UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

DAFTAR PUSTAKA

Abdillah, W., & Jogiyanto. (2015). *Partial Least Square (PLS) Alternatif Structural Equation Modeling (SEM) dalam Penelitian Bisnis* (D. Prabantini, Ed.). C.V Andi.

Afe, C. E. iko, Abodohoui, A., Mebounou, T. G. C., & Karuranga, E. (2019). Perceived organizational climate and whistleblowing intention in academic organizations: evidence from Selçuk University (Turkey). *Eurasian Business Review*, *9*(3), 299–318. https://doi.org/10.1007/s40821-018-0110-3

Ajzen, I. (1991). The Theory of Planned Behavior. Dalam *ORGANIZATIONAL BEHAVIOR AND HUMAN DECISION PROCESSES* (Vol. 50).

Ajzen, I. (2005). *Attitudes, Personality and Behavior* (2 ed.).

Albarracin, D., Johnson, B. T., & Zanna, M. P. (2005). *The Handbook of Attitudes*. Psychology Press. www.psypress.com

Alleyne, P., Haniffa, R., & Hudaib, M. (2019). Does group cohesion moderate auditors' whistleblowing intentions? *Journal of International Accounting, Auditing and Taxation*, *34*, 69–90. https://doi.org/10.1016/j.intaccaudtax.2019.02.004

Anggraeni Mersa, N., Sailawati, & Elok Larasatining Malini, N. (2021). Pengaruh Whistleblowing System, Sistem Pengendalian Internal, Budaya Organisasi, dan Keadilan Organisasi Terhadap Pencegahan Kecurangan. Dalam *Jurnal Akuntansi Keuangan dan Bisnis* (Vol. 14, Nomor 1). https://jurnal.pcr.ac.id/index.php/jakb/

Anggraini, E. S., & Reskino, R. (2020). Pengaruh Organizational Justice Dan Religiosity Terhadap Employee Fraud Dengan Dimediasi Whistleblowing Intention. *Akuntabilitas*, *13*(2), 175–190. https://doi.org/10.15408/akt.v13i2.16857

Ay, F. A. (2018). Adaletin Olmadığı Yerde Islık Çalamamak, Örgütsel Adaletin Whistleblowing (İfşa Etme) Niyeti Üzerine Etkisi - The Inability to Whistle Where There is No Justice, The Effect of Organizational Justice on Whistleblowing Intention. *Journal of Business Research - Turk*, *10*(4), 246–266. https://doi.org/10.20491/isarder.2018.522

Badan Kepegawaian dan Pengembangan Sumber Daya Manusia. (2026, Januari). Badan Kepegawaian dan Pengembangan Sumber Daya Manusia. https://bkpp.jogjakota.go.id/statistik/?tahun=2026&bulan=1

Barus, L. B. (2022). THE STREET-LEVEL BUREAUCRACY IMPLEMENTATION IN PUBLIC SERVICE IN VILLAGES. *JOURNAL OF*

UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

PUBLIC ADMINISTRATION AND POLICY ISSUES, *1*(1), 31–36. https://doi.org/10.56282/slr.v1i1.53

Becker, J. M., Cheah, J. H., Gholamzade, R., Ringle, C. M., & Sarstedt, M. (2023). PLS-SEM's most wanted guidance. Dalam *International Journal of Contemporary Hospitality Management* (Vol. 35, Nomor 1, hlm. 321–346). Emerald Publishing. https://doi.org/10.1108/IJCHM-04-2022-0474

Bernawati, Y., & Saputra, R. S. (2020). *Public Management and Accounting Review*.

Blau, P. M. (1964). Justice in Social Exchange. *Sociological Inquiry*, *34*(2), 193–206. https://doi.org/https://doi.org/10.1111/j.1475-682X.1964.tb00583.x

Budiastuti, D., & Bandur, A. (2018). *Validitas dan Reliabilitas Dengan Analisis dengan NVIVO, SPSS dan AMOS*. Penerbit Mitra Wacana Media.

