

Effect Of Ethical Orientation And Ethical Sensitivity On Whistleblowing

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Abstract: The purpose of this study was to examine the effect of ethical orientation, which consisted of idealistic ethical orientation and relativist ethical orientation, and ethical sensitivity to the tendency to do whistleblowing . This study used a questionnaire to collect data. The questionnaire consisted of two groups of questions used to measure the orientation variables of idealism and relativism ethics, as well as two groups of cases to measure the variables of ethical sensitivity and the tendency to do whistleblowing. This study used 72 respondents consisting of 30 male respondents and 42 female respondents. respondent in the form of a Master of Accounting student from Gadjah Mada University. the students used in this study are also students who have passed business ethics courses. The data in this study were tested using simple linear regression. The test results show that ethical sensitivity has a positive effect on whistleblowing , while the orientation of ethical relativism has a negative effect on whistleblowing. Future research can be done by adding independent variables such as moral reasoning and retaliation, as well as the distance of power that is in a company.

Index Terms: Ethical Orientation, Ethical Sensivity, Whistleblowing

1. INTRODUCTION

Whistleblowing is an action that is no longer effective for some groups. At the end of 2012, the biggest financial scandal that occurred at one of the companies in Japan, Olympus, was revealed thanks to the services of a whistleblower named Michael Woodford. Woodford was the former CEO of the company, he was fired on October 14, 2012 for asking about the existence of suspicious transactions in the camera company to BOD and BOC. Woodford learned that there were suspicious transactions worth US \$ 1.3 billion or Rp.11 trillion and demanded that Olympus explain them in detail. The position of CEO held by Woodford was not a trivial position at all. This position promises a wealth that is not small for Woodford. However, in reality he was willing to sacrifice all his achievements at the company in order to reveal the violations that occurred, which he himself knew would destroy the company where he had been pursuing a career so far. This case is interesting considering there are still many people who tend to want to protect their interests when faced with ethical dilemmas. But this is different from Woodford, he was willing to sacrifice all his efforts to pursue a career at Olympus in order to reveal the truth. There are many factors underlying the choice of one's actions when experiencing ethical dilemmas. These factors can also be different from one individual to another. Factors that influence one's ethical actions include ethical orientation and ethical sensitivity of each individual. An individual's ethical orientation is divided into two, namely the orientation of idealistic ethics and orientation of relativist ethics. When he saw Woodford's attitude which had taken the step to do a whistleblowing outside the company, Woodford might have an idealistic ethical orientation that was higher than his relativist orientation. This made Woodford decide to do a whistleblowing and was ready to accept the consequences. In addition, Woodford may also have a high ethical sensitivity to find out about irregularities in his

company. The combination of these two characteristics (idealistic ethical orientation and ethical sensitivity) appears to have a significant role in the attitude taken by Woodford. The ethical sensitivity possessed by an individual is also related to the moral development that has been traversed by the individual. Research conducted by Kohlberg shows that there are six levels identified in the moral development of an individual when dealing with ethical issues. Here is the stage of moral development.

TABLE 1

<i>Moral Development According to Kohlberg</i>		
Level	Stages	Trends in Nature
3. Postconventional	6	Universal ethical principle orientation
	5	Orientation of social constructs
2. Conventional	4	Legal orientation and order
	3	Interpersonal conformity orientation
1. Pre-conventional	2	Instrument orientation and relativity
	1	Penalty and obedience orientation

Source: McPhail and Walters (2009)

An individual with a higher level of moral development should have a choice of actions that are in accordance with ethical and moral principles. The level of high moral development should also be owned by an auditor who has public responsibility in the form of financial statements of the company being audited. Monica (2007) said that besides being influenced by technical factors such as audit programs and procedures, the performance of an auditor is also influenced by non-technical factors such as attitudes, mental, emotional, psychological factors, morals, character, and other things that will experience changes in different situations and conditions. The results of research conducted by Yulianto (2015) showed that idealistic ethical orientation and ethical sensitivity had a positive effect on whistleblowing . Whereas the orientation of relativistic ethics negatively influences whistleblowing . This shows how important an ethical orientation and ethical sensitivity an individual has in influencing the choice of individual actions. The purpose of this study was to examine the effect of ethical orientation, which consisted of idealistic ethical orientation and relativist

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ethical orientation, and ethical sensitivity towards the tendency of accounting students to conduct whistleblowing. This research was conducted by distributing questionnaires to accounting students of the Accounting Masters of Gadjah Mada University who had passed the Business and Professional Ethics courses.

2. LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

2.1. Ethical Orientation

The model of the decision making process in the organization supports the view of Forsyth (1980) by showing general agreement that decision making is a function of personal values, such as also the function of organizational factors (Douglas and Wier, 2000). According to Forsyth (1980), ethical orientation is the main goal of professional behavior that is closely related to moral and values that are driven by two main characteristics, namely idealism and relativism. According to Douglas and Wier (2000), the orientation of an individual's idealistic ethics can be described more simply according to his position by considering two basic factors. The basic factors are: (1) the degree to which the individual rejects universal moral rules that support the "relativism" approach in making moral action decisions; and (2) the extent to which an individual assumes that the desired consequences (good) can always be obtained (the view of "idealism") when the individual takes the right action, rather than acknowledging that the consequences of an action are a mixture of the desired consequences (good) and unwanted (bad). Idealism assumes that there is only one (absolute) choice of actions to deal with moral issues that occur. Idealism knows no exceptions in dealing with a phenomenon. This view assumes that the right is right, and the wrong is wrong. Whereas relativism believes that there are many ways to look at moral issues that exist and are skeptical of certain ethical principles (Douglas and Wier, 2000). Steenhaut and Kenhove (2006) say that the idealism of an individual is synonymous with a strong awareness of morality while relativism is identical with a weak awareness of morality. Furthermore, according to Forsyth (1980), there are four classifications of ethical orientation attitudes which consist of: (1) situationalism; (2) absolutism; (3) subjective; and (4) receptionist. The following is a table about the details of the ethical orientation category.

TABLE 1
Ethical Orientation Classification

	High Relativism	Low Relativism
High Idealism	Situational Refuse moral rules, support individual analysis of each action in each condition	Absolutism Assuming that the best results from an action can always be achieved by following moral rules universally
Low Idealism	Subjective More awards are based on personal values than universal moral principles	Receptionist Moral is absolutely used as a guideline for decision making. However, it is pragmatically open to make exceptions to the applicable standards.

Source: Fosryth (1980)

2.2. Ethical Sensitivity

Ethical sensitivity is related to the ability of individuals to judge ethically whether or not a phenomenon occurs. Each individual has a different ability to assess a condition that is related to ethical issues (Chan and Leung, 2006). Furthermore, Chan and Leung (2006) say that there are two factors that cause an individual to be less responsive to the ethical issues that occur, namely: (1) it is difficult to identify his role in the situation; and (2) not aware of or interpret the situation because of a lack of sensitivity to the needs and welfare of others.

2.3. Whistleblowing

Whistleblowing is disclosure by employees or members of the organization regarding information that is believed to contain violations of laws, regulations, guidelines, or professional statements, or that are related to procedural errors, corruption, abuse of authority, or endanger the public and work safety (Ahmad & Ahmad, 2018, Hoffman and Robert, 2008). Whistleblowing can be divided into two, namely internal whistleblowing and external whistleblowing. Internal whistleblowing is carried out within the organization so that only organizational members are aware of the disclosed case. Whereas, external whistleblowing is carried out outside the organization, so that the case turns into a public issue and is known by the public.

2.4. Previous research

Here are some previous studies regarding the effect of ethical orientation and ethical sensitivity on whistleblowing.

TABLE 2
Previous research

Researcher	Title	Results
Yulianto (2015)	The Influence of Ethical Orientation, Professional Commitment, and Ethical Sensitivity to Whistleblowing : Empirical Study of the Indonesian Supreme Audit Agency (BPK) of the Special Region of Yogyakarta	Idealist ethical orientation, ethical sensitivity, and organizational commitment positively influence whistleblowing. While the relativist orientation has a negative effect on whistleblowing.
Sugianto (2010)	Relationship between Idealism and Relativism Ethics Orientation, Professional Commitment, and Ethical Sensitivity to Whistleblowing: Accounting Student Perspective	The ideal of ethical idealism and professional commitment is positively related to whistleblowing. While the orientation of ethics relativism and ethical sensitivity is negatively related to whistleblowing.
Liyanarachchi and Newdick (2008)	Effects of Moral Reasoning and Retaliation on Whistleblowing : Evidence in New Zealand	Moral reasoning has a positive effect on whistleblowing, while retaliation has a negative effect.
Arnold and Ponemon (1991)	Internal Auditor's Perception regarding Whistleblowing and the Effect of Moral Reasoning: Auditing Experiments	The higher the moral reasoning of an auditor, the higher his ability to judge ethically whether or not an action will increase his perception of the need to conduct a whistleblowing for a particular violation.

