

The Influence of Idealism and Relativism Ethical Orientations on Whistleblowing with Ethical Sensitivity as a Moderating Variable

Sofyan Syamsuddin^{1*}, Riyanti², Sri Sundari³, Kartini⁴

^{1,2}Universitas Muhammadiyah Palopo, Indonesia

^{3,4}Universitas Hasanuddin, Indonesia

Corresponding Author: Sofyan Syamsuddin sofyansyam@umpalopo.ac.id

ARTICLE INFO

Keywords: Ethical Orientation of Idealism, Relativism, Ethical Sensitivity, Whistleblowing

Received : 08, November

Revised : 29, November

Accepted: 27, December

©2025 Syamsudin, Riyanti, Sundari, Kartini: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This study aims to analyze the influence of idealism and relativism ethical orientations on whistleblowing behavior, as well as to examine the role of ethical sensitivity as a moderating variable in auditors at the Inspectorate throughout Luwu Raya. The research method used is quantitative with a causality approach, using data from questionnaires distributed to 102 auditors who have carried out at least one audit task. Data analysis was carried out using validity tests, multiple linear regression, and moderation tests using SPSS 30. The results showed that idealism ethical orientation had no significant effect on whistleblowing behavior, while relativism ethical orientation had a significant effect. Ethical sensitivity was proven to strengthen the influence of both idealism and relativism ethical orientations on whistleblowing behavior. This finding emphasizes the importance of ethical sensitivity in increasing auditors' tendency to whistleblow, both in idealism and relativism oriented auditors. This study provides implications for the Inspectorate in formulating policies to strengthen ethics and an effective whistleblowing system to support clean and accountable governance.

INTRODUCTION

Whistleblowing is a strategic effort to strengthen clean and accountable governance, particularly within the Inspectorate throughout Greater Luwu. As an internal government oversight agency, the Inspectorate plays a central role in ensuring that government financial management and performance are carried out in accordance with the principles of transparency and accountability. In carrying out its functions, the Inspectorate is required to uphold integrity and ensure that any violations or irregularities are detected and appropriately followed up. In this context, whistleblowing not only contributes to the prevention and prosecution of fraudulent practices, corruption, and abuse of authority within the government bureaucracy but also plays a crucial role in building an ethical organizational culture (Yunisdanur, 2020).

The Inspectorate's employees' decision to whistleblow is heavily influenced by internal factors, one of which is the individual's ethical orientation. Idealistic ethical orientation reflects the belief that right and wrong actions are based on universal moral principles that apply in every situation (Daffa et al., 2021). Employees with a high level of ethical idealism tend to have the courage to report violations because they believe in the importance of upholding moral values. Conversely, ethical relativism describes the view that moral standards are relative, depending on the situation or prevailing norms in the work environment. Individuals with a high level of relativism tend to be more flexible in assessing the rightness or wrongness of an action, which can result in a lower desire to report violations (Khusnah, 2020).

In addition to ethical orientations of idealism and relativism, ethical sensitivity is an important factor that can strengthen or weaken the relationship between ethical orientation and whistleblowing behavior. Ethical sensitivity reflects an individual's ability to recognize, understand, and consider the ethical implications of an action in the workplace. Employees with high ethical sensitivity will be more sensitive to unethical practices and more motivated to whistleblow to maintain the integrity of the institution (Khusnah, 2020).

Research on the influence of idealistic and relativistic ethical orientations on whistleblowing, as well as the role of ethical sensitivity as a moderating variable, particularly within the Inspectorate throughout Greater Luwu, is still very limited and yields varying results. Therefore, this study is crucial to gain a deeper understanding of how idealistic and relativistic ethical orientations influence whistleblowing behavior and the extent to which ethical sensitivity can enhance this influence.

Based on the description above, this study aims to analyze the influence of idealism and relativism on whistleblowing, and to examine the role of ethical sensitivity as a moderating variable among Inspectorate employees throughout Greater Luwu. With a more comprehensive understanding, it is hoped that the results of this study can serve as a basis for the Inspectorate in formulating policies to strengthen ethics and an effective whistleblowing system to support the creation of clean and accountable governance.