Chang, A., & Brewer, G. A. (2023). Street-Level bureaucracy in public administration: A systematic literature review. *Public Management Review*, *25*(11), 2191–2211. https://doi.org/10.1080/14719037.2022.2065517

Cheliatsidou, A., Sariannidis, N., Garefalakis, A., Passas, I., & Spinthiropoulos, K. (2023). Exploring Attitudes towards Whistleblowing in Relation to Sustainable Municipalities. *Administrative Sciences*, *13*(9). https://doi.org/10.3390/admsci13090199

Chon, M. G., Lee, H., & Jeong-Nam, K. (2020). Values of Government Public Relations for a Rocky Road to Participatory Democracy: Testing Public Engagement, Empowerment, and Serenity Hypotheses in Public Sector Communication. *Partecipazione e Conflitto*, *13*(2), 1110–1131. https://doi.org/10.1285/i20356609v13i2p1110

Cropanzano, R., Anthony, E. L., Daniels, S. R., & Hall, A. V. (2017). Social exchange theory: A critical review with theoretical remedies. *Academy of Management Annals*, *11*(1), 479–516. https://doi.org/10.5465/annals.2015.0099

Dawis, A. M., Wardhani, R. S., Nurlette, H., Widyrapratiwi, R., Milasari, L. A., Zaenudin, M., Inayah, I., Haryadi, D., Asri, Y. N., & 'Ulya, K. (2024). *Panduan Praktis Analisis Variabel* (N. Mayasari & Nurlaila Qomarotun, Ed.; 1 ed.). CV. Tohar Media.

Dharma, P. W., & Maradona, A. F. (2025). Whistleblowing mechanism: what factors make it effective? *Publisia: Jurnal Ilmu Administrasi Publik*, *10*(1), 121–133. https://doi.org/10.26905/pjiap.v10i1.14813

Dworkin, T. M., & Baucus, M. S. (1998). Internal vs. External Whistleblowers: A Comparison of Whistleblowering Processes. *Journal of Business Ethics*.

UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Forester, B. J., Idris, A., Khater, A., Afgani, M. W., & Isnaini, M. (2024). Penelitian Kuantitatif: Uji Reliabilitas. *Edu Society: Jurnal Pendidikan, Ilmu Sosial, dan Pengabdian Kepada Masyarakat*, *4*, 1812–1820. https://jurnal.permapendis-sumut.org/index.php/edusociety

Hair, J., & Alamer, A. (2022). Partial Least Squares Structural Equation Modeling (PLS-SEM) in second language and education research: Guidelines using an applied example. *Research Methods in Applied Linguistics*, *1*(3). https://doi.org/10.1016/j.rmal.2022.100027

Hair, J. F. ., Hult, G. T. M. ., Ringle, C. M. ., & Sarstedt, Marko. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Sage.

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *MULTIVARIATE DATA ANALYSIS EIGHTH EDITION*. Annabel Ainscow. www.cengage.com/highered

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. https://doi.org/https://doi.org/10.1007/978-3-030-80519-7

Han, J., & Kim, C. (2025). Public sector corruption in South Asia: focusing on institutional factors with a two-step fsQCA. *Humanities and Social Sciences Communications*, *12*(1). https://doi.org/10.1057/s41599-025-04477-9

Hardani, Andriani, H., Auliya, N. H., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). *Metode Penelitian Kualitatif dan Kuantitatif* (H. Abadi, Ed.). CV. Pustaka Ilmu.

Harminanto, F. (2024, Oktober 1). Dugaan Korupsi PMI Kota Yogya, Jaksa Tuntut Terdakwa 15 Tahun Penjara dan Kembalikan Uang Rp 21 Miliar. *krjogja*. https://www.krjogja.com/yogyakarta/1245149000/dugaan-korupsi-pmi-kota-yogya-jaksa-tuntut-terdakwa-15-tahun-penjara-dan-kembalikan-uang-rp-21-miliar

Homans, G. C. (1958). Social Behavior as Exchange. Dalam *American Journal of Sociology* (Vol. 63, Nomor 6). https://www.jstor.org/stable/2772990?seq=1&cid=pdf-

Huwaida, H. (2019). *STATISTIKA DESKRIPTIF* (A. Pratomo, Ed.; 1 ed.). POLIBAN PRESS. https://press.poliban.ac.id/uploads/file/Statistika_Deskriptif_v_3_0_Unesco.pdf

Indayani, I., & Yunisdanur, V. (2020). A Study of Whistleblowing Intentions in Government Sector. *Jurnal Reviu Akuntansi dan Keuangan*, *10*(2), 285–301. https://doi.org/10.22219/jrak.v10i2.10269

UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Indriasih, D. (2020). *WHISTLEBLOWING Wujudkan Tata Kelola Perusaahan Lebih Baik* (Sixteen, Ed.). CV CENDEKIA PRESS.

Iskandar, A., & Hartati, I. (2021). THE ROLE OF ORGANIZATIONAL SUPPORTING IN MODERATING THE WHISTLEBLOWING BEHAVIOR INTENTION. *Equilibrium: Jurnal Ekonomi-Manajemen-Akuntansi*, *17*(1), 10–20.

