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# The Influence of Competence, Religiosity, Ethical Climate, and Gender on Whistleblowing: A Study of Public Accounting Firms in Pekanbaru

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### ABSTRACT

*This study aims to examine the effect of competence, religiosity, ethical climate, and gender on whistleblowing at Public Accounting Firms (KAP) in Pekanbaru. This research employs a quantitative survey method and multiple linear regression analysis. The results show that competence, religiosity, and ethical climate significantly affect whistleblowing, indicating that auditors with strong competence, religiosity, and ethical work environments are more likely to report wrongdoing. Meanwhile, gender has no significant effect on whistleblowing. This study is expected to contribute to the development of ethical work environments in Public Accounting Firms*

## 1. INTRODUCTION

Whistleblowing is an individual's action in reporting violations of law, ethics, or organizational procedures to the authorities, either through internal or external mechanisms (Near & Miceli, 1985). In the context of the audit profession, whistleblowing plays a crucial role in maintaining integrity, independence, and audit quality, given that auditors have responsibilities not only to clients but also to stakeholders and the public. However, in practice, Public Accounting Firm (KAP) auditors often face professional pressure, conflicts of interest, and ethical dilemmas that can hinder the courage to report violations.

The Association of Certified Fraud Examiners (ACFE) report for the 2021–2025 period indicates that tips or whistleblowing reports consistently represent a major source of fraud disclosures, with the percentage ranging between 40% and 43% annually. This finding indicates that fraud disclosures are not solely dependent on formal audit procedures, but also on the role of individuals who bravely report indications of violations. Although external audits are designed to assure the fairness of financial statements, the audit process is not always the primary channel for fraud detection because reporting often requires steps beyond routine procedures and poses risks. An auditor's whistleblowing decision is shaped by individual characteristics as well as the work environment. Auditor competence determines the ability to identify and evaluate irregularities during the audit process. Religiosity serves as a moral foundation that shapes auditors' sensitivity to unethical behavior. Ethical climate reflects the auditor's perception of organizational support for implementing ethical behavior and providing a sense of security for reporting. Furthermore, gender is also considered a demographic factor that can influence auditors' ethical decision-making, given differences in position, risk perception, and potential retaliation within the audit firm environment.

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Although research on whistleblowing continues to grow, studies that specifically examine auditors' whistleblowing intentions in Indonesian public accounting firms (KAPs) remain limited and yield inconsistent empirical findings, particularly with respect to religiosity, ethical climate, and gender. Most prior studies have focused on public sector auditors or internal auditors, thereby failing to fully capture the ethical dynamics and professional pressures faced by external auditors. Therefore, this study aims to analyze the influence of auditor competence, religiosity, ethical climate, and gender on auditors' whistleblowing intentions in Indonesian public accounting firms. This research is expected to contribute empirically to the literature on auditor ethical behavior and to offer practical implications for KAPs in strengthening ethical culture and enhancing the effectiveness of whistleblowing mechanisms.

## 2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### The Influence of Competence on Whistleblowing Intention

Auditor competence encompasses technical knowledge, professional skills, and sufficient experience in performing audit tasks. A competent auditor is not only able to detect indications of violations or fraud but also understands the legal, ethical, and professional implications of these findings. This understanding allows auditors to be more confident in assessing the seriousness of violations and determining appropriate actions, including the decision to whistleblow.

Yanti et al., (2017) and Setiawan et al. (2025) shows that auditor competence plays a crucial role in increasing auditors' courage and confidence to act in accordance with professional ethical principles. Auditors with high competence tend to have greater confidence in facing professional risks, making them less susceptible to organizational pressure when discovering violations. Therefore, the higher the auditor's competence, the greater the auditor's intention to whistleblow.

**H1:** Auditor competence influences whistleblowing intention

### The Influence of Religiosity on Whistleblowing Intention

Religiosity reflects the degree to which religious values are internalized in an individual's life, including in ethical decision-making in the workplace. Religious values such as honesty, fairness, and moral responsibility can shape auditors' attitudes in assessing unethical behavior. Auditors with high levels of religiosity tend to have stronger moral standards and view violations as intolerable. Putri and Zahroh (2022) and Angghraeni and Trisnawati (2024) found that religiosity positively influences whistleblowing intention. Religious auditors tend to view whistleblowing as a form of moral devotion and social responsibility, not simply a professional obligation. Their spiritual values encourage auditors to act honestly despite facing personal risks or pressures from the work environment. Therefore, religiosity is expected to increase auditors' intention to report violations.