LITERATURE REVIEW

Deontology Theory

Deontology is an ethical theory which states that the basis of whether an action is good or bad lies in a person's obligation to do good to other human beings (Enoiu, 2023). This theory provides an answer to the question, "Why is an action considered good and another action should be rejected as bad?" Deontology answers that an action is considered good because it is a moral obligation to do good to others, while a bad action should be rejected because it is morally forbidden to do it.

Whistleblowing

Whistleblowing is the act of disclosing by members of an organization regarding illegal, immoral, or unauthorized practices that are under the control of their superiors to parties or organizations that have the authority to take action (Ali & Campus, 2022). Whistleblowing is also defined as an effort by members, both active and inactive in an organization, to provide a warning to the organization's top management or to the public regarding serious errors committed or hidden by the organization.

Ethical Orientation

Ethical orientation is the basis of thinking that individuals use to determine their attitudes and course of action appropriately and correctly, particularly when faced with ethical dilemmas. This ethical orientation is influenced by external factors, such as cultural, industrial, and organizational environments, as well as internal factors such as personal experiences (Winata, 2020). Essentially, each individual's orientation is determined primarily by their needs. These needs then interact with personal experiences and the individual's value system, thus shaping expectations or goals in their behavior. Ultimately, this influences the individual's decision-making process.

Ethical Sensitivity

Ethical sensitivity is the ability to recognize ethical issues that arise in a situation. Furthermore, (Choe et al., 2021) explains that ethical sensitivity is the ability to recognize that a situation has ethical meaning or implications when experienced by an individual. This view underlies individual awareness of ethical behavior, where the individual is positioned as a moral agent. Thus, ethical sensitivity can be defined as a person's ability to be sensitive to the ethical values contained in a decision. If an auditor does not recognize the ethical aspects of a decision, their moral schema will not lead to the identification or resolution of the ethical problem. Therefore, the ability to recognize the ethical aspects of a decision is referred to as ethical sensitivity.

Idealistic Ethical Orientation Towards Whistleblowing

Forsyth (1980) suggests that idealism refers to an individual's belief in something that he believes is true, taking into account the expected consequences as long as it does not violate moral values (Bachri, 2020). In other words, every

action taken must be based on applicable moral values and must not deviate in the slightest from these absolute values.

Idealism is an attitude that directs individuals to act in accordance with moral values (Komarudin, 2021) In the context of auditing, the primary objective of the audit process is to prevent users of financial statements from misrepresenting the auditor's opinion. Therefore, idealism is highly relevant in the audit profession as it can serve as a guideline in carrying out the auditor's professional duties. An auditor's ethical orientation will influence their tendency to whistleblow. Auditors with a high level of idealism tend to view whistleblowing as important and are more likely to do so.

Idealism can also be defined as the extent to which an individual cares about the welfare of others. Idealistic individuals will not engage in negative behavior that could harm others. Therefore, auditors with a high idealistic ethical orientation will view whistleblowing as an important action and will be more likely to do so.

In the research (Daffa et al., 2021) Idealistic ethical orientation has been shown to have a positive influence on whistleblowing. This indicates that the higher a person's idealistic ethical orientation, the greater their tendency to whistleblow. Another study conducted by (Pratiwi & Minarso, 2021) This study shows that idealism significantly influences accounting students' perceptions of whistleblowing. Students' ethical orientation also influences their whistleblowing actions. Students with high levels of idealism tend to view whistleblowing as important and are more likely to do so.

H1: Idealistic ethical orientation has an influence on whistleblowing

Relativism Ethical Orientation Towards Whistleblowing

An auditor with a high level of relativism tends to reject the existence of universal moral principles, including guidelines issued by professional organizations as a guide to action. This type of auditor prioritizes consequences that are considered good and in accordance with their personal moral standards for every action they take. Meanwhile, auditors with a low level of relativism tend to view whistleblowing as less important and are less likely to take whistleblowing action (Witjaksono & Wiganitingyas, 2021). In fact, whistleblowing itself can be described as a process involving personal factors, where the higher a person's professional commitment, the greater the tendency to consider whistleblowing as something important.

