

AN EXPERIMENTAL STUDY OF WHISTLE-BLOWING: THE INFLUENCE OF OBEDIENCE PRESSURE AND ETHICAL DILEMMAS

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ABSTRACT

A pressure from other parties and ethical dilemmas can influence accounting staff's intention to take whistle-blowing action. This study aims to provide empirical evidence about the intention of accounting students to take whistle-blowing action from the perspectives of obedience pressure and ethical dilemmas. Experimental design 2 x 2 between subjects is used by involving 80 participants. The treatment is given in the form of obedience pressure (high and low) and ethical dilemmas (individualist and collectivist). The findings show that the groups with lower obedience pressure and individualist treatment have a higher intention to take whistle-blowing action than the group with higher obedience pressure and collectivist treatment.

INTRODUCTION

Whistle-blowing is a reporting, made by current or former members of an organization, related to illegal, immoral and illegitimate practices that are under the control of an employee against a person or organization that may lead to an action (Elias 2008). Meanwhile, the person makes the reporting is called a whistleblower. According to Government Regulation (PP) No. 71 of 2000, whistleblower is a person who gives information to law enforcement officer or commission about the occurrence of a criminal act of corruption. Basically, the whistleblower is an employee or internal parties of the organization itself, but whistleblower may also be from external parties (customers, suppliers, or communities). Whistleblower must provide clear evidence, information or indication of

a reported violation so that it can be tracked or acted upon. Without sufficient information, the report will be difficult to follow up. Being a whistleblower is not an easy task, as there may be terror from a person who dislikes or feels harmed by his testimony. An example is the case of Vincentius Amin Sutanto, former Financial Controller of Asian Agri Group, who reported tax allegations in his workplace. However, Vincentius was even made as a suspect in the case of a break-in of twenty-eight billion Indonesian rupiah belonging to PT Asian Agri Oil and Fats Ltd in Singapore, a subsidiary of Asian Agri Group.

Today, whistle-blowing has attracted the world's attention. This is because some of the fraud cases committed by large corporations have eventually been revealed. An example of a whistle-blowing case in the United States is the corporate scandal of "The Big Tobacco" which was revealed by Jeffrey Wigand. The company already know that cigarettes are "addictive" products, but the companies even deliberately add carcinogenic ingredients into the cigarette herb. In Indonesia, the disclosure of fraud cases has begun to occur, for example the disclosure of a former auditor of *Badan Pemeriksa Keuangan* (Supreme Audit Board), Khairiansyah Salman, on corruption case in the General Election Commission (KPU).

Research on whistle-blowing has been done in various countries. Mustapha and Siaw (2012) conclude that the decision to take whistle-blowing action depends on the nature or type of mistakes that have been made so that the more serious the act of law offense or wrongdoing, the bigger the motivation to take whistle-blowing action. Cheung (1999) examines efforts that describe the relationship among moral judgment, moral thinking and moral orientation to students in Hong Kong. Cheung reports that an impolite Hongkong student community tends to be a risk to business ethics issues. A study conducted by O'Leary and Pangemanan (2007) shows that

the fundamental motivation for students or professionals in following the code of ethics is that their fear of getting caught unethical, not from their awareness of the importance of behaving ethically.

Corruption and tax evasion have been occurring widely in Indonesia, but those who disclose the cases are not parties directly related to the company, but the Police, the Attorney General of the Republic of Indonesia, and the Corruption Eradication Commission (KPK). In Indonesia, being a whistleblower is not an ordinary thing, given that reluctance and fear are still more dominant (Hardjapamekas and Rukmana 2009). Examples of cases disclosed include the break-ins at Bank Pembangunan Indonesia (Bapindo) by Eddy Tansil, deviations of Bank Indonesia Liquidity Support (BLBI) fund disbursement, Forest Concession Rights (HPH) and reforestation funds involving Bob Hasan, Prajogo Pangestu, Forestry Department officials and Tommy Soeharto.

From many cases of corruption, ethics is required by accountants and auditors in carrying out their work. The study by Hwang et al. (2008) indicates that the majority of respondents believe that the meaning of morality in general is the most important factor for encouraging whistle-blowing, by following their organizational rules. In addition, whistleblowers are afraid of retaliation and fear of disheartening media coverage in Chinese society.

Haryanto and Subroto (2012) suggest that individual group interactions have an influence in considering difficult audit situations against auditor decisions. According to Fletcher et al. (2000), collectivists prefer to avoid and compromise than accommodative, whereas individualist-inclined respondents prefer all competing strategies. Collectivists exhibit a stronger preference for collaboration, compromise and accommodative than the individualists.

