



## Whistleblowing Intentions: Ethical Review in Firli Bahuri's Corruption Case

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### Abstract

This study aims to reveal the ethical aspects of whistleblowing activities in the Firli Bahuri corruption case. This study applies the literature study method or library study. This study involves in-depth synthesis and analysis of findings from selected primary sources, consisting of 21 articles from 84 relevant journal articles. Researchers use targeted keywords and methodical search strategies in several academic databases, including Google Scholar, Publish or Perish, and Semantic Scholar., which provide access to relevant and up-to-date sources of information. The results of the analysis through findings from various previous studies indicate that a person's social environment, personal judgment, and self-control greatly determine the decision to report corrupt practices. The act of whistleblowing in this case is more than just reporting, but rather the highest of personal integrity, moral responsibility, and concern for a clean system. This study provides a deeper understanding of the ethical aspects of whistleblowing activities in anti-corruption institutions

### Introduction

Corruption has long been a major obstacle to development and good governance in Indonesia. In 2023, Transparency International ranked Indonesia 115th out of 180 countries in its Corruption Perception Index, or 34th out of 100 countries. This shows that despite many efforts to combat corruption, Indonesia still has a lot to do to realize clean and more transparent governance. The corruption case involving Firli Bahuri, former chairman of the Corruption Eradication Commission (KPK), is one of the corruption cases that has shocked the Indonesian public. The public deeply regrets the irony that a leader of an institution that has a mandate to eradicate corruption is involved in corruption. In 2023, Firli Bahuri was named a suspect by the National Police for extortion and gratification. This raises serious questions about the integrity of the anti-corruption agency and the effectiveness of the current internal control system.

One of the methods used to minimize corruption is the implementation of a whistleblowing policy. In the document "Reporting to Countries in 2022" ACFE states that corruption, asset misappropriation, and accounting fraud are the most frequently reported forms of whistleblowing, accounting for 42% of all cases. The importance of whistleblowing is one of the most effective ways to uncover corrupt practices, especially in cases related to institutions and senior officials who should be at the forefront of eradicating corruption (Mahardikasari & Bernadia Linggar, 2022).

However, making the decision to become a whistleblower is not easy. Many factors can influence the decision to become a whistleblower, such as the organization and the surrounding culture. Legal protection, organizational support and the risk of retaliation are external factors that influence the decision to become a whistleblower (Nurhalizah & Saud, 2021). Meanwhile, there are various risks for whistleblowers such as retaliation, including physical isolation of whistleblowers (Asliani & Koto, 2022). In other research, it is stated that individual motivation, organization, social culture, and the use of information technology can influence the implementation of whistleblowing (Gunawan, 2019).



In the process of bureaucratic reform, whistleblowing is one of the tools expected to prevent corruption. The public expects corruption, misuse of assets can be minimized, so that a clean government is created. The corruption case that was successfully revealed through whistleblowing was a bribery case related to the management of COVID-19 aid funds involving a minister, and the arrest of the minister was carried out by the KPK, then the Corruption Case of the Citemu Village Revenue and Expenditure Budget (APBDes), and the disclosure of the case was based on Nurhayati Nurhayati (Mulyadi, 2014). Organizations that have a whistleblowing system can prevent and detect corruption more quickly and reduce greater losses (Tomo et al., 2020).

In a study on whistleblowing practices regarding corruption control in Indonesia, it is stated that it is important to understand the specific dynamics within law enforcement agencies. They state that factors such as organizational culture, leadership, and whistleblower protection mechanisms play an important role in shaping the intention to whistleblow (Jayadi et al., 2022). The Firlu Bahuri corruption case clearly shows how important the role of whistleblowers is in exposing corrupt practices within the anti-corruption agency itself. This study aims to analyze the factors that influence whistleblower intentions, especially in the context of law enforcement and anti-corruption agencies in the Firlu Bahuri case. Understanding these factors can help increase the interest of the public and employees to report criminal acts of corruption.