**H2:** Religiosity influences whistleblowing intention.

### The Influence of Ethical Climate on Whistleblowing Intention

Ethical climate reflects shared perceptions within an organization regarding prevailing ethical norms, values, and practices. A strong ethical climate is characterized by organizational support for honest behavior, transparency, and protection for individuals who report violations. A work environment that upholds ethics creates a sense of security and reduces auditors' concerns about potential retaliation. Research by Fuadiani and Wahidahwati (2024) and Untari et al. (2022) shows that ethical climate significantly influences auditors' whistleblowing intentions. When auditors perceive ethical support from the organization, they are more motivated to report violations because they believe such actions align with the organization's values. Thus, a positive ethical climate acts as an organizational factor that strengthens whistleblowing intentions.

**H3:** Ethical climate influences whistleblowing intentions.

### The Influence of Gender on Whistleblowing Intentions

Gender is often associated with differences in moral orientation and how individuals respond to ethical dilemmas. The Theory of Ethics of Care states that women tend to be more oriented towards caring, empathy, and interpersonal relationships, while men place more emphasis on justice and rules. These differences in orientation have the potential to influence individuals' tendencies in making ethical decisions, including their intention to whistleblow. However, empirical findings regarding the influence of gender on whistleblowing have shown inconsistent results. Zulmi (2025) found that gender did not significantly influence whistleblowing intentions, as the decision to report violations was largely determined by professional factors, organizational pressure, and the work environment. Nevertheless, the differences in moral perspectives between male and female auditors still leave open the possibility that gender may influence whistleblowing intentions in certain contexts.

**H4:** Gender influences whistleblowing intentions.

### 3. RESEARCH METHOD

This study uses a quantitative method with an associative approach that aims to test and analyze the relationship and influence between the independent and dependent variables. The quantitative approach was chosen because this study focuses on testing hypotheses formulated based on theory and previous empirical findings, while the associative approach is used to explain the influence of auditor competence, religiosity, ethical climate, and gender on auditor whistleblowing intentions. Through this approach, the study is expected to provide objective and measurable empirical evidence regarding the factors that influence auditor whistleblowing intentions.

This research was conducted at a Public Accounting Firm (KAP) operating in Pekanbaru City, Riau Province. The study population included all auditors working at KAPs in Pekanbaru City registered with the Indonesian Institute of Certified Public Accountants (IAPI), totaling 74 auditors. The sampling technique used was saturated sampling, where all members of the population were selected as respondents. This technique was chosen due to the relatively limited population size and to obtain a comprehensive picture of auditor whistleblowing intentions within the context of Public Accounting Firms in the study area.

The research data are primary data obtained directly through the distribution of structured questionnaires to KAP auditors in Pekanbaru City. The research instrument was compiled based on the variable indicators of auditor competence, religiosity, ethical climate, gender, and whistleblowing intention, which were measured using a five-point Likert scale, with a score of 1 indicating strongly disagree and a score of 5 indicating strongly agree. The questionnaire was adapted from previous research that has been tested for validity and reliability with adjustments to the research context. The collected data were then analyzed using IBM SPSS software through validity tests, reliability tests, classical assumption tests, and multiple linear regression analysis to test the research hypotheses.

### 4. RESULTS

Descriptive analysis was conducted to describe the demographic characteristics of respondents working in public accounting firms in Pekanbaru. The characteristics observed include age, job position, educational background, and length of work experience. The distribution of respondents is presented in the following table.

**Table 1. Demographic profile**

<b>Characteristics</b>	<b>Category</b>	<b>Percentage (%)</b>
<b>Age</b>	18–25 years	40.0
	26–35 years	43.6
	36–45 years	9.1

Characteristics	Category	Percentage (%)
Job Position	46–60 years	7.3
	Junior Auditor	56.4
	Senior Auditor	40.0
	Partner	3.6
Educational Level	Senior High School (SMA/SMK)	1.8
	Diploma (D3)	7.3
	Bachelor's Degree (S1)	78.2
	Master's Degree (S2)	12.7
Length of Work Experience	< 1 year	20.0
	1–2 years	23.6
	3–4 years	25.5
	> 4 years	30.9

Source: data processed, (2026)

Based on the table above, most respondents are aged between 18–35 years and predominantly hold the position of junior and senior auditors. The majority of respondents possess a bachelor's degree, indicating an adequate educational background relevant to the auditing profession. In addition, respondents have varied levels of work experience, with most having more than three years of professional experience, which may influence their competence and ethical behavior in performing audit tasks.