Iskandar, A., & Saragih, R. (2018). *THE INFLUENCE OF ATTITUDE TOWARD THE BEHAVIOR, SUBJECTIVE NORMS, AND PERCEIVED BEHAVIORAL CONTROL ON WHISTLE-BLOWING INTENTION AND BEHAVIOR OF CPNS*.

Iwai, T., Yeung, L., & Artes, R. (2021). Voice or silence: antecedents of whistleblowing intentions. *RAUSP Management Journal*, *56*(2), 186–201. https://doi.org/10.1108/RAUSP-06-2020-0126

Jeon, S. H. (2017). Where to report wrongdoings? Exploring the determinants of internal versus external whistleblowing. *International Review of Public Administration*, *22*(2), 153–171. https://doi.org/10.1080/12294659.2017.1315235

Jin, J., & You, L. (2025). How does effective internal communication impact employees' external whistleblowing intention? The mediating role of the relational psychological contract. *Corporate Communications*, *30*(4), 673–695. https://doi.org/10.1108/CCIJ-08-2024-0138

Kang, M. M. (2023). Whistleblowing in the Public Sector: A Systematic Literature Review. *Review of Public Personnel Administration*, *43*(2), 381–406. https://doi.org/10.1177/0734371X221078784

Khemchai, N. R. (2025). COMPARATIVE ANALYSIS OF 5-POINT AND 6-POINT LIKERT SCALES IN PSYCHOLOGICAL TEST QUALITY. *Ayden Multidisciplinary Research Journal*, *13*(2), 2997–1845. https://doi.org/10.5281/zenodo.15387166

KPK. (2025). *Survei Penilaian Integritas (SPI) 2025*. https://spi.kpk.go.id/populasi/

Latan, H., Chiappetta Jabbour, C. J., Ali, M., Lopes de Sousa Jabbour, A. B., & Vo-Thanh, T. (2023). What Makes You a Whistleblower? A Multi-Country Field Study on the Determinants of the Intention to Report Wrongdoing. *Journal of Business Ethics*, *183*(3), 885–905. https://doi.org/10.1007/s10551-022-05089-y

UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Latan, H., Jabbour, J. C., & Lopes De Sousa, A. B. (2021). To Blow or Not to Blow the Whistle. *Jabbour Source: Journal of Business Ethics*, *169*(3), 517–535. https://doi.org/10.2307/48755328

Lee, H., Kang, M. M., & Kim, S. Y. (2021). A Psychological Process of Bureaucratic Whistleblowing: Applying the Theory of Planned Behavior. *American Review of Public Administration*, *51*(5), 374–392. https://doi.org/10.1177/02750740211003345

Macnamara, J. (2016a). Organizational listening: Addressing a major gap in public relations theory and practice. *Journal of Public Relations Research*, *28*(3–4), 146–169. https://doi.org/10.1080/1062726X.2016.1228064

Macnamara, J. (2016b). The Work and 'Architecture of Listening': Addressing Gaps in Organization-Public Communication. *International Journal of Strategic Communication*, *10*(2), 133–148. https://doi.org/10.1080/1553118X.2016.1147043

Macnamara, J. (2018). Toward a Theory and Practice of Organizational Listening. Dalam *International Journal of Listening* (Vol. 32, Nomor 1, hlm. 1–23). Routledge. https://doi.org/10.1080/10904018.2017.1375076

Macnamara, J. (2019). Explicating Listening in Public Communication. *International Journal of Communication*, *13*. https://ijoc.org/index.php/ijoc/article/view/11996

Mrowiec, D. (2022). Factors influencing internal whistleblowing. A systematic review of the literature. *Journal of Economics and Management*, *44*, 142–186. https://doi.org/10.22367/jem.2022.44.07

Nayır, D. Z., Rehg, M. T., & Asa, Y. (2018). Influence of Ethical Position on Whistleblowing Behaviour: Do Preferred Channels in Private and Public Sectors Differ? *Journal of Business Ethics*, *149*(1), 147–167. https://doi.org/10.1007/s10551-016-3035-8

Near, J. P., & Miceli, M. P. (2016). After the wrongdoing: What managers should know about whistleblowing. *Business Horizons*, *59*(1), 105–114. https://doi.org/10.1016/j.bushor.2015.09.007

Neill, M. S., & Bowen, S. A. (2021a). Employee perceptions of ethical listening in U.S. organizations. *Public Relations Review*, *47*(5), 102123. https://doi.org/10.1016/J.PUBREV.2021.102123

Neill, M. S., & Bowen, S. A. (2021b). Ethical listening to employees during a pandemic: new approaches, barriers and lessons. *Journal of Communication Management*.

UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Nursalam, Niga, J. D., Pariangu, U. T. W., & Daeng, E. (2024). Street-level Bureaucrats and Implementation of Non-cash Food Assistance Programs: Case Study of Indonesia. *KnE Social Sciences*. https://doi.org/10.18502/kss.v9i7.15530

Ogbonnaya, C. N., & Valizade, D. (2015). Participatory workplace activities, employee-level outcomes and the mediating role of work intensification. *Management Research Review*, *38*(5), 540–558. https://doi.org/10.1108/MRR-01-2014-0007

Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020). Whistleblowing intentions of accounting students: An application of the theory of planned behaviour. *Journal of Financial Crime*, *27*(2), 477–492. https://doi.org/10.1108/JFC-01-2019-0007

Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior - A survey of south korean police officers. *Journal of Business Ethics*, *85*(4), 545–556. https://doi.org/10.1007/s10551-008-9788-y

Peeters, R., & Campos, S. A. (2023). Street-level bureaucracy in weak state institutions: a systematic review of the literature. *International Review of Administrative Sciences*, *89*(4), 977–995. https://doi.org/10.1177/00208523221103196

Powell, B. J., Mettert, K. D., Dorsey, C. N., Weiner, B. J., Stanick, C. F., Lengnick-Hall, R., Ehrhart, M. G., Aarons, G. A., Barwick, M. A., Damschroder, L. J., & Lewis, C. C. (2021). Measures of organizational culture, organizational climate, and implementation climate in behavioral health: A systematic review. *Implementation Research and Practice*, *2*. https://doi.org/10.1177/26334895211018862

Prysmakova, P., & Evans, M. D. (2022). Whistleblowing Motivation and Gender: Vignette-Based Study in a Local Government. *Review of Public Personnel Administration*, *42*(1), 165–190. https://doi.org/10.1177/0734371X20967982

Pusat Edukasi Antikorupsi KPK. (2024). *Survei Penilaian Integritas*. Pusat Edukasi Antikorupsi KPK.

Ridho, M. S., & Rini. (2016). PENGARUH KOMITMEN PROFESIONAL, LOCUS OF CONTROL, KESERIUSAN PELANGGARAN DAN SUKU BANGSA TERHADAP INTENSI WHISTLEBLOWING (Studi Empiris pada Pemerintahan Daerah DKI Jakarta). *EQUITY*, *19*(1).

Saunders, M., Lewis, P., & Thornhill, A. (2016). *Research Methods for Business Students* (7 ed.). Pearson Education Limited. www.pearson.com/uk.

UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

Sholihin, M., & Ratmono, D. (2020). *Analisis SEM-PLS dengan WarpPLS 7.0 untuk Hubungan Nonlinear dalam Penelitian Sosial dan Bisnis* (C. Mitak, Ed.). Penerbit Andi.

Siti, C., Md, L., Nur, L., Binti, D., Mohd, I., Afiq, D., & Tazilah, K. (2022). DETERMINANTS OF WHISTLEBLOWING BEHAVIOUR AMONG PUBLIC SECTOR EMPLOYEES IN MALAYSIA. *South East Asia Journal of Contemporary Business, Economics and Law*, *26*(1), 1.

Su, X., & Ni, X. (2018). Citizens on patrol: Understanding public whistleblowing against government corruption. *Journal of Public Administration Research and Theory*, *28*(3), 406–422. https://doi.org/10.1093/jopart/muy011

Sugiyono. (2013). *METODE PENELITIAN KUANTITATIF, KUALITATIF, DAN R&D*. ALFABETA, CV.

Suharto, Y., & Hariadi, E. (2021). Analisis Kualitas Website Badan Pengembangan Sumber Daya Manusia Menggunakan Metode Webqual 4.0. *Jurnal Manajemen dan Organisasi (JMO)*, *12*(2), 109–121. https://www.bpsdm.jakarta.go.id

Svenkerud, P. J., Sørnes, J.-O., & Browning, L. (2021). *Whistleblowing, Communication and Consequences; Lessons from The Norwegian National Lottery* (F. Cooren, Ed.). Routledge. www.routledge.com/

Syafri, N. U., Sayyidina, N. A., Sari, M. C. S. M. R., & Maulana, N. (2024). Individual Factor Predictor and Organizational Factor Predictor to Detect Potential Corrupt Behaviour. *Asia Pacific Fraud Journal*, *9*(1), 119–133. https://doi.org/10.21532/apfjournal.v9i1.343

Tani', M. U., & Dethan, M. A. (2022). *ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI NIAT PEGAWAI PEMERINTAH DAERAH DALAM MELAKUKAN TINDAKAN WHISTLEBLOWING STUDI PADA PEMERINTAH DAERAH TIMOR TENGAH UTARA*. *10*(2), 108–120.