Source: Processed Researchers

3. DEVELOPMENT OF HYPOTHESES

3.1. Orientation of Idealism Ethics and Whistleblowing Trends

Idealism is identical to one's belief in a value that he considers right. A person with high confidence in a value tends to take actions that are in accordance with the values he believes in. The higher a person's idealism, the higher the tendency of the individual to take actions that are in accordance with ideal values. Idealism ethics orientation will influence one's tendency to do whistleblowing. An individual with high idealism, when knowing of any violations or illegal acts committed either by someone or a group of people, whether done by a colleague or boss, will have a higher tendency to conduct whistleblowing compared to individuals with low idealism. The research conducted by Yulianto (2015) shows a positive influence between the orientation of idealistic ethics and the tendency to do whistleblowing. So, hypothesis 1 in this study states that:

H1: Orientation of Idealism Ethics has a positive effect on Whistleblowing

3.2. Ethics Relativism Orientation and Whistleblowing Trend

Relativism departs from the paradigm that each individual has the right to determine his actions in accordance with the personal views of each individual. This ethical orientation tends to defend the choice of each individual's attitude. In fact, in fact, there are many factors behind the choice of actions for each individual. One of them is the interests of individuals in an organization or company. These interests can be in the form of an attempt to get a commission / bonus, promotion, or an effort to cover up management's decision-making which is fatal, for example, a business to cover investment losses. Someone who has an interest in an organization tends to try to meet these interests somehow, especially if supported by the opportunity and power they have. This condition can lead to high potential for ethical violations. Individuals with high relativism will view that everyone has the right to choose their own actions, according to their opinions. This will cause interpretations of the violations committed. Yulianto (2015) says that relativism has a tendency to ignore principles and lack of sense of responsibility in a person. So, the higher a person's relativism, the lower the whistleblowing tendency.

H2: Ethical Orientation of Relativism has a negative effect on Whistleblowing

3.3. Ethical Sensitivity and Whistleblowing

An individual's ethical sensitivity greatly influences the choice of actions he will take. This sensitivity is related to an individual's assessment of the ethical or not a phenomenon that occurs. Ethical sensitivity determines how an individual behaves when faced with ethical dilemmas that occur in their environment. Ethical violations that occur in the company will not be separated from the various assessments of each individual in the company. An individual with different levels of ethical sensitivity will have different judgments about the violation. This difference in judgment will lead to differences in attitudes of these individuals. In relation to whistleblowing (reporting violations), the higher the ethical

sensitivity of an individual will further increase the tendency of the individual to do whistleblowing. Then hypothesis 3 in this study is:

H3: Ethical Sensitivity has a positive effect on Whistleblowing

RESEARCH METHOD

This study used a questionnaire to collect data. The questionnaire consisted of two groups of questions used to measure the orientation variables of idealism and relativism ethics, as well as two groups of cases to measure the variables of ethical sensitivity and the tendency to do whistleblowing. The following is an explanation of the types of variables used in this study and their measurement tools.

Independent Variables

- Orientation of Idealism Ethics

The idealism ethics orientation variable was measured using a questionnaire adopted from Dzakirin (2011). The questionnaire consists of 10 statements about idealism. Respondents were asked to determine their opinions regarding the approval of the statement. The measurement of idealism variables is done by using a 4-point Likert scale, by removing point 3 (neutral) to prevent bias in the respondent's answer.

- Ethical Relativism Orientation

This variable was measured using a questionnaire adopted from Dzakirin (2011). Respondents were asked to provide answers in the form of agreement regarding the 10 statements presented in the questionnaire. Four points Likert scale is used to measure this variable. Point 3 (neutral) is deleted with the aim of preventing bias in the respondent's answer.

- Ethical Sensitivity

This variable is measured by giving 4 cases to the respondent and asking the respondent to give an answer regarding the importance of the case. These cases were adopted from Falah (2006). Respondents' answers to ethical sensitivity are measured by a five-point Likert scale, starting from 1 that represents a "not important" answer to point 5 which represents a "very important" answer.