In addition to considering ethics, a whistleblower also considers about the pressure from superiors. Obedience pressure is one type of social pressure which can influence decision making. The obedience pressure arises from commands made by individuals who are in authority positions. According to Cahyaningrum and Utami (2015), groups that are subjected to low obedience pressure will result in a high-accurate audit decision. When a junior auditor gets greater obedience pressure from clients and superiors, the junior auditor will behave in a non-functional manner by taking actions that are not appropriate with professional standards. Research conducted by Rahayu and Faisal (2005) indicates that auditors who are under obedience pressure will approve a higher balance compared to auditors who are under conformity pressure. Research conducted by DeZoort and Lord's (1994) provides empirical evidence that auditors tend to make unethical decisions when faced with the obedience pressure from their leaders.

Accounting students who are prepared to be accountants and auditors should have more ability to be sensitive and know the ethical problems that occur as well as the forms of pressure that can occur in the workplace. This study aims to provide empirical evidence regarding the intention of accounting students to take whistle-blowing action from the perspectives of obedience pressure and ethical dilemmas. Theoretically, the benefit of this research is to give evidence to accounting and the organization that the obedience pressure and ethical dilemmas can have an effect on the intention to take whistle-blowing action. Practically, this research is expected to provide information to the company so that the company can provide training to both beginners and senior accountants to get an understanding of the orders of superiors and clients that are not contrary to the norm or professional standards.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Obedience Pressure

Praditaningrum and Januarti (2011) define obedience pressure as the pressure generally generated by the individual having power. Meanwhile, according to Jamilah et al. (2007), obedience pressure is a pressure received by the auditor in dealing with superiors and clients to perform acts deviating from ethical standards. Obedience pressure arises from commands made by individuals who are in positions of authority. The theory of obedience states that the individual who has power is a source that can influence the behavior of others with the command he gives. This is due to the existence of power or authority in the form of legitimate power.

This paradigm of obedience to power was developed by Milgram (1963) in DeZoort and Lord (1994). In theory, it is said that subordinates who are subjected to obedience pressure from superiors will experience a psychological change from autonomic behavior to agent behavior. This behavioral change occurs because the subordinate feels to be the agent of the source of power and he is free from the responsibility for what he does. Leadership and client power has made accountants no longer independent in performing their duties, due to the pressure they perceive in the work. The obedience pressure in this study is the pressure to violate applicable rules or professional standards. According to Cahyaningrum and Utami (2015), the groups that are subjected to low obedience pressure will result in a high accuracy of audit decision. When the junior auditors get higher obedience pressure from clients and superiors, they will behave non-functionally by taking actions that are not appropriate with professional standards.

Ethical Dilemmas

Ethics is a principle of moral and action that becomes the basis of one's actions

so that what he does is viewed by society as a commendable deed and enhances one's dignity and honor (Munawir 1997). Ethics is closely related to the fundamental relationship between humans and serves to guide moral behavior. According to Piaget (1976), moral is one's habit to behave better or worse in thinking about social problems, especially in moral action. Moral thinking leads to the judgment / consideration of what action is right or wrong morally (Rest 1986). The process of this stage includes the perspective thinking of professional judgment in an ideal solution to an ethical dilemma (Thorne 2000). According to Arens et al. (2012), ethical dilemma is a situation faced by a person where he feels confused to take a decision about what behavior should be done. Whereas according to Thompson (1985), ethical dilemma is a difficult problem in which there is no satisfactory alternative or in a situation where satisfactory or unsatisfactory alternatives are proportional

The ethical dilemma in this study is viewed from individualism and collectivism culture. Hofstede (2005) defines individualism as a social order characterized by emotional bonds between loose individuals. Meanwhile, according to Triandis (1995), individualism is a culture that emphasizes the idea that individuals are separate and independent of other individuals, define themselves as autonomous from in-groups, personal goals being prioritized over group's goals, individual personal attitudes determine more on individual social behavior than norms. Hofstede (2005) defines collectivism as a social order that has strong emotional ties between individuals. Meanwhile, according to Triandis (1995), collectivism is a culture that emphasizes that individuals are interdependent on other individuals, define themselves as part of a group, and prioritize group goals as priorities over personal goals.

