple regression is bigger than alpha asymp.sig 0,741 > 0,05, it means that the researcher's data is normally distributed. The results of the multicollinearity

test presented in Table 4.17, we can conclude that all independent variables have a VIF value smaller < 10 and a Tolerance value > 0.1 , which means that the regression model in this study is free from multicollinearity. From the Heteroscedasticity test result, it is known that the data is above or below 0 and data is more likely to spread or not form certain patterns, which means that there is no heteroscedasticity.

Table 1. Coefficient Determination Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.766 ^a	.587	.563	3.065

a. Predictors: (Constant), Integrity Culture, Past Cheating, Subjective Norm, Attitude, Perceived Behavioral Control

Table 1, shows that the Adjusted R square is 0.563 It means that 56.3% of the 5th independent variables they are subjective norm, integrity culture, perceived behavioral control, attitude and experience of past cheating simultaneously affect whistleblowing intention variable. Meanwhile 43.7% (100% - 56.3%) can be explained by other variable outside the research. We can conclude that the results of 5th independent variables have a fairly large numbers in explaining the dependent variable.

Table 2. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.815	2.558		1.101	.274
Attitude	.427	.104	.318	4.090	.000
Subjective Norm	.277	.077	.284	3.618	.001
Perceived Behavioral Control	.347	.094	.302	3.685	.000
Past Cheating	-.376	.077	-.358	-4.887	.000
Integrity Culture	.172	.069	.193	2.502	.014

a. Dependent Variable: Whistleblowing Intention

Based on the partial regression test hypothesis 1 is accepted that attitude has a positive and significant effect on Whistleblowing Intention. Similarly, hypothesis 2 is also accepted that subjective norm has a positive and significant effect on Whistleblowing Intention. Hypothesis 3 is also accepted that perceived behavioral control has a positive and significant effect on Whistleblowing Intention. Hypothesis 4 is rejected because past cheating has a negative and significant effect on Whistleblowing Intention. Although the p value is below ≤ 0.05 , but the direction is on the opposite direction with the hypothesis. Finally, hypothesis 5 is accepted that integrity culture has a positive and significant effect on Whistleblowing Intention. Hypothesis 5 is accepted.

4.2 Discussion

The Effect of Attitude Towards Whistleblowing Intention in Student University.

The result of hypotheses testing indicates that H1 is accepted which means that the attitude has a positive effect on the intention of whistleblowing actions. The results of this study are consistent

with the research conducted by Siallagan et al., (2017) and Putri (2019) which states that the attitude has positive influence on the intention to conduct the whistleblowing actions.

The attitude that arises is the result of students belief in cheating behavior which seems bad behavior. Even though cheating has the advantage that they can achieved great score, the risk of being caught cheating and things that arise from being caught by many people are more to be feared. Cheating is inappropriate and there are lots of risks that will arise by cheating, and it came out as injustice to those who cheat with those who try hard on their own. That is why students who hold strong beliefs positively about the risk of cheating will result from performing a positive attitude toward the behavior that is report the cheating.

The result of this study is supported by the prosocial behavior theory and planned behavior theory. Means that attitude is one of the factors that have influence on employee to take the whistleblowing action. If someone has a good attitude, they can think that be a whistleblower or reporting is a good thing to avoid someone wrongdoing.

The Effect of Subjective Norm Towards Whistleblowing Intention in Student University

The result of hypotheses testing indicate that H2 is accepted which means that the subjective norm has a positive effect in the intention to conduct the whistleblowing actions. The results of this study are consistent with researches previously that conducted by Siallagan et al., (2017) and Iskandar and Saragih (2018) which also has result from subjective norm have a positive effect on the intention to conduct whistleblowing actions.

The results of this study confirm the theory of planned behavior that a person has motivation to follow people's views on behavior that he/she will do. It means that the higher the level of the subjective norm believed by students gained from influence and support those around them such as peers, or seniors, or from the closest of friends, the higher their intentions to do whistleblowing. As described in that theory of perception positive someone about a behavior will make the person have the intention to demonstrate that behavior.

The Effect of Perceived Behavioral Control Towards Whistleblowing Intention in Student University

The result of hypotheses testing indicates that H3 is accepted which means that perceived behavioral control has a positive effect on the intention of whistleblowing actions. The results of this study are consistent with researches previously that conducted by Istiqomah and Anisykurlillah (2020) which also has result that perceived behavioral control has a positive effect to whistleblowing intention. There is a positive influence that the higher perceived behavioral control which is characterized by an attitude that ignores people perceptions or opinions others, do the behavior consciously and on over personal control, as well as feeling ready and responsible for accepting the risk then the stronger the student intention to do whistleblowing. This can be understood if someone maintains their identity without fear of getting social sanctions for reporting wrongdoing acts, then no losses were obtained by being a whistleblower. In addition, each grade will always be given understanding and internalization of learning materials (especially anti-plagiarism, and anti-cheating) so that they are able to cultivate their positive attitude within whistleblowing.

The Effect of Past Cheating Towards Whistleblowing Intention in University

The results of the hypothesis testing indicate that H4 is rejected which means that the past cheating experience give the negative influence on student on intentions to carry out the whistleblowing action. The results of this study are similar to previous research by Dineshwar and Ashween (2013)

who also found that students who have engaged in cheating are more likely to cheat again compare to those who did not. The results of this study confirm the theory related to one of the element of fraud triangle theory that is opportunity, opportunity is came up by ineffective system that allows an individual to commit cheating. The concept of perceived opportunity suggests that people will take advantage of circumstances available to them (Kelly and Hartley, 2010). For example, it can occur from luxurious behavior, have a close relationship with the buyer or supplier (Survey Fraud Indonesia, 2017). It can make a bigger chance of someone to repeat the behavior again.

The Effect of Integrity Culture Towards Whistleblowing Intention in University.

The results of hypothesis testing indicate that H5 is accepted which means that the integrity culture strengthens the positive influence on the intention to carry out whistleblowing actions. The results of this study are consistent with previous research by Popoola et al., (2017) who also found a significant effect of institutional ethics on campus policies on the relationship of academic fraud among business students. In this study also said that academics were encouraged to put significant emphasis on the implicit forms of ethical institute to curb academic cheating among students. From the result, we can conclude that university as an institution that are demanded to have good governance are supposed to be demanded to be free from any kind of wrongdoings especially in cheating. University regulations, like a policy for student who committing cheating and also appreciating students who report cheating, the provision of education on ethics has a big share in the fact that the university strictly prohibits the incidence of cheating. This has an impact in which students will also be afraid if they will commit cheating. By designing a better lecture system, universities can improve the academic quality and ethics of students by facilitating and fully supporting lecturers in their efforts to minimize the incidence of fraud in the lecture process.

5. CONCLUSION

This research aim to find out factors that influence whistleblowing intention of students in Universitas Muhammadiyah Yogyakarta, and based from the findings we found that there are significant positive effect of attitude, subjective norm, perceived behavioral control, integrity culture towards whistleblowing intention of student in Universitas Muhammadiyah Yogyakarta and only the past cheating experience that has a negative effect on students intention to take whistleblowing action. The answers of some respondents were less diverse. It makes researchers a little bit worried in processing the data and there are several questionnaires that must be eliminated because of defects. For the next researchers are recommended to extend the research sample not only in accountan department but also another department in Universitas Muhammadiyah Yogyakarta, because this case may happen anywhere. And also for the next researchers are recommended to add the influence or the effect of religion as variable independent to whistleblowing intention.

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