Tarjo, Prasetyono, Suwito, A., Aprillia, I. D., & Ramadan, G. R. (2019). Theory of planned behavior and whistleblowing intention. *Jurnal Keuangan dan Perbankan*, *23*(1). https://doi.org/10.26905/jkdp.v23i1.2714

Tuan Mansor, T. M., Mohamad Ariff, A., & Hashim, H. A. (2020). Whistleblowing by auditors: the role of professional commitment and independence commitment. *Managerial Auditing Journal*, *35*(8), 1033–1055. https://doi.org/10.1108/MAJ-11-2019-2484

Tyas Pratiwi, I., & Triyono. (2025). *PENGARUH ETIKA IDEALISME, NORMA SUBJEKTIF, REWARD, DAN LOCUS OF CONTROL TERHADAP NIAT MELAKUKAN WHISTLEBLOWING THE INFLUENCE OF ETHICAL*

UNIVERSITAS
GADJAH MADA
Analisis Pengaruh Faktor Individu, Faktor sosial dan Iklim Organisasi terhadap Niat Whistleblowing di Kota Yogyakarta
Wiratama Nugroho Susetiyo, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE., CFrA., CACP., CTA., ACPA.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

IDEALISM, SUBJECTIVE NORMS, REWARDS, AND LOCUS OF CONTROL ON THE INTENTION TO PERFORM WHISTLEBLOWING. http://journalbalitbangdalampung.org

Ugaddan, R. G., & Park, S. M. (2019). Do Trustful Leadership, Organizational Justice, and Motivation Influence Whistle-Blowing Intention? Evidence From Federal Employees. *Public Personnel Management*, *48*(1), 56–81. https://doi.org/10.1177/0091026018783009

Utami, K. K. D., Mimba Ni Putu Sri Harta, Rasmini, N. K., & Widanaputra, A. A. G. P. (2018). The Effect of Attitude Toward the Behavior, Subjective Norm and Perceived Behavioral Control on Whistleblowing Intention. *Research Journal of Finance and Accounting www.iiste.org ISSN*, *9*(18). www.iiste.org

Wahyu, K., & Maharani, B. (2023). Pengaruh Self Efficacy, Controllability dan Norma Subjektif Terhadap Intensi Whistleblowing. *Kartika Wahyu. Betari Maharani Account*, *10*(2).

Wicaksono, P. (2023, Februari 15). Kasus Suap IMB Royal Kedhaton, Eks Wali Kota Yogyakarta Haryadi Suyuti Dituntut 6,5 Tahun Penjara. *Tempo*. https://www.tempo.co/politik/kasus-suap-imb-royal-kedhaton-eks-wali-kota-yogyakarta-haryadi-suyuti-dituntut-6-5-tahun-penjara-218788

Widayati, I., & Sampe Tondok, M. (2024). "Ewuh Pakewuh" Culture, Fraud, and the Whistleblowing System: Psychological and Cultural Perspectives Based on the Theory of Planned Behavior. *Pendidikan Dan Humaniora*, *8*(2). https://doi.org/10.36526/js.v3i2.4092

Zakaria, M., Abd Manaf, K., Nurmala Sari, E., Syed Yusuf, S. N., Abdul Rahman, R., & Mohammed Hamoudah, M. (2021). Effective internal controls and governance: Analysis of ethical culture and ethical evaluations on whistleblowing intentions of government officials. *Polish Journal of Management Studies*, *23*(1), 487–502. https://doi.org/10.17512/pjms.2021.23.1.30

Zakaria, M., Omar, N., Rosnidah, I., Bustaman, H. A., & Hidayati, S. N. (2020). *Adopting The Planned Behavioural Theory in Predicting Whistleblowing Intentions Among Indonesian Public Officials*.

Zhang, Y., Hung, W. J., Dong, H. K., & Chen, D. Y. (2025). Public Employees' whistleblowing intention: Explanation by an adapted theory of planned behavior. *Public Administration*, *103*(1), 115–135. https://doi.org/10.1111/padm.13009