Planned Behavior Theory (TPB) is a concept in behavioral science that states that a person's actions are based on their intentions or desires, showing a strong relationship between intentions and the resulting behavior. Intention, defined as the desire to act, is considered the main factor influencing behavior carried out of one's own will (Gamayumi & Listyaningsih, 2023). Planned Behavior Theory (TPB) explains that whistleblowing intentions are formed from three main factors. First, subjective norms that reflect how surrounding norms influence an individual's thinking. Second, personal assessment of a behavior, which indicates a person's likes or dislikes for something. Third, the perception of control over behavior, namely the belief that the actions taken are under one's own control (Nindito & Zakaria, 2023).

The concept of whistleblowing has been defined by various experts. (Near, 1985) describes it as the actions of members of an organization, both current and former, who reveal illegitimate, immoral, or illegal practices carried out under their supervision. On the other hand, whistleblowers are employees who report violations in their organizations to authorities (Ravishankar, 2003). However, some researchers argue that limiting the concept of whistleblowers to employees may be irrelevant and less comprehensive (Ayers & Kaplan, 2005). Empirical findings support this view, showing that in some cases, reports of violations can also come from external parties, even in rare situations, from business competitors (ACFE, 2022). Intention reflects the strength of belief and the amount of effort that a person will exert to carry out a particular action. In the context of whistleblowing, intention refers to a person's tendency to take steps to report or reveal violations to authorities. This shows the extent to which a person intends and is willing to act as a whistleblower when witnessing or knowing about unethical or illegal behavior in the organization (Nindito & Zakaria, 2023).

Corruption is a form of violation that harms the rights of society in social, economic, and political aspects in general. This problem is exacerbated by two main factors. First, the low level of legal awareness in society. Second, the perception that corruption is a crime committed by high social classes, which causes the perpetrators not to feel deterred even though they are threatened with heavy prison sentences. Corruption is a serious threat that can damage various aspects of life, including development, economy, socio-politics, and erode the values and morality that underlie democracy. However, public perception and focus of attention are often limited to the material aspects of corruption, especially in the form of taking money for personal gain. If left unchecked, corruption risks becoming an integral part of society's culture (Setiawan & Kurnianingsih, 2023).

Planned Behavior Theory (TPB) explains that whistleblowing intention is formed from three main factors. First, subjective norms. Second, personal assessment of a behavior. Third, perception of control over the behavior. Subjective norm is an individual's perception of the influence of the social environment on their decision to engage in a particular behavior or not, as explained by (Ajzen, 2002). This concept relates to the extent to which people around the individual support or oppose the implementation of the behavior. This is often assessed by asking participants how confident they are that people close to them such as family, friends, or coworkers will support their involvement in a particular activity, such as entrepreneurship.

Personal assessment of a behavior refers to the stronger a person's self-confidence in their abilities, the greater their chances of achieving success. When faced with difficult situations, individuals with low self-confidence tend to give up easily. Conversely, those with high self-confidence will be more persistent in facing the challenges that arise. This level of self-confidence greatly influences how a person acts and persists in the face of difficulties to achieve their goals.

Perceived control over behavior is perceived as reflecting a person's belief in their ability to control a particular action. This refers to an individual's perception of the extent to which they can decide to perform or not perform a behavior, as outlined by (Ajzen, 2002). This aspect of control, which is part of one's personality characteristics, plays a significant role in the decision-making process and the way individuals behave, as argued by (Tang & Chiu, 2003). In other words, the extent to which a person feels they have control over their situation and actions can significantly influence their choices and behavior.

The following are some previous studies that are relevant to this research and have been used as the main reference for researchers.

**Table 1. Previous Research**

Researcher Name & Year	Research Title	Research Purposes	Research Methods	Research Result	Similarities and Differences
(Rachmawati, A. V., Nazaruddin, I., & Utami, T. P. (2022)	“Peran Intensitas Moral, Komitmen Profesional, Keseriusan Kecurangan dan Personal Cost pada Peningkatan Niat Whistleblowing”	Testing the influence of Moral Intensity, Professional Commitment, Fraud Seriousness Level, and personal cost on whistleblowing	The method used in this research is a quantitative method.	The results of this study indicate that professional commitment, the level of seriousness of fraud, and personal cost have a positive effect on whistleblowing. Meanwhile, moral intensity has no effect on whistleblowing.	<b>Difference:</b> In our research, the object we studied was the Firlil Bahuri corruption case. <b>Similarities:</b> Both aim to test whether Moral Intensity, Professional Commitment, Seriousness of Fraud and Personal Cost increase Whistleblowing Intentions.