Relativism is a pragmatic model of thinking that holds that ethical rules are not universal, as ethics is influenced by culture, and each culture has its own unique set of rules. In other words, relativism is the view that no ethical standards are absolute and applicable to all situations.

Forsyth (1980) stated that relativism is an attitude of rejection of absolute moral values in guiding individual behavior. In this case, individuals tend to consider values originating from themselves and their environment. Research conducted by (Rachmawati et al., 2022) found that a relativistic ethical orientation negatively influences whistleblowing tendencies, with individuals with high levels of relativism tending to disregard principles and lack a sense of responsibility in their lives. Therefore, if an auditor has a high level of relativism,

they are more likely to engage in unethical behavior and consider whistleblowing unimportant, potentially leading to unethical behavior that can be detrimental to the organization.

H2: Relativism ethical orientation has a negative effect on whistleblowing

Ethical Sensitivity in Moderating the Idealistic Ethical Orientation Towards Whistleblowing

Auditors with high levels of idealism tend to adhere more to moral rules and adhere to established guidelines, thus enabling them to behave ethically. Idealistic individuals generally do not exhibit negative behavior that could harm others. This refers to an individual's belief regarding the consequences of their actions and their desire not to violate moral values (Syamsuddin, 2021) An auditor who has ethical sensitivity will be able to determine the expectations and goals to be achieved in accordance with applicable ethical standards.

Research result (Urumsah, 2023) The results show that the moderation regression analysis using absolute difference values indicates an interaction effect between ethical sensitivity and idealistic ethical orientation on whistleblowing. This means that ethical sensitivity acts as a moderating variable. When idealistic ethical orientation is reinforced by ethical sensitivity, auditors will be more accurate in disclosing whistleblowing. Therefore, auditors with high idealistic ethical orientation tend to also have higher levels of ethical sensitivity.

H3: Sensitivity ethical moderate influence orientation ethical idealism against Whistleblowing

Ethical Sensitivity in Moderating Relativism's Ethical Orientation Towards Whistleblowing

An auditor with a relativistic orientation tends to reject the absoluteness of moral rules governing individual behavior. This attitude demonstrates a rejection of absolute values in guiding ethical behavior. In this context, individuals still consider values derived from themselves and their surroundings. Relativism assumes that no single ethical perspective can be absolutely defined, as each individual has a diverse and broad range of ethical perspectives.

Research result (Rifda Isna Mildana, 2023) shows that a moderated regression analysis using the absolute difference approach found that the interaction between ethical sensitivity and relativistic ethical orientation had no effect on whistleblowing behavior. This finding indicates that ethical sensitivity is not a moderating variable in the relationship. It also shows that auditors with a relativistic orientation tend to be less sensitive to situations that violate norms or rules. Thus, relativism can be defined as an attitude that rejects the existence of absolute standards in assessing situations that violate norms or rules.

H4: Sensitivity ethical moderate influence orientation ethics idealism towards whistleblowing

The contextual framework in this study can be seen in Figure 1 below:

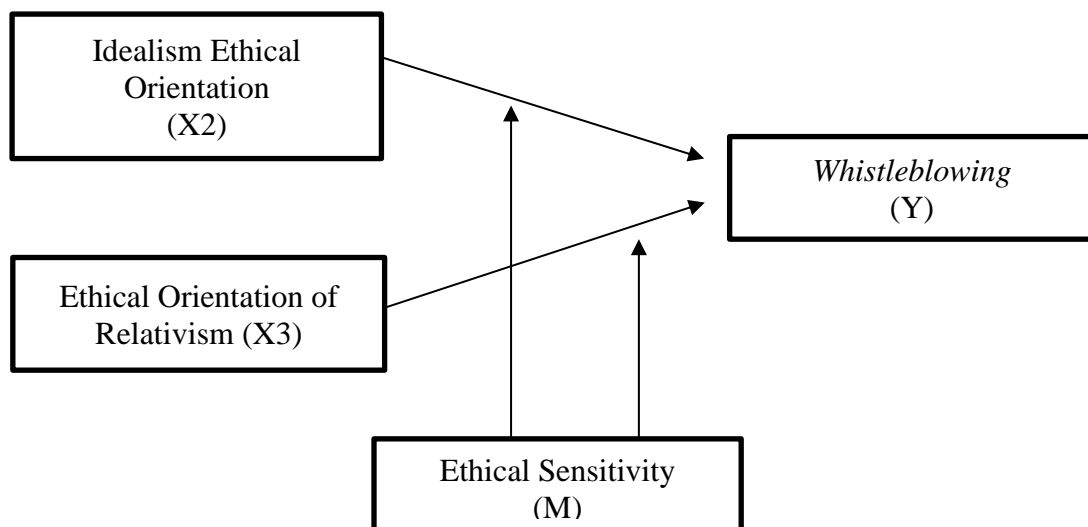


Figure 1. Conceptual Framework

METHODOLOGY

This study uses a quantitative methodology with a causality approach through the distribution of questionnaires to respondents, which are measured by scoring each item on a Likert scale, where each statement is scored from 1 (one) to 5 (five). Written statements regarding all variables. In this study, the population is all auditors working at the Inspectorate Office throughout Luwu Raya, while the sampling technique uses a non-probability sampling technique which is carried out with a convenience sampling technique. The definition of convenience sampling according to (Now, 2006) "Convenience sampling reverses to the collection of information from members of the population who are conveniently available to provide it." So, convenience sampling is the collection of information from members of the population who are easily obtained and able to provide the information. Thus, anyone who can provide information, either accidentally or by chance, can be used as a sample, if the person providing the information is deemed suitable as a data source (Now, 2006). The sample criteria in this study were auditors at the Inspectorate Office throughout Luwu Raya who had carried out at least one audit task. In this study, all data were processed and tested using SPSS 30. By using descriptive statistical analysis, validity test, reliability test, classical assumption test, multiple linear regression test, coefficient of determination test, and t-test.

RESEARCH RESULT

The sample size for this study was 102 respondents. The following is a descriptive statistical table of several variable results calculated using SPSS 30.

Table 1. Descriptive Statistics of Variables

	N	Minimum	Maximum	Mean	Standard Deviation
Idealism Ethical Orientation	102	14	25	20.69	2,610
Ethical Orientation of Relativism	102	5	25	16.60	3,569
Ethical Sensitivity	102	8	20	13.27	1,981
Whistleblowing	102	12	25	16.58	2.103
Valid N (listwise)	102				

Based on table 1, the general description of the research findings is as follows: First, the whistleblowing variable is known to have a minimum value of 12 and a maximum value of 25 with an average of 16.58. Second, the idealism ethical orientation variable has a minimum value of 14 and a maximum value of 25 with an average of 20.69. Third, the relativism ethical orientation variable has a minimum value of 5 and a maximum of 25 with an average of 16.60. Fourth, the ethical sensitivity variable has a minimum value of 8 and a maximum of 20 with an average of 13.27. So in general it can be said that all variables have an average score that is in the "agree" category or a tendency to support whistleblowing. The validity of data can be tested using a validity test. Data is considered valid if the probability value is less than 0.05. Each statement item in the questionnaire has a probability value of less than 0.05, indicating that each item is considered valid. The following table shows the validity test results.

Table 2. Variable Validity Test

Variables	Item	R Count	R Table	Information
Idealism Ethical Orientation (X1)	EI.1	0.733	0.1946	Valid
	EI.2	0.834	0.1946	Valid
	EI.3	0.811	0.1946	Valid
	EI.4	0.865	0.1946	Valid
	EI.5	0.840	0.1946	Valid
Ethical Orientation of Relativism (X2)	ER.1	0.690	0.1946	Valid
	ER.2	0.869	0.1946	Valid
	ER.3	0.810	0.1946	Valid
	ER.4	0.753	0.1946	Valid
	ER.5	0.843	0.1946	Valid
Ethical Sensitivity (M)	SE.1	0.708	0.1946	Valid
	SE.2	0.592	0.1946	Valid
	SE.3	0.605	0.1946	Valid
	SE.4	0.667	0.1946	Valid
Whistleblowing (Y)	W.1	0.625	0.1946	Valid
	W.2	0.553	0.1946	Valid
	W.3	0.394	0.1946	Valid
	W.4	0.513	0.1946	Valid
	W.5	0.592	0.1946	Valid

Table 3. Results of the Percentage Test (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	11,902	1,715			6,940	.000
Idealism Ethical Orientation	-.058	.086	-.072		-.672	.503
Ethical Orientation of Relativism	.155	.059	.263		2,608	.011

a. Dependent Variable: Whitsleblowing

Based on the table above, the estimation model can be analyzed as follows:

$$Y = 13.902 - 0.058X_1 + 0.155X_2 + e.....(1)$$

The regression coefficient for the ethical orientation idealism variable is -0.058. This negative regression coefficient means that if the ethical orientation idealism decreases by one unit, whistleblowing will also decrease by 0.058 units, assuming the other variables are equal to zero.

The regression coefficient for the relativistic ethical orientation variable is 0.155. This positive regression coefficient means that if the relativistic ethical orientation increases by one unit, whistleblowing increases by 0.155 units, assuming the other variables are equal to zero.

The t-test is used to determine the extent to which the independent variables individually (individually) explain the dependent variable, namely whistleblowing disclosure. The significance of the regression model in this study is tested by examining the significance value and the value of each variable.

Table 4. Results of the Moderation t-Test

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	16,720	.270			61,914	.000
Zscore: Idealism Ethical Orientation	-.381	.262	-.194		-1,452	.151
Zscore: Relativism Ethical Orientation	.256	.226	.130		1,134	.261
Zscore: Ethical Sensitivity	.564	.232	.287		2,433	.017
MRA1	-.713	.473	-.324		-1,507	.136
MRA2	-.067	.333	-.039		-.201	.841

a. Dependent Variable: Whitsleblowing
 b. Dependent Variable: Whitsleblowing

Based on table 4 above, the estimation model can be analyzed as follows:
$$Y = 16.720 - 0.381X_1 + 0.256X_2 + 0.564M - 0.713 | X_1 * M | - 0.067 | X_2 * M | + e \dots \dots \dots (2)$$

The constant value (a) of 16.720 means that if the values of the variables of idealism ethical orientation, relativism ethical orientation, and ethical sensitivity are constant at zero, then the value of whistleblowing is 16.720. The moderate coefficient value between the ethical sensitivity variables is 0.225. This positive regression coefficient means that if the auditor's professional interaction with ethical sensitivity increases by one unit, then whistleblowing increases by 0.225 units.

The moderating coefficient value between the idealism ethical orientation variable and ethical sensitivity is -0.713. This indicates that if the interaction between idealism ethical orientation and ethical sensitivity decreases by one unit, then whistleblowing decreases by 0.713 units.

The moderating coefficient value between the relativistic ethical orientation variable and ethical sensitivity is -0.067. This indicates that if the relativistic ethical orientation interaction decreases by one unit, then whistleblowing decreases by 0.067 units.

DISCUSSION

The Influence of Idealistic Ethical Orientation on Whistleblowing

Idealistic Ethical Orientation has no effect on Whistleblowing. This indicates that the level of ethical idealism of Inspectorate auditors is not strong enough to encourage whistleblowing behavior. This means that even though employees have an idealistic ethical orientation, it does not necessarily motivate them to report violations by whistleblowing. It is possible that other factors beyond ethical idealism, such as organizational culture, support from superiors, protection for whistleblowers, or work environment factors, are more influential in encouraging whistleblowing behavior in the Inspectorate environment. Thus, the results of this study strengthen previous findings that stated that idealistic ethical orientation is not necessarily the main factor in encouraging whistleblowing behavior, especially in a bureaucratic environment like the Inspectorate. Although employees understand and uphold the moral principles as emphasized in Deontology Theory, they do not necessarily act in accordance with these principles, possibly due to structural barriers, a less supportive organizational culture, or fear of the risks faced.

The Influence of Relativism Ethical Orientation on Whistleblowing

Relativism Ethical Orientation influences Whistleblowing. This indicates that the higher the relativistic ethical orientation of Inspectorate auditors, the more likely they are to whistleblow when they discover indications of violations or irregularities. This finding is important for the Inspectorate as an internal government oversight agency, as whistleblowing behavior is crucial for detecting and preventing violations within the organization. These results reinforce previous literature and align with Deontology Theory.

The Influence of Idealistic Ethical Orientation on Whistleblowing with Ethical Sensitivity as a Moderating Variable

The ethical sensitivity variable as a moderating variable will be able to strengthen or increase the influence of the ethical orientation variable of idealism on the whistleblowing variable.

An idealistic ethical orientation alone is not sufficient to encourage whistleblowing; it only has an effect when ethical sensitivity is present as a moderating variable. This reinforces previous literature and aligns with deontological theory, which argues that actions based on moral principles are stronger if individuals are sensitive to ethical issues in their work environment.

These results reinforce previous literature and align with Deontology Theory. It can be concluded that auditors simply possessing an idealistic orientation is not enough; sensitivity to ethical issues (ethical sensitivity) is crucial to truly encourage whistleblowing. Practically, Inspectorate Auditors need to not only instill moral values but also enhance auditors' ethical sensitivity to build an effective oversight culture..

The Influence of Relativism Ethical Orientation on Whistleblowing with Ethical Sensitivity as a Moderating Variable

The ethical sensitivity variable as a moderating variable will be able to strengthen or increase the influence of the relativistic ethical orientation variable on the whistleblowing variable.

Inspectorate auditors with high ethical sensitivity have a stronger influence on whistleblowing from their ethical relativism orientation. This means that while they may adjust ethical standards to suit the situation, they are still driven by moral sensitivity to do the right thing, as emphasized in deontological theory.

CONCLUSION AND RECOMMENDATIONS

The results of this study can be concluded that an idealistic ethical orientation does not significantly influence whistleblowing behavior in the Inspectorate. This indicates that even though auditors have strong moral principles, idealism alone is not enough to motivate them to report violations. Other factors such as organizational culture or whistleblower protection likely play a more important role. A relativistic ethical orientation significantly influences whistleblowing behavior. Auditors who are more flexible in assessing ethical situations are more likely to whistleblow when they discover violations. This finding demonstrates the importance of a relativistic orientation in encouraging whistleblowing behavior in the workplace. Ethical sensitivity strengthens the influence of an idealistic ethical orientation on whistleblowing. Idealism alone is not enough, but when combined with high ethical sensitivity, the tendency to whistleblow increases. This confirms the importance of ethical sensitivity in strengthening auditors' moral commitment to whistleblowing. The influence of a relativistic ethical orientation on whistleblowing is also stronger when auditors have high ethical sensitivity. This means that although auditors tend to adjust ethical standards to the situation, high ethical sensitivity still encourages them to take the right action in accordance with moral principles.

ADVANCED RESEARCH

Future advanced research should investigate how contextual and structural factors—such as organizational justice, perceived retaliation risk, leadership ethicality, and the maturity of internal reporting systems—interact with auditors' ethical orientations and ethical sensitivity to shape whistleblowing intentions and behaviors. Building on the current findings, further studies could incorporate behavioral experiments, longitudinal designs, or multi-level modeling to capture dynamic changes in ethical decision-making across different audit environments. Moreover, exploring cross-cultural variations, personality traits, and the role of digital whistleblowing platforms may provide deeper insight into why idealism alone is insufficient, why relativism becomes influential, and how ethical sensitivity operates as a critical catalyst in motivating auditors to disclose wrongdoing within complex organizational settings.

REFERENCES

- Ali, N., & Campus, G. (2022). *Identification and Protection of Corporate Whistleblowers : A Legal Perspective*. 8(1), 123–134.
- Bachri, A. S. (2020). *Moral Development of Millennial Citizens Through Internalization of Sundanese Culture Values*. 418(Acec 2019), 30–32.
- Choe, K., Kim, S., Lee, C., & Kim, S. (2021). *Effect of Ethics Seminar on Moral Sensitivity and Ethical Behavior of Clinical Nurses*.
- Daffa, O., Syahr, A., Adechandra, D., & Pesudo, A. (2021). *Independence Commitment dan Orientasi Etika pada Intensi Melakukan Whistleblowing dengan Moral Reasoning menjadi Variabel Moderasi Pendahuluan Metode*. 5(April), 304–310.
- Enoiu, R. S. (2023). *Study Regarding the Observance of The Norms of Ethics and Professional Deontology Within the Henri Coandă Air Force Academy in Brasov*. 16(1).
- Khusnah, H. (2020). *Organizational Ethical Culture , Moral Reasoning : Pengaruhnya terhadap Ethical Decision Making dan Whistleblowing Intention*. 35–45.
- Komarudin, K. (2021). Pradigma dan Revolusi Ilmu Pengetahuan Perspektif Thomas Kuhn. *Yasin*, 1(2), 321–335. <https://doi.org/10.58578/yasin.v1i2.131>
- Pratiwi, N. Y., & Minarso, B. (2021). *Driver factors of whistleblowing intention in undergraduate student perspective*. 06(02), 33–38. <https://doi.org/10.22219/jiko.v6i02.16774>
- Rachmawati, A. V., Nazaruddin, I., & Utami, P. (2022). *Peran Intensitas Moral , Komitmen Profesional , Keseriusan Kecurangan dan Personal Cost pada Peningkatan Niat Whistleblowing*. 6(2). <https://doi.org/10.18196/rabin.v6i2.15450>
- Rifda Isna Mildana, J. D. A. N. (2023). *Pengaruh Tanggung Jawab Pekerjaan, Emosional, Spiritual Auditor, Due Professional Care pada Kualitas Hasil Audit*. 2(2), 69–80. <https://doi.org/10.31942/jafin.xxxxxxxx>
- Sekaran. (2006). *Metode Penelitian Untuk Bisnis*. Selemba Empat.
- Syamsuddin, S. (2021). *Pengaruh Profesional Auditor Dan Orientasi Etika Terhadap Whistleblowing Dengan Sensitivitas Etis Sebagai Variabel Moderating*. *Widya Akuntansi Dan Keuangan*, 3(1), 33–49.

- <https://doi.org/10.32795/widyaakuntansi.v3i1.1206>
- Urumsah, D. (2023). *The impact of whistle-blowing on the effectiveness of forensic audits and investigative audits in fraud detection : A multigroup analysis of gender and experience effectiveness of forensic audits and investigative of gender and experience*. 5(3), 163–179. <https://doi.org/10.20885/jca.vol5.iss3.art4>
- Winata, S. (2020). *Accountant ' s Ethical Orientations Under Ethical Decision Making Literatures Review Of Accounting ' s Aspect From 1995 To 2012*. 2, 1–18.
- Witjaksono, A., & Wiganitingyas, R. L. (2021). *The Effect of Professional Identity, Personal Cost and Seriousness of Violation of the Intention to Do Whistleblowing*. 585, 669–675.
- Yunisdanur, V. (2020). *A Study of Whistleblowing Intentions in Government Sector*. 10(2), 285–301. <https://doi.org/10.22219/jrak.v10i2.10269>