**Table 2. Construct reability and Validity**

Variable	Number of Items	Validity (r > r-table)	Cronbach's Alpha
Auditor Competence	10	0.593 – 0.764	0.867
Religiosity	10	0.646 – 0.785	0.890
Ethical Climate	10	0.636 – 0.846	0.917
Whistleblowing Intention	10	0.442 – 0.830	0.855

Source: data processed, (2026)

Validity testing was conducted using the corrected item–total correlation approach by comparing the calculated correlation coefficient (r-value) with the critical value of r-table (0.266). The results indicate that all questionnaire items for auditor competence, religiosity, ethical climate, and whistleblowing intention have correlation coefficients exceeding the r-table value, indicating that all measurement items are valid. Reliability testing was performed using Cronbach's Alpha to assess the internal consistency of the measurement instruments. The results show that all constructs have Cronbach's Alpha values greater than 0.70, indicating good reliability. Therefore, it can be concluded that all variables in this study are measured using valid and reliable instruments and are suitable for further statistical analysis.

**Table 3. normality test**

Variabel	Metode	Statistik	df	Sig.
Unstandardized Residual	Kolmogorov–Smirnov	0.086	55	0.200

Source: data processed, (2026)

Based on the results of the residual normality test using the Kolmogorov–Smirnov method, the significance value obtained is 0.200, which is greater than the significance level of 0.05. This result indicates that the residuals are normally distributed. Therefore, it can be

concluded that the linear regression model meets the assumption of normality and is appropriate for further analysis.

**Table 4. Multicollinearity Test**

Model	Collinearity Tolerance	Statistics VIF
Kompetensi	.534	1.872
Religiusitas	.519	1.925
Ethical Climate	.865	1.156
Gender	.959	1.043

Source: data processed, (2026)

Based on the results of the multicollinearity test, all independent variables in the regression model show tolerance values of 0.534, 0.519, 0.865, and 0.959, respectively, all of which exceed the minimum threshold of 0.10. In addition, the Variance Inflation Factor (VIF) values obtained are 1.872, 1.926, 1.156, and 1.043, all of which are below the critical value of 10. Therefore, it can be concluded that the regression model does not suffer from multicollinearity problems, and the independent variables are appropriate for further analysis.

**Table 5. Heteroscedasticity Test**

Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	sig
(Constant)	-.442	2.874		-.154	.878
Kompetensi	.005	.077	.013	.066	.948
Religiusitas	-.001	.076	-.002	-.011	.991
Ethical Climate	.003	0.52	.010	.063	.950
Gender	.245	.430	.082	.568	.572

Source: data processed, (2026)

Based on the results of the heteroscedasticity test using the Glejser method, the significance values for each independent variable are 0.948, 0.991, 0.950, and 0.527, respectively. All of these significance values are greater than 0.05, indicating that there is no heteroscedasticity problem in the regression model. Therefore, it can be concluded that the regression model satisfies the classical assumption of homoscedasticity and is appropriate for further analysis.

**Table 6. Multiple Linear Regression Test**

Model	Unstand ardized B	Coefficient s Error	Standard ized Coeffie nts Beta	t	sig	Collin earity Tolera nca	Statistics VIF
(Constant)	9.500	2.874		3.306	.002		
Kompetensi	.356	.077	.438	4.643	<.001	.534	1.872
Religiusitas	.188	.076	.238	2.483	.016	.519	1.926
Ethical Climate	.310	0.52	.446	6.013	<.001	.865	1.156
Gender	.245	.430	.040	.568	.572	.959	1.043

Source: data processed, (2026)

The regression equation indicates that the constant value of 9.500 represents the level of whistleblowing when all independent variables are assumed to be zero. Auditor competence

has a positive coefficient of 0.356, indicating that an increase in competence leads to a higher level of whistleblowing, *ceteris paribus*. Religiosity also shows a positive effect, with a coefficient of 0.188, suggesting that higher religiosity increases whistleblowing behavior. Ethical climate has a positive coefficient of 0.310, meaning that an improvement in the ethical climate enhances whistleblowing. Although the gender variable has a positive coefficient of 0.245, the t-test results indicate that its effect is not statistically significant. The error term represents the influence of other factors outside the research model that may affect whistleblowing.