Researcher Name & Year	Research Title	Research Purposes	Research Methods	Research Result	Similarities and Differences
(Rachmawati et al., 2022)	“Peran Intensitas Moral, Komitmen Profesional, Keseriusan Kecurangan dan <i>Personal Cost</i> pada Peningkatan Niat <i>Whistleblowing</i> ”	To test the influence of Moral Intensity, Professional Commitment, Fraud Seriousness Level, and Personal Cost on whistleblowing intention.	The research used a survey with a questionnaire.	Professional commitment, severity of threat and personal costs all contribute to the desire to report a problem.	<b>Difference:</b> Our research focuses more on specific opportunities and challenges in the public sector, namely the Firlu Bahuri Corruption case. <b>Similarities:</b> Both aspects are related to testing the influence of certain variables
(Novia dkk, 2023)	“Pengaruh Komitmen Profesional, Personal Cost, Dan Gender Terhadap Intensi <i>Whistleblowing</i> ”	To test whether there is an influence of professional commitment, personal cost, and gender on the intention to whistleblow.	This research was conducted using a quantitative approach by distributing research questionnaires.	The results of this study empirically prove that personal costs have a significant positive effect on whistleblowing intentions.	Differences: This study has different independent variables from the study we conducted. Similarities: This study has the same dependent variable.
Achmad Fahmi Dj, Afrizal, Ilham Wahyudi (2021)	“Pengaruh Sikap, Norma Subjektif, Persepsi Kontrol, Dan Komitmen Organisasi Terhadap <i>Whistleblowing Behavior</i> Dengan <i>Intention Whistleblowing</i> Sebagai Variabel Moderasi (Studi Pada Aparatur	Testing the influence of attitudes, subjective norms, perceived control, and organizational commitment on whistleblowing behavior with whistleblowing intention as a moderating variable.	Quantitative	The results of this study indicate that whistleblowing intention can strengthen the influence of attitudes and subjective norms on whistleblowing behavior but cannot strengthen the influence of perceived control and	<b>Similarities:</b> This journal examines the influence of attitudes, subjective norms, perceived control, and organizational commitment on whistleblowing behavior with whistleblowing intention as a moderating variable. <b>Differences:</b>



Researcher Name & Year	Research Title	Research Purposes	Research Methods	Research Result	Similarities and Differences
	Sipil Negara Di Inspektorat Dan Bpkp Perwakilan Jambi”			organizational commitment. In addition, this study found that attitudes and perceived control have a positive effect on whistleblowing behavior, while subjective norms and organizational commitment do not have a significant effect.	Analyzes the influence of attitudes, subjective norms, perceived control, and organizational commitment on whistleblowing behavior on State Civil Apparatus (ASN) at the Inspectorate and BPKP representative office in Jambi, with whistleblowing intention as a moderating variable.
Putu Nuniek Hutnaleontina, I Wayan Sudiana, Ni Putu Widya Astuti (2019)	“Analisis Norma Subyektif, Sikap Terhadap Perilaku Dan Persepsi Kendali Perilaku Terhadap Niat Karyawan Melakukan Tindakan <i>Whistleblowing</i> ”	Testing the influence of subjective norms, attitudes toward behavior, and perceived behavioral control on employee intentions to carry out whistleblowing actions.	Quantitative	The results of this study indicate that subjective norms, attitudes toward behavior, and perceived behavioral control have a positive and significant influence on employee intentions to whistleblow.	<p><b>Similarities:</b>                      This journal examines the influence of subjective norms, attitudes toward behavior, and perceived behavioral control on employee intentions to conduct whistleblowing.</p> <p><b>Differences:</b>                      Analyzes the influence of subjective norms, attitudes toward behavior, and perceived behavioral control</p>