Whistle-blowing

Whistle-blowing is defined as reporting made by members of an organization related to illegal and immoral actions within their organization to internal and external parties so as to influence the practice of such mistakes (Near and Miceli 1985, 1996). Other studies define whistle-blowing as a responsible subversive spy or corporation that has the courage to act in accordance with their conscience (Anwar in Mustapha and Siaw 2012). In addition, according to the Indonesian National Committee on Governance Policy (KNKKG), whistle-blowing is based on good faith and is not a personal complaint against company policy. The person who reports the action in an organization to another person is called a whistleblower. A whistleblower may be a member (internal party) of the organization or external party of the organization who knows the circumstances of the organization. According to Government Regulation (PP) No.71 of 2000, whistleblower is a person who gives information to law enforcers or commission regarding the occurrence of a criminal act of corruption and not reporter.

Whistle-blowing is a complex process involving personal and organizational factors (Mustapha and Siaw 2012). Several previous studies have examined the whistle-blowing. Seifert et al. (2014) states that respondents are likely to conduct whistle-blowing when they have a level of confidence. And the possibility to do whistle-blowing will be higher when they gain the trust of their superiors and organizations. Elias (2008) concludes that generally students feel that whistle-blowing action is necessary in disclosing cases of fraud, although they tend not to take whistle-blowing action because of the high risks, such as retaliation and the difficulty of finding future employment in the same profession. A research conducted by O'leary and Pangemanan (2007) shows that the fundamental motivation for students or professionals in following the code

of ethics is their fear of being caught unethical, not from their awareness of the importance of ethical behavior.

The Relationship between Obedience Pressure and Intention to Take Whistle-blowing Action

Praditaningrum and Januarti (2011) define obedience pressure as the pressure generally generated by the individual having power. Meanwhile, according to Jamilah et al. (2007), obedience pressure is a pressure received by the auditor in dealing with superiors and clients to perform acts deviating from ethical standards. Employees sometimes hesitate in making a decision to take whistle-blowing action because they have low positions. Although the company has implemented a whistle-blowing system, the boss can still give employees a pressure to perform deviant actions.

Cahyaningrum and Utami (2015) provide empirical findings that groups who are subjected to low obedience pressure will produce high accuracy of audit decisions. The junior auditors who get more obedience pressure from clients or superiors will behave non-functionally by taking actions that are not in accordance with professional standards. If there is pressure from superiors, the employee will most likely discontinue his intention to take a whistle-blowing action. This can happen because of a sense of fear of the consequences that will be obtained if not act according to the orders from superiors, so they sometimes adjust to the existing circumstances. In other words, they are as much as possible to avoid acts that attract the negative attention of others, especially the attention of superiors in the company. Employees choose not to engage in whistle-blowing and sometimes even engage in fraud because of a desire to obtain a positive performance appraisal that may affect their position or to be considered part of the team by

a superior. Based on the above description, the first hypothesis is proposed as follows:

H₁: The subjects who under low obedience pressure conditions will have a higher intention to take whistle-blowing action than the subjects who under high obedience pressure conditions

The Relationship between Ethical Dilemmas and Intention to Take Whistle-blowing Action

One of the causes of a person cancelling an interest in taking whistle-blowing action is ethical consideration. Reporting a supervisor who commits a fraud is considered unethical, but not reporting fraud is considered unethical. There are many risks that employees must consider before deciding to report fraudulent acts in their organizations, particularly with regard to personal safety, family and guarantees not fired from the company. This ethical dilemma sometimes makes employees prefer to be silent than having to experience unpleasant treatment when taking whistle-blowing action.

However, when the employee decides to take a whistleblowing action, he or she will be confronted with the existing culture of the company, whether it is individualism or collectivism. According to Hofstede (2005), individualism is a social order characterized by emotional bonds between loose individuals. Meanwhile, collectivism is a social order that has strong emotional ties between individuals. When the individualism prevails, the employee is likely to take whistle-blowing action for fear of self-cheating and a greater risk of being caught. But when the collectivism prevails, employees are unlikely to take whistle-blowing action because they feel they can cheat together with people in the company and earn a profit. Based on the above description, the second hypothesis is proposed as follows:

H₂: Individualistic Subjects will have a higher intention to take whistle-blowing action than collectivistic subjects

RESEARCH METHOD

Research Design

The design of this study is a factorial experimental design 2 x 2 between subjects. The first factor is obedience pressure (high and low). The second factor is ethical dilemma (individualist and collectivist). The dependent variable in this study is the intention to take whistle-blowing action, while the independent variables are obedience pressure and ethical dilemmas that focus on individualistic and collectivistic cultures. The subjects of this study are accounting students (bachelor) who have taken the auditing course at Faculty of Economics and Business of Satya Wacana Christian University, Salatiga. The subjects are chosen because they are considered having good knowledge about the types of fