Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 2 | February 2025 -Peer-Reviewed Journal

RELATIONSHIP BETWEEN ATTITUDE AND WHISTLE BLOWING INTENTIONS AMONG EMPLOYEES IN PUBLIC UNIVERSITIES IN KENYA

Dr. Meshack Kipkoech Katam (PhD)
University of Kabianga,

Article DOI: https://doi.org/10.36713/epra20141
DOI No: 10.36713/epra20141

ABSTRACT

Whistle blowing is essential to organizations as it helps to expose misbehavior which if left, may degenerate to unethical actions that may bring disrepute to the organization or lead to loss of property. Even though whistle blowing in Kenyan public universities is rare, some surveys have illustrated instances of whistle blowing from both members of the public and administrators. The purpose of this study was to determine to determine the relationship between attitudes and whistle blowing intentions among employees in public universities in Kenya.

The study was anchored on the theory of planned behaviour. The study adopted a positivist research philosophy and correlational research design and utilized questionnaires as the main tool in collecting primary data. A coefficient of 0.85–was obtained using the Cronbach Alpha which showed internal consistency. Descriptive statistics were obtained using frequencies and percentages. Multivariate linear regression was used to determine the factors that were associated with whistle blowing intentions among employees in public Universities in Kenya. The target population was 30,818 employees from public university in Kenya. A sample size of 395 respondents was obtained using Yamane formulae. Proportionate sampling was used to obtain the number of respondents in each university and simple random sampling was used to select respondents to fill the questionnaires. Descriptive statistics were analyzed in form of Mean and Standard deviation while multiple linear regression model and correlation analysis were used to establish the relationships of the study constructs. The relationship between attitude and whistle blowing intentions was significant. One unit increase in attitude led to an increase in whistle blowing intentions by 0.12 ($R^2 = 0.21$, $\beta = 0.12$, p-value = 0.024). The study findings revealed that gender, altruism, ethical values and attitude all have positive and significant relationships with whistle blowing intentions and organizational support moderates the relationship. The study recommends that universities should continuously sensitize employees on whistle blowing so as to promote the culture of whistle blowing.

KEYWORDS: *Attitude, Whistle blowing Intentions, Universities, Employees, academic institutions, higher education.*

1. INTRODUCTION

Whistle blowing is the act of disclosing information about illegal, immoral, or illegitimate practices happening at the workplace, to a party that may be able to take action and stop the wrongdoing (Olesen, 2019). Unethical conduct or wrongdoing may include corruption, fraud, health and safety violation, bullying, cover-ups and discrimination, or abuse of public office among others. He further alludes that whistleblowers have the option of reporting the wrongdoing either internally or externally.

Pratolo, Sadjiman, & Sofyani, (2020) argues gender and attitude affects whistle blowing intentions. He further says that these factors do not operate in a vacuum but instead are reinforced or weakened by existence of structures within the organization. Alleyne *et al.*, (2016) examined the influence of organizational support and corporate ethical values and concluded that organizational support due to legislation and confidence in reporting channels and ethical values greatly influence both internal and external whistle blowing intentions among employees.

When a firm develops a reputation for integrity, employees may be encouraged to report unethical activity in order to safeguard their employer. Whistle blowing is a delicate subject, making it difficult to enter organizations, and participants may worry that their identity may be jeopardized. Because of this, earlier research Bjorkelo et al, (2020), Latan *et al.,* (2018) substituted real whistle blowing for whistle blowing intention behavior.

Vandekerckhove and Lewis (2019), believes that whistle blowing is the most effective method for fostering an ethical workplace culture since it aids in stopping unlawful activities or careless behavior that might hurt others. Some of the elements have a detrimental impact on whistleblower's intentions, while others impact positively on revealing wrongdoing. A study by Alleyne *et al.,* (2016), revealed that the main categories of the characteristics associated with whistleblower intents include basic individual factors such as honesty, integrity, fidelity and attitude towards wrongdoing.

The first whistle blowing case in United States of America (U.S.A) can be traced to 1777 during the American Revolutionary war by two soldiers Samwel Shaw and Richard Marven. The two witnessed their commander torture British prisoners of war and reported the matter. They were jailed and later released and this led to enactment of the False Claims Amendments Act (FCA) by Abraham Lincoln later in 1863. As stated by Thüsing, & Forst, (2016), False Claims Amendments Act (FCA) has throughout time been revised to increase the effectiveness of whistle blowing to encourage private whistleblowers to reveal fraud and to eradicate corruption. It has also helped in the recovery of a significant amount of money for the federal government. This shows why whistle blowing is a very important mechanism in intervening the corruption in the public sectors in every country. In America since the Sarbanes Oxley Act (SOX) event, which encouraged workers of companies to report irregularities without fear of the party being identified, the phrase "whistle blowing" has gained use (Thüsing, & Forst, 2016).

Whenever whistleblowers know where they will disclose information, they will have a greater likelihood of doing so, however, this may also be determined by the whistleblower's view of the effectiveness of the channel and their general attitude towards the whole process. They continue by saying that if a prospective whistleblower thinks the route is inadequate, they can choose not to disclose something or report it through another channel (Mbago, Ntayi, and Mutebi, 2018).

In Kenya, whistle blowing may not be clearly defined, practiced and promoted in public administration despite the Ethics and Anti-Corruption Commission (EACC), Commission for Administrative Justice (CAJ) and other agencies' efforts to ensure external whistle blowing in the public sector. On June 19, 2021, Maasai Mara University sacked its Chief Finance Officer, Spencer Sankale, after exposing an alleged financial scandal involving the University's Vice-Chancellor (Kevins, 2021). Despite being implicated in the scandal and suspended for a while, the Vice-Chancellor was reinstated by the Employment and Labour Relations Court on January 19, 2023. This may say much about the legal framework lacuna around whistle blowing, corruption, and institutional interest, which means internal whistle blowing channels only symbolize existing ethical efforts. Despite being reinstated by the court and the Public Service Commission, the University was still adamant about fully obeying the order by sticking to its suspension decision, showing a mismatch in applying ethical laws in the public sector (Onyango, 2024).

A study by Bogdanovic (2016) revealed that attitudes may positively or negatively influence intentions to blow the whistle. According to Adf Manaf (2022), a positive attitude leads to higher whistle blowing intentions among employees. Tripemarta, Wayudi and Fuada (2021) found out that attitude has a positive effect on whistle blowing intentions among employees of an organization. However, these findings contradict those of Utami, Mimba, Rasmini, & Widanaputra (2018), who say that attitudes have no effect on whistle blowing intentions. These studies (Bogdanovic 2016, Adf Manaf 2022 and Utami, Mimba, Rasmini, & Widanaputra 2018) further reveal that a person's decision to report wrongdoing is sometimes attributed to the organization's general openness to whistleblowers.

The expected consequences and harm of whistle blowing on the company and employees are somewhat related to the cost and benefit dimension. Employees are unlikely to blow the whistle if they suspect that doing so would hinder their professional growth (Fleming et al., 2018). Furthermore, if people believe that coming forward may hurt their company, they will be less motivated to do so. Institutional pressures, the ethical atmosphere at the top, peer and supervisor support, and the quality and dependability of the proof of wrongdoing all have a favorable impact on whistleblower intentions (Cho & Song, 2015).

Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 2 | February 2025 -Peer-Reviewed Journal

2. OBJECTIVES OF THE STUDY

The purpose of this study was to determine the relationship between attitude and whistle blowing intentions among employees in public universities.

3. LITERATURE REVIEW

Theoretical Framework

The Theory of Planned Conduct (TPB) explains how attitude and behavior are related (Ajzen, 1991). It is an expansion of the Theory of Reasoned Action (TRA). This theory (TRA) (Ajzen and Fishbein, 1980) contends that intended conduct can predict actual action. Consequently, it provides an excellent opportunity to investigate the practice of blowing the whistle by looking at the motive behind it (Victor *et al.*, 1993). The probability that a person assigns to the possibility that a specific behavioral option will be exhibited is what is known as a behavioral intention (Ajzen and Fishbein, 1980). TPB is essentially the presumption that people will always act in a certain way. This theory sought to comprehend many motivational factors on conduct, such as the personal intentions of an individual and the personal intentions of others toward another individual (Ajzen, 1991).This theory fundamentally has three grounds for determining conduct: attitude towards behavior (related to one's fundamental behavior), subjective standards (related to the description of social impact), and perceived behavior control.

In whistle blowing, this can be perceived by an individual who feels ethically or morally obligated to report the unethical act. (e.g., has a positive attitude) and is motivated by the mission statement of their organization to do so. In essence, the individual can believe that the good social support from the whistle blowing act isn't worth more than the sensation of being obligated to reveal the violation. This theory can demonstrate how attitude influences intention just as it does to conduct.

A person’s subjective evaluation of the activity makes up their perception towards the behavior (Ajzen, 1991). This can be interpreted as a person's moral and ethical judgments towards an act or behavior that they judge to be against the law, immoral, or unethical. The possibility that some people will accept or refuse to engage in a certain form of conduct is what subjective standards, such as normative views, are concerned with (Ajzen, 1991). When it comes to one's subjective norms, loyalty to or disdain for an associated group frequently plays a significant impact. This normative view affects the aim behind whistleblower conduct as well as whether it is approved or disapproved.

Perceived behavioral control will determine how easy or difficult for a person to make a decision on whether to engage in an activity or not (Ajzen, 1991). Whistle blowing perceived behavioral control is anticipated to be carried out by one weighing the options available and making the best decision. Most researchers have used psychological frameworks to explain the relationship between attitudes, intentions, and actions in the TPB, Ajzen (1991). A person’s intentions are a direct predictor of the actual conduct, whilst the attitudes act as a precursor to the intentions.

Review of Related Literature

An individual's attitude is how they choose to react to anything in the world, whether they think it will be beneficial for them or not (Ajzen, 2005). The degree to which people have negative interests or assessments when they become a whistleblower was described by Park and Blenkisopp (2009) in their study on attitudes about whistle blowing. Employees tend to engage in whistle blowing because they believe that revealing the breaches that are taking place would benefit both themselves and their employer. According to Saud (2016), attitudes influence employees' propensity to report misconduct in a favorable way.

Tarjo, Suwito, Aprillia, & Ramadan, (2019) in a study to examine the theory of planned behavior (TPB) as predictor of whistle blowing intention among employees of a bank. The study used attitude, subjective norms, and perceived behavioral control as independent variables while support by peers, organizational support and fear of retaliation were used as control variables. The study results brought out attitude as significantly impacting whistle blowing intentions

Tripermata, Wahyudi, & Fuadah, (2021) carried out an empirical study to examine the phenomenon of direct, indirect, and moderating effects of the relationship between attitude, fraud prevention, whistle blowing intention and organizational ethical culture among 236 heads of divisions and sections in a financial agency found in Southern Sumatra. The study results indicated that attitude has a positive effect in whistle blowing intentions and by extension prevention of losses due to corruption and embezzlement of organizations wealth.

Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 2 | February 2025 -Peer-Reviewed Journal

According to Park and Blenkisopp (2009), attitudes regarding whistle blowing include personal perceptions of the benefits and drawbacks of doing so. In essence, attitude is a person's determination to engage in beneficial behavior. A person's own value system determines how confident they are in the likelihood of favorable outcomes, which affects their attitude. The Prosocial Behavior Theory, which emphasizes doing something to assist and have a positive effect on an agency, supports the determination of attitude.

Because whistle blowing is essentially one of the positive activities intended to safeguard the business or institution, having a good mindset might boost one's predisposition to take such action. Therefore, a person's desire to become a whistleblower is stronger the more inclined they are to have a positive outlook. According to the idea outlined above, scientific evidence from several research has shown that attitudes positively influence someone's intention to act as a whistleblower. Whistle blowing intents are impacted by attitude, according to Tongmateerut and Sweeney's research published in Saud (2016) that contrasts American and Thai cultures. According to previous studies, attitude also influences internal whistleblower intentions favorably (Saud, 2016).

According to Ajzen (2005), one's attitude determines whether or not they will react favorably to a particular thing, person, institution, or event. According to the theory of planned behavior (TPB), behavioral intentions are highly predicted by attitude (Ajzen 2005). When determining whether someone will blow the whistle pleasantly or adversely, attitude will have a direct impact on their objectives (Alleyne *et al.* 2016). This is also consistent with the expectancy theory put forward by Vroom (1964), according to which potential whistleblowers will only expose a crime by taking action if they believe it will have the desired effect. According to Vroom's (1964) expectation theory, each person believes that by acting in a given way, he will receive a specific consequence known as an expected result (outcome expectancy). Every outcome has worth or attraction to a certain person.

4. RESEARCH METHODOLOGY

This study adopted a correlational research design. In addition to testing the hypothesis, the design also used correlation analysis and multiple linear regression as inferential statistics (Saunders, Lewis, & Thornhill, 2011).

The study targeted the 30,818 employees in public universities comprising both teaching and non-teaching staff out of which 395 respondents were picked using proportionate sampling. The study employed a simple random procedure to identify the respondents who took part in the study.

The research made use of primary data collected using questionnaires whose validity and reliability were ensured. The questionnaire had a set of both open ended and closed ended questions to help the researchers to gather information or rather data to be used to determine the relationship between ethical values and whistle blowing intentions among employees in public universities According to Testa & Simonson (2017, the use of questionnaires is considered appropriate as it may help enhance data through the respondents' perspective. R Statistical software was used to clean and analyze the data obtained (version 4.3.2). Multiple regression analysis was used to examine the connection between a dependent variable and the independent variables (Hair, 2014). The link between the variables as well as their relative strengths were shown by the multiple linear regression model. Tables and bar graphs from the descriptive and inferential statistics were used to display the results.

5. RESULTS

Descriptive statistics

Table 4.1 provides a comprehensive overview of university employees' attitudes toward whistle blowing, with responses distributed across several key statements.

Table 4.1
Attitude and Whistle Blowing Intentions

Attitude indicators	N	Min	Max	Mean	Std. Dev.
Whistle blowing enables prevention of harm to the firm	395	2.00	5.00	4.11	0.708
Whistle blowing controls unethical behavior	395	2.00	5.00	4.01	0.754
Whistle blowing enhances public interest	395	2.00	5.00	3.28	1.22
Whistle blowing is one's duty as an employee	395	2.00	5.00	3.89	0.414

Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 2 | February 2025 -Peer-Reviewed Journal

Whistle blowing is morally appropriate	395	2.00	5.00	3.47	0.835
When someone criticizes my institution, it feels like a personal insult	395	2.00	5.00	3.91	0.712
I am very interested in what others think about our institution	395	2.00	5.00	3.71	0.889
When I talk about this institution, I usually say "we" rather than "they"	395	2.00	5.00	3.88	0.835
These institutions successes are my successes	395	2.00	5.00	3.72	0.637
When someone praises my institution, it feels like a personal compliment	395	2.00	5.00	3.50	0.074
If a story in a media criticized my institution, I would feel embarrassed	395	2.00	5.00	3.84	0.768
Aggregate Score				**3.75**	**0.713**

A substantial majority of respondents (91.1%) either agreed or strongly agreed that whistle blowing enables the prevention of harm to the firm. This suggests a widespread belief among employees that whistle blowing is a valuable mechanism for safeguarding the organization's well-being. A high proportion of employees (88.7%) also agreed or strongly agreed that whistle blowing controls unethical behavior within the institution. This indicates a consensus that whistle blowing serves as a mechanism for promoting ethical conduct and holding wrongdoers accountable.

In addition**,** majority (88.7%) of respondents agreed that whistle blowing enhances the public interest. This reflects recognition of the broader societal implications of whistle blowing and its role in promoting transparency and accountability. While a substantial number (76.3%) agreed that whistle blowing is one's duty as an employee, a notable portion expressed disagreement or neutrality. This suggests that while many employees feel a sense of duty, there are others who may not share the same perspective. Ninety one percent (91.9%) agreed that whistle blowing is morally appropriate and this reflects a strong ethical consensus among employees regarding the acceptability of whistle blowing as an ethical action.

Furthermore, most participants (67.6%) agreed that when they talk about the institution, they usually say "we" rather than "they." This indicates a strong sense of personal attachment and identification with the institution. Most of the employees (75.3%) also agreed that the institution's successes were their successes. When someone criticized the institution, the majority (67.6%) agreed that it felt like a personal insult. In addition, 81.3% of the study participants expressed interest in what others think about the institution and 70.4% agreed that if a story in the media criticized the institution, they would feel embarrassed (Table 4.1).

6. DISCUSSION

Table 4.2
Relationship between attitude and whistle blowing intentions

Predictors	Estimates	std. Error	Confidence Interval	p-value
(Intercept)	9.53	2.09	5.42 – 13.65	**<0.001**
Attitude	0.12	0.05	0.02 – 0.22	**0.024**
R^2 / R^2 adjusted	0.21 / 0.17			

The intercept indicates that the average whistle blowing intent, when all other predictors are zero, is 9.53. The predictor "Attitude" demonstrates a positive coefficient of ($\beta = 0.12$, p-value = 0.024) suggesting that individuals with more positive attitudes towards whistle blowing are likely to have higher whistle blowing intent. This effect is statistically significant, indicating that attitude plays a significant role in shaping whistle blowing intent. Coefficient of determination statistics show that the predictors collectively explain 21% of the variance in whistle blowing intent ($R^2 = 0.21$), suggesting that attitude accounts for a considerable portion of the variability in whistle blowing intent among individuals. This relationship is statistically significant, with a p-value of 0.024 and provides evidence to reject the

null hypothesis and conclude that there is a statistically significant relationship between ethical attitude and whistle blowing intentions among employees in public universities.
The fitted model was therefore:

$$Y = 9.53 + 0.12X_4 \quad \text{(4.1)}$$

The majority of university employees recognize the benefits of whistle blowing, particularly its potential to prevent harm to the institution and control unethical behavior. This is a positive sign for the university's ethical climate, as it suggests that employees perceive whistle blowing as a means to protect the organization's integrity and reputation. The strong consensus that whistles blowing is one's duty as an employee and morally appropriate aligns with established ethical principles. Employees view whistle blowing as a responsible action driven by their ethical obligations rather than self-interest. This alignment of ethical values and perceptions of duty is crucial for creating an ethical culture where employees feel empowered to report wrongdoing without hesitation. However, it's essential for universities to provide clear channels for whistle blowing and ensure that employees are aware of the protections in place to safeguard them from retaliation. This finding complements other studies that found attitudes influence whistleblower intentions (Winardi, 2013; Park and Blenkinsopp, 2019; Tripermata, Wahyudi, & Fuadah 2021; Tarjo, Suwito, Aprillia, & Ramadan 2019). According to the findings of several prior studies, employees seem to view whistle blowing as a good thing.

These findings were also consistent with what Saud (2016) found. According to the study, attitudes influence employees' propensity to report misconduct in a favorable way. Tripermata, Wahyudi, & Fuadah, (2021) also found that attitude has a positive effect in whistle blowing intentions and by extension prevention of losses due to corruption and embezzlement of organizations wealth.

7. SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

This study explored the relationship between attitude and whistle blowing intentions among employees within public universities. The analysis revealed that a positive attitude increases whistle blowing intentions and was statistically significant. At the same time negative attitude decreases whistle blowing intentions. This means that people with a positive attitude towards whistle blowing are likely to whistle blow compared to those with a negative attitude.

The study recommends continuous sensitization of employees with the aim of developing a positive attitude amongst employees in public universities. By on boarding all employees with continuous communication of what the University believes in and desires to achieve, appreciating every good attitude and gesture however small, rewarding desired behavior may be a way of building a strong team with positive attitude thereby encouraging whistle blowing.

8. REFERENCE

1. *Abd Manaf, K. (2022). Analysis on the factors that influence students' perception towards whistle blowing intention. Journal of Contemporary Social Science Research, 7(1), 45-52.*
2. *Ajzen, I. (2005). Attitudes, personality and behavior (2nd ed.). Maidenhead: Open University Press.*
3. *Ajzen, I., (1991). "The Theory of Planned Behavior", Organizational Behavior and Human Decision Processes, 50, 179-211.*
4. *Ajzen, I., and M. Fishbein, (1980). Understanding Attitudes and Predicting Social Behavior. Englewood Cliffs, NJ: Prentice Hall.*
5. *Alleyne, P., Haniffa, R., & Hudaib, M. (2016). The construction of a whistle-blowing protocol for audit organizations: a four-stage participatory approach. International Journal of Auditing, 20(1), 72-86.*
6. *Bogdanovic, M., & Tyll, L. (2016). Attitude of Management Students towards Whistle blowing: Evidence from Croatia. Central European Business Review, 5(1)*
7. *Bjørkelo, B., Thorsen, C., D'Cruz, P., & Mikkelsen, E. G. (2020). Whistle blowing and bullying at work: the role of leaders. Special topics and particular occupations, professions and sectors, 75-108.*
8. *Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior–A survey of South Korean police officers. Journal of business ethics, 85, 545-556.*
9. *Cho, J.K., & Song, H.J. (2015). Determinants of whistle blowing within government agencies. Public Personnel Management, 44(4), 450-472. doi: 10.1177/0091026015603206*
10. *Cullen, J.B., Parboteeah, K.P. and Victor, B. (2003), "The effects of ethical climates on organizational commitment: a two-study analysis", Journal of Business Ethics, Vol. 46 No. 2, pp. 127-141.*
11. *Fleming C. A., Humm G., Wild J. R., Mohan H. M., Hornby S. T., Harries R. L., et al. (2018). Supporting doctors as healthcare quality and safety advocates: recommendations from the Association of Surgeons in Training (ASiT). Int. J. Surg. 52, 349–354. 10.1016/j.ijsu.2018.02.002 [PubMed]*

12. *Kevins, J. (2021). Spencer Sankale and Whistle-Blowers as Endangered Species: Corruption Fighting Back? Available at SSRN 3873525.*
13. *Latan, H., Ringle, C. M., & Jabbour, C. J. C. (2018). Whistle blowing intentions among public accountants in Indonesia: testing for the moderation effects. Journal of Business Ethics, 152(2), 573-588.*
14. *Mbago, M., Mpeera Ntayi, J., and Mutebi, H. (2018). Does legitimacy matter in whistle blowing intentions? Int. Journal of Law & Management. 60, 627–645. doi: 10.1108/IJLMA-02-2017-0017*
15. *Olesen A. P., Amin L., Mahadi Z., Ibrahim M. (2019). Whistle blowing and research integrity: potential remedy for research misconduct in Malaysian institutions of higher education. Account. Res.26, 17–32.*
16. *Onyango, G. (2024). How Mafia-Like Bureaucratic Cartels or Thieves in Suits Run Corruption Inside the Bureaucracy, or How Government Officials Swindle Citizens in Kenya!. Deviant Behavior, 45(5), 689-707.*
17. *Pratolo, S., Sadjiman, V. P., & Sofyani, H. (2020). Determinants of Whistle blowing Intention of Employees in Universities: Evidence from Indonesia, 5(1), 92-101.*
18. *Saunders, M., Lewis, P. H. I. L. I. P., & Thornhill, A. D. R. I. A. N. (2012). Research methods. Business Students 4th edition Pearson Education Limited, England, 6(3), 1-268.*
19. *Saud, I. M., Maulida, N. S., & Nazaruddin, I. (2016). The Effect of Ethical Leadership, Organizational Politics Perception and Moral Courage on Internal Whistle blowing. Journal of Business & Economics, 15(1), 489-498.*
20. *Tarjo, T., Suwito, A., Aprillia, I. D., & Ramadan, G. R. (2019). Theory of planned behavior and whistle blowing intention. Journal of Business Ethics, 23(1), 43-57.*
21. *Testa, M. A., & Simonson, D. C. (2017). The use of questionnaires and surveys. In Clinical and translational science (pp. 207-226). Academic Press.*
22. *Thüsing, G., & Forst, G. (Eds.). (2016). Whistle blowing-A comparative study (Vol.16).Springer.*
23. *Tripermata, L., AK, S. A. S., Wahyudi, T., & Fuadah, L. L. (2021). The driver of whistle blowing intention and fraud prevention: Attitude and the ethical culture of the organization. International Journal of Dynamic Economics and Business, 91-110.*
24. *Utami, K. K. D., Mimba, N. P. S. H., Rasmini, N. K., & Widanaputra, A. A. G. P. (2018). The effect of attitude toward the behavior, subjective norm and perceived behavioral control on whistle blowing intention. Research Journal of Finance and Accounting, 9(18), 1-5.*
25. *Vandekerckhove, W. and Phillips, A. (2019), "Whistle blowing as a protracted process: a study of UK whistleblower journeys", Journal of Business Ethics, Vol. 159 No. 1, pp. 201-219.*
26. *Vroom, V. H. (1964). Work and Motivation. New York: Wiley.*
27. *Winardi, R. D. (2013). The Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing Intention in Indonesia. Journal of Indonesian Economy and Business, 28(3), 361-376*