Dependent Variable

- Whistleblowing

In this study, whistleblowing is represented as a tendency to do whistleblowing as measured by 3 cases given to respondents. In each case, respondents were asked to answer 4 questions, namely the level of seriousness of the case, the level of individual responsibility of the perpetrator in the case, the personal risk of the individual perpetrator in the case, and the tendency of the respondent to do whistleblowing. These cases were adopted from Malik (2010). The answers are then measured by a 5-point Likert scale that starts with point 1 to represent the "never" answer for point 5 which represents the "always" answer.

3.4. Respondents

This study uses respondents in the form of Magister Accounting (Maksi) students at Gadjah Mada University. The selection of this sample is motivated by the students having a practice orientation so that they are expected to have a concrete picture of the cases and questions raised in the research survey. In addition, the students used in this study are also students who have passed business ethics courses. Of the 80 questionnaires distributed to respondents, only 1 questionnaire did not return. Of the 79 questionnaires that returned, only 72 (91%) questionnaires were filled in completely so that they could be used in this study. 72 respondents consisted of 30 male respondents and 42 female respondents.

3.5. Statistic analysis

The data in this study were tested using simple linear regression. Previously, the classic assumption test was carried out to determine normality, autocorrelation, linearity, and heteroscedasticity that might occur in the data used.

4. RESULTS AND DISCUSSION

Data testing is done by using the classical assumption test and multiple linear regression to test each hypothesis. The following is the output of the test that has been done.

TABLE 3
Normality test
One-Sample Kolmogorov-Smirnov Test

		IDEALIS M	RELATIVIS M	CENSETI S	WB
N		72	72	72	72
Normal Parameters a,b	Mean	31,5556	27,2361	11.7917	23,9306
	Std. Deviation	4,08670	5,13341	1,63533	3,32437
	Absolute	,190	,099	,227	,131
Most Extreme Differences	Positive	,190	,060	,227	,131
	Negative	-,089	-,099	-,162	-,119
Kolmogorov-Smirnov Z		1,612	,843	1,927	1,108
Asymp. Sig. (2-tailed)		,011	,477	,001	,172

a. The distribution test is Normal.

b. Calculated from data.

Based on the above output table on Kolmogorov-Smirnov Z on each variable, namely the Idealism variable 1,612, the relativism variable 0.843, the sensitivity 1,927 and the whistleblowing 1,108 the probability is above 0.05 so that the data will be normally distributed.

TABLE 4
Heteroscedasticity
One-Sample Kolmogorov-Smirnov Test

	IDEALISM	RELATIVISM	CENSETIS	WB
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N		72	72	72	72
Normal Parameters a, b	Mean	31,5556	27,2361	11.7917	23,9306
	Std. Deviation	4,08670	5,13341	1,63533	3,32437
	Absolute	,190	,099	,227	,131
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Asymp. Sig. (2-tailed)		,011	,477	,001	,172

a. The distribution test is Normal.

b. Calculated from data.

Based on the above output table on Asymp Sig (2-tailed) on each variable, namely Idealism variable 0.011, relativism variable 0.477, sensitivity 0.001 and whistleblowing 0.172, the significant value must be above 0.05 so that there are 2 non-heterogeneous variables namely idealism and ethical sensitivity variables which is significantly above 0.05.

TABLE 5
Autocorrelation
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin- Watson
1	,441 ^a	,195	,159	3.04814	1,904

a. Predictors: (Constant), RELATIVISM, IDEALISM, SENSETIS

b. Dependent Variable: WB

Based on the output results in the table in the Durbin-Watson test the results are 1,904 between 0-4 in the Durbin-Watson test and close to 2 so that it can be concluded that there is no autocorrelation.

TABLE 6
Multicollinearity
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficient s	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
(Constant)	16,627	3,993		4,164	.000		
CENSETIS	,693	,225	,341	3,083	,003	,967	1,034
1 IDEALISM	,130	,089	,159	1,461	,149	,995	1,005
RELATIVISM	-,182	,071	-,281	2,549	,013	,972	1,029

a. Dependent Variable: WB

Based on the output it is observed that:

- Tolerance value of all independent variables greater than 0.10
- VIP values of all independent variables smaller than 10.00

Based on the above values, it was concluded that there was no multicollinearity

TABLE 7
Simple Linear Regression Test
Entered / Removed Variables^a

Model	Entered Variables	Removed Variables	Method
1	RELATIVISM, IDEALISM, SENSSETIS ^b		Enter

a. Dependent Variable: WB

b. All requested variables entered.

The output in the first part (variable entered / removed): the table above describes variable that is entered or created and the method used. In this case the variable entered is the idealism value variable e, relativism and ethical sensitivity as a predictor and the method used by the enter method.

TABLE 8
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,441 ^a	,195	,159	3.04814

a. Predictors: (Constant), RELATIVISM, IDEALISM, SENSSETIS

b. Dependent Variable: WB

Output of the second part (model summary): the table above explains the value of correlation / relationship (R) which is equal to 0.441 and explained the percentage of the influence of independent variables on the dependent variable called the coefficient of determination which is the result of squaring R from the output coefficient of determination R^2 of 0.195 which implies that the influence of the idealism independent variable, relativism and ethical sensitivity towards the dependent variable whistleblowing is 19.5% while the rest is influenced by other variables. So, from these results it can be concluded that there are still many variables that are thought to influence a person's tendency to do whistleblowing.

TABLE 9
ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	152,854	3	50,951	5,484	,002 ^b
1	Residual	631,799	68	9,291		
	Total	784,653	71			

a. Dependent Variable: WB

b. Predictors: (Constant), RELATIVISM, IDEALISM, SENSSETIS

The third part output (ANOVA): this section explains whether there is a significant (significant) influence on the idealism variable, relativism on whistleblowing. From the output, it can be seen that F count = 5.484 with a significance level / probability of $0.002 < 0.05$, then the regression model can be used to predict the whistleblowing variable.

TABLE 10
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
	(Constant)	16,627	3,993		4,164	,000		
	CENSETIS	,693	,225	,341	3,083	,003	,967	1,034
1	IDEALISM	,130	,089	,159	1,461	,149	,995	1,005
	RELATIVISM	-,182	,071	-,281	2,549	,013	,972	1,029

a. Dependent Variable: WB

Output fourth part (coefficients): in table in column B at constant is 16,627 while sensitivity value is 0.693, idealism value is 0.130 and relativism value is -0.182. So that it can be said that:

- Kostanta is 16,627 stating that if there is no ideal, ethical sensitivity and relativism then the whistleblowing value is 16,627.
- The regression coefficient of the three variables namely ethical sensitivity 0.693, idealism 0.130 and relativism -0.182 states that every addition of 1 value of ethical sentiment, idealism, and relativism, the whistleblowing increases by 0.641 (0.693 + 0.130 - 0.182)

In addition to describing the output regression equation, it also displays a significance test with a t test, namely to find out whether there is a significant (significant) influence on the variables of idealism, relativism and ethical sensitivity on the whistleblowing variable. From the above output it can be seen that the value of idealism $t = 1.461$, t relativism count = -2.549, and t ethical sensitivity count = 3.083 with a significant value for idealism $0.149 > 0.05$ then H1 is not supported, which means there is no positive influence on whistleblowing idealism. Next significant value for relativism $0.013 < 0.05$ then H2 is supported, go which means there is a negative effect of relativism on the whistleblowing. While the significant value for ethical sentiment $0.003 < 0.05$, H3 is supported, which means that there is a positive influence of ethical sensitivity to whistleblowing.

5. CONCLUSION, LIMITATIONS AND CONTRIBUTIONS

This study examines the effect of ethical orientation on idealism and relativism, and ethical sensitivity towards one's tendency to do whistleblowing. The test results show that ethical sensitivity has a positive effect on whistleblowing,

while the orientation of ethical relativism has a negative effect on whistleblowing. The results of this study are in line with the results of research conducted by Yulianto (2015). On the contrary, the orientation of idealism ethics does not affect the whistleblowing. This is contrary to the results of Yulianto's research (2015). Some limitations in this study are: (1) the respondents used have different years of work experience, from those who have never worked at all to those who have had years of experience; (2) the respondents used came from two concentrations namely audit and financial concentration, while the cases used in this study were audit cases. Future research can be done by adding independent variables such as moral reasoning and retaliation, as well as the distance of power that is in a company. In addition, improvements to this research can be done by applying sample homogeneity related to the length of experience, age, and concentration of majors (if using students) to avoid differences in answers that are too varied.

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