Researcher Name & Year	Research Title	Research Purposes	Research Methods	Research Result	Similarities and Differences
					on employee intentions to conduct whistleblowing based on the Theory of Planned Behavior (TPB).
Shindi Angghraeni, Rina Trisnawati (2024)	“Pengaruh Komitmen Profesional, Sosialisasi Antisipatif, Norma Subjektif, Retaliasi Dan Religiusitas Terhadap Niat Whistleblowing”	Analyzing the influence of professional commitment, anticipatory socialization, subjective norms, retaliation, and religiosity on whistleblowing intentions in accounting students.	Quantitative	The results of this study indicate that subjective norms and religiosity have a positive and significant influence on whistleblowing intentions, while professional commitment, anticipatory socialization, and retaliation do not have a significant influence.	<p><b>Similarities:</b>                      This journal examines the influence of professional commitment, anticipatory socialization, subjective norms, retaliation, and religiosity on accounting students' intention to whistleblow.</p> <p><b>Differences:</b>                      Analyzes the influence of professional commitment, anticipatory socialization, subjective norms, retaliation, and religiosity on accounting students' intention to whistleblow.</p>

From the various studies above, there are similarities where the issues raised are both discussing whistleblowing intentions. In this study, the author discusses the factors that influence whistleblowing intentions in the Firli Bahuri corruption case by using the previous studies above as the main reference.

**Methodology**

This study uses secondary data as the main type of data, obtained from various published literature sources. Secondary data includes scientific journals, and other reliable sources relevant to the topic of disclosing violations in corruption cases. The focus of researchers during this period is to find and collect materials relevant to the subject of

research. Journals and research publications that support the research objectives are among the materials collected. To ensure that all relevant materials are found, researchers use targeted keywords and methodical search strategies in several academic databases, including Google Scholar, Publish or Perish, and Semantic Scholar.

Each selected literature source is evaluated based on credibility, relevance, and recency (publication year between 2019-2024). At the end of the collection period, researchers ensure that all sources have been identified and neatly documented. This literature collection is an important foundation in research because it ensures that researchers have a strong theoretical foundation to analyze and compare findings from previous studies.

## **Result And Discussion**

### **Results**

Starting from the deep concern of former KPK leaders who saw a few irregularities in their leadership. Abraham Samad and his friends, who have been known to be persistent in defending the integrity of the KPK, began preparing legal steps after collecting concrete evidence of the alleged violations committed. They saw how important it was to maintain the dignity of this corruption eradication agency from within. Firlu Bahuri, who should have been a fortress for eradicating corruption, is suspected of carrying out actions that damage the system and the spirit of eradicating corruption itself. (Divania et al., 2023).

This reporting is not just a political action, but a serious effort to restore public trust in the KPK. The reporters collected documents, witnesses, and a series of events that support their accusations. They believe that only with full transparency and accountability can the KPK return to the right track. The pressure to resign continues to roll. The mass media also reports, the public is increasingly critical, and pressure from various parties is increasing. Firlu Bahuri is in a difficult point, where his every step will continue to be monitored and questioned. This hum and moral process shows that no leader is immune to criticism, including the figure who sits at the top of the anti-corruption agency. Everything must be accountable, both legally and in terms of leadership ethics (Divania et al., 2023).

Former Agriculture Minister Syahrul Yasin Limpo (SYL) was accused of extortion and misuse of power at the start of the corruption case that involved Firlu Bahuri. Evidence of obtaining compensation in the form of cash and private meetings that went against the Corruption Eradication Commission's (KPK) code of ethics was discovered during an investigation by the Indonesian National Police (Polri). When the public started to suspect a meeting between Firlu Bahuri and SYL in July 2023, the alleged infractions first came to light. After several reports and investigations from the previous KPK Chairman and anti-corruption activists surfaced in October 2023, these suspicions intensified. They submitted formal reports to the authorities, and the National Police investigated them after finding evidence of questionable contacts and financial activities. The National Police Criminal Investigation Unit formally designated Firlu Bahuri as a suspect in November 2023 on charges of extortion and gratification. The National Police gathered evidence to support the allegations and performed thorough witness interviews throughout the investigation. Academics and public society responded to the controversy in large numbers, calling for openness in the case's treatment. Due to the KPK's leaders' involvement in this corruption case, public pressure mounted from December 2023 to January 2024, resulting in a crisis of trust (Nugroho, 2023).