**Table 7. T-Test (Partial Test)**

Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	sig	Collinearity Tolerance	Statistics VIF
(Constant)	9.500	2.874		3.306	.002		
Kompetensi	.356	.077	.438	4.643	<.001	.534	1.872
Religiusitas	.188	.076	.238	2.483	.016	.519	1.926
Ethical Climate	.310	0.52	.446	6.013	<.001	.865	1.156
Gender	.245	.430	.040	.568	.572	.959	1.043

Source: data processed, (2026)

The t-test results indicate that auditor competence has a significant effect on whistleblowing, as shown by a t-value of 4.643 with a significance level of 0.000 ( $p < 0.05$ ). Religiosity also significantly influences whistleblowing, with a t-value of 2.483 and a significance level of 0.015. Ethical climate demonstrates the strongest effect, with a t-value of 6.013 and a significance level of 0.000, indicating a significant positive impact on whistleblowing. In contrast, the gender variable shows a t-value of 0.568 with a significance level greater than 0.05, indicating that gender does not have a significant effect on whistleblowing. Accordingly, the hypotheses related to competence, religiosity, and ethical climate are accepted, while the hypothesis concerning gender is rejected.

**Table 8. Test of the Coefficient of Determination ( $R^2$ )**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.873	0.762	0.743	1.54995

Source: data processed, (2026)

Based on the table above, the Adjusted R Square value is 0.743, indicating that 74.3% of the variation in whistleblowing can be explained by auditor competence, religiosity, and ethical climate. Meanwhile, although the gender variable is included in the research model, the partial test results indicate that gender does not have a significant effect on whistleblowing.

## DISCUSSION

### The Influence of Auditor Competence on Whistleblowing

The results of the analysis indicate that auditor competence has a significant effect on whistleblowing; therefore, the first hypothesis (H1) is accepted. This finding suggests that auditor competence is an important factor influencing whistleblowing behavior in Public Accounting Firms (PAFs) in Pekanbaru. Auditors with higher competence—such as the ability to detect fraud indicators, analyze audit findings, understand professional standards, and make appropriate decisions in high-risk audit situations—tend to have greater confidence and willingness to report violations.

This result is consistent with the Theory of Planned Behavior, which explains that behavior is driven by intention, and intention is influenced by perceived behavioral control.

Auditor competence strengthens perceived behavioral control by enhancing auditors' confidence in their ability to perform whistleblowing effectively and responsibly. Although this finding differs from Fuadiani and Wahidahwati (2024), who found no significant effect, the difference may be attributed to variations in research context, respondent characteristics, and organizational environments. Thus, this study provides empirical evidence that the effect of auditor competence on whistleblowing is contextual and depends on the setting in which auditors operate.

### **The Influence of Religiosity on Whistleblowing**

The results of the data analysis indicate that religiosity has a significant effect on whistleblowing; therefore, the hypothesis stating that religiosity influences whistleblowing is accepted. This finding suggests that religious values play an important role in shaping auditors' attitudes and whistleblowing behavior in Public Accounting Firms (PAFs) in Pekanbaru. Auditors with higher levels of religiosity tend to uphold moral values, honesty, and ethical responsibility, which encourage them to report misconduct as a form of professional and moral obligation. This result is consistent with the Theory of Planned Behavior, which explains that behavior is driven by intention formed through attitudes, subjective norms, and perceived behavioral control. Religiosity contributes to the development of positive attitudes toward whistleblowing and strengthens subjective norms by fostering a sense of moral and religious duty to act ethically. This finding supports prior studies by Fuadiani and Wahidahwati (2024) and Ayem and Rumdoni (2021), which found a positive effect of religiosity on whistleblowing. However, it differs from Zulmi (2025), who reported no significant effect, indicating that the influence of religiosity on whistleblowing may be contextual and dependent on organizational and environmental factors.

### **The Influence of Ethical Climate on Whistleblowing**

Based on the results of the data analysis, it is found that ethical climate has a significant effect on whistleblowing; therefore, the hypothesis stating that ethical climate influences whistleblowing is accepted. This finding indicates that the ethical environment within an organization plays a strong role in encouraging auditors to report detected violations. A work environment that upholds ethical values is able to foster auditors' courage and sense of responsibility in disclosing misconduct in Public Accounting Firms (PAFs) in Pekanbaru.

A positive ethical climate reflects the presence of ethical values, fairness, transparency, and organizational support for ethical behavior. Auditors who work in an organization with a strong ethical climate tend to feel safer, supported, and more confident in reporting unethical practices or violations they encounter. Such conditions encourage auditors to act in accordance with professional and moral values without fear of internal pressure or sanctions. This finding is consistent with the Theory of Planned Behavior, which explains that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control. A positive ethical climate helps shape favorable attitudes toward whistleblowing, strengthens organizational norms that emphasize honesty and integrity, and enhances auditors' perceived behavioral control due to the support and protection provided by the organization. Consequently, auditors' intention and willingness to engage in whistleblowing are strengthened. The results of this study are also in line with the findings of Fuadiani and Wahidahwati (2024), which state that ethical climate has a positive effect on whistleblowing. This consistency indicates that a strong and supportive ethical climate empirically plays an important role in encouraging whistleblowing behavior. Therefore, ethical climate is proven to be a crucial factor in creating a work environment that supports transparency, accountability, and the courage to disclose violations.

### **The Influence of Gender on Whistleblowing**

Based on the results of the data analysis, gender is found to have no significant effect on whistleblowing; therefore, the hypothesis stating that gender influences whistleblowing is rejected. This finding indicates that male and female auditors exhibit relatively similar tendencies in reporting violations in Public Accounting Firms (PAFs) in Pekanbaru. This result

can be explained by the Ethics of Care Theory, which emphasizes that ethical decision-making is driven by concern, empathy, and a sense of responsibility toward others rather than by individual demographic characteristics. In the auditing profession, both male and female auditors tend to possess comparable levels of ethical awareness and professional responsibility when faced with misconduct, resulting in no significant gender-based differences in whistleblowing behavior. This finding is consistent with Ayem and Rumdoni (2021), who also reported that gender does not significantly affect whistleblowing. However, it contrasts with the findings of Saputra and Dwita (2018), which indicate a significant gender effect. These differences may be attributed to variations in respondent characteristics, organizational culture, and research context, suggesting that the influence of gender on whistleblowing may be situational and context-dependent.

## 5. CONCLUSION

Based on the results of the study, several conclusions can be drawn. Auditor competence has a significant effect on whistleblowing, indicating that auditors with adequate knowledge, skills, and professional understanding are more confident and willing to report violations. Religiosity also significantly influences whistleblowing, as strong moral and religious values encourage auditors to act ethically and view whistleblowing as a moral responsibility. In addition, ethical climate has a significant positive effect on whistleblowing; a supportive and ethical organizational environment provides a sense of security and encourages auditors to report misconduct. Conversely, gender does not have a significant effect on whistleblowing, suggesting that male and female auditors demonstrate similar professional responsibility in reporting violations. Overall, whistleblowing behavior is influenced by professional, moral, and organizational factors, highlighting the importance of improving auditor competence, strengthening moral values, and fostering a positive ethical climate.

## LIMITATIONS

This study has several limitations. First, data were collected using questionnaires, which rely heavily on respondents' perceptions and honesty and may lead to subjective bias. Second, the study involved a limited number of auditors from Public Accounting Firms in a specific region, which restricts the generalizability of the findings. Third, the independent variables were limited to competence, religiosity, ethical climate, and gender, while other potential factors influencing whistleblowing were not examined. Finally, the quantitative approach used in this study does not fully capture auditors' motivations and experiences related to whistleblowing.

## RECOMMENDATIONS

Future research is recommended to combine survey methods with interviews or focus group discussions to reduce subjectivity and gain deeper insights into whistleblowing behavior. Researchers are also encouraged to expand the research scope by involving auditors from different regions or sectors to improve generalizability. Additionally, future studies should consider incorporating other relevant variables, such as behaviour (Della et al. 2020), legal protection, organizational pressure, ethical culture, and whistleblowing systems. Finally, the use of qualitative or mixed-method approaches is suggested to provide a more comprehensive understanding of auditors' motivations and decision-making processes in whistleblowing.

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