### **Discussion**

In the case of Firlu Bahuri, there were several parties involved in the reporting, including: AS, DI, and other individuals. AS (Former Chairman of the KPK) has in-depth knowledge of the internal dynamics of the institution. His concern for the integrity of the KPK prompted him to take a critical stance and report alleged violations committed by Firlu Bahuri. AS's credibility as a whistleblower is strengthened by his experience leading the KPK previously, so that the reports he submitted have high weight and significance in exposing practices that are considered deviant. His actions show a strong commitment to maintaining the dignity and integrity of the corruption eradication agency, even



after no longer serving as the leader of the KPK. DI (Former Deputy Minister of Law and Human Rights) is one of the parties who officially reported Firli Bahuri's alleged violations (Rahayu & Astuti, 2023).

In this case, DI has the authority and credible access to information so that the report submitted has significant legal weight. The existing report is also supported by reports from several other individuals who also took on the role of whistleblowers in this case, including several former KPK employees, anti-corruption activists, and parties who have internal information about alleged violations. In this case, each party has different motivations and perspectives in disclosing alleged violations, but has the same main goal, namely, to reveal the truth and uphold the integrity of the corruption eradication agency. Reports from various parties form a comprehensive construction of evidence against alleged violations committed by Firli Bahuri (Rahayu & Astuti, 2023).

In the context of Firli Bahuri's corruption case, the intention of whistleblowing emerged as a critical response to allegations of ethical and legal deviations. The decision-making process to reveal violations is a complex journey that involves deep consideration. A whistleblower does not simply act spontaneously, but rather goes through a long process of maturing attitudes. The whistleblower considers the personal, professional, and systemic impacts of his actions. The assessment of Firli Bahuri's behavior, which is suspected of abusing his authority, raises internal moral tension. The belief that revealing the truth is an ethical act becomes a fundamental energy. Furthermore, the courage to take risks shows a deep commitment to justice.

Another factor that can drive someone's intention to whistleblow is the social environment. Public pressure, civil society support, and expectations of transparency create momentum. In addition, the media also plays a role in shaping the public narrative, encouraging individuals to step forward. Calculating risks and consequences becomes a critical stage. Complex power structures and political dynamics make the whistleblowing process even more complicated. Every step is carefully thought out, considering potential consequences and chances of success. In other words, the act of whistleblowing in this case is more than just reporting. It is the highest expression of personal integrity, moral responsibility, and concern for a clean system. Every detail is chosen with deep consideration, every word is measured with care, and reflects the moral complexity of upholding the truth.

In the context of Firli Bahuri, Subjective norms are one of the intentions of whistleblowing. Usually, this is measured by asking participants how much they believe that people close to them, such as family, friends, or coworkers, will support them in participating in certain activities, such as entrepreneurship (Yahya & Damayanti, 2021). The whistleblower reported Firli Bahuri because he was considered to have committed a serious ethical violation.

Subjective norms in this case are formed from the social and professional environment that supports transparency. AS, DI, and former KPK employees have a social context that encourages them to disclose information. The social environment, especially the anti-corruption community, provides moral legitimacy and social support to act. AS as the former chairman of the KPK shows a strong moral responsibility towards the integrity of the KPK institution and the eradication of corruption in Indonesia. AS considers Firli Bahuri's actions as serious violations that damage the image of the KPK and have the potential to hinder efforts to eradicate corruption. This action is also reinforced by similar actions taken by other former KPK leaders and community organizations. This collective support provides additional strength for AS to take on the role of a whistleblower while strengthening the legitimacy of his actions in the eyes of the public.

The personal assessment of whistleblowers is built on a deep belief in the importance of integrity and eradicating corruption. They have high self-confidence to face personal, professional, and even legal risks. The belief that their actions contribute to systemic change is the main driving force of their courage (Nurulrahmatiah, 2018).

AS has a strong personal assessment based on his leadership experience at the KPK. As a former KPK Chairman,





he has a deep belief in the importance of the integrity of the corruption eradication agency. His confidence is formed from his long track record in eradicating corruption, encouraging him to take the risk of revealing violations even though he has the potential to face personal consequences. This assessment was conveyed after Firlil was named a suspect in the extortion case against the execution of the Former Agriculture, SYL. In his statement, AS emphasized that Firlil Bahuri's actions were "the most sadistic criminal".

DI, with a background as a former Deputy Minister of Law, has a personal assessment built on a deep understanding of the legal system. His confidence in uncovering this case is based on strong evidence. In addition, comprehensive legal knowledge makes him believe that disclosing violations is part of the moral and professional responsibility in upholding justice. In addition, the personal assessment of several other individuals is based on their suspicions of alleged ethical violations committed by Firlil Bahuri. This suspicion is accompanied by photographic evidence of a meeting between SYL and the KPK leadership which is considered to violate Article 4 which states that every KPK commission member is prohibited from holding direct or indirect meetings with suspects, defendants, convicts, or other parties who are related to corruption cases being handled by the KPK.

Perceived control over behavior is key to understanding how individuals can cope with difficulties in achieving their goals, including in the context of whistleblowing (Fahmi Dj et al., 2021). In the case of Firlil Bahuri, where several figures such as Abraham Samad and Denny Indrayana were involved, this perception of control played an important role. These figures demonstrated strong beliefs in their ability to control their actions in situations full of risk and challenges. This perception reflects the belief that they have the resources and support necessary to act, despite potential negative consequences.

Ajzen (2002) explains that individuals who feel they have control over their actions tend to be more courageous in making important decisions, including reporting acts of corruption. In this context, AS and his colleagues can be considered to have high behavioral control, because they believe that their whistleblowing actions will not only affect the current situation but also contribute to systemic change in law enforcement in Indonesia. Their courage to speak up despite facing threats shows that they perceive themselves as capable of overcoming external and internal obstacles.

The obstacles faced by whistleblowers are often related to uncertainty and personal risk. However, a strong perception of control can motivate individuals to continue acting in accordance with their moral and ethical values. In this case, the belief that their actions can bring about positive change becomes a key driver for them to continue despite pressure from others. Thus, the perception of control over behavior not only influences individual decisions in the face of adversity but also contributes to the success or failure of achieving larger goals, such as fairness and transparency in government

### Conclusions

Based on the results of the research that has been conducted, researchers found several important aspects related to ethics in disclosing corruption cases related to Firlil Bahuri. The results of the analysis through findings from various previous studies show that a person's social environment, personal judgment, and self-control greatly determine the decision to report corrupt practices. Whistleblowers consider the personal, professional, and systemic impacts of their actions. Calculation of risks and consequences is a critical stage. Complex power structures and political dynamics make the whistleblowing process even more complicated. In other words, the act of whistleblowing in this case is more than just reporting, but rather the highest of personal integrity, moral responsibility, and concern for a clean system. Every detail is chosen with deep consideration, every word is measured with care, and reflects the moral complexity of upholding the truth.



### Limitations

This study certainly has several limitations. The use of the literature study method makes the data in this study limited to analyzing various previous research results. Further researchers can conduct a more in-depth analysis with the support of empirical evidence. This study also has not comprehensively examined the long-term impact of the whistleblower protection policy. The researchers suggest that future studies conduct further research that looks at the impact of whistleblowing and its development along with the implementation of new policies, as well as investigating external factors that influence individual decisions to report violations

### Research Contribution

This study provides a deeper understanding of the ethical aspects of whistleblowing activities in anti-corruption institutions. Furthermore, this study enriches the study of whistleblowing from an Indonesian perspective, especially in the context of law enforcement institutions. In practice, these findings can be a reference for making better policies to support and protect whistleblowers and increase public awareness of their importance in eradicating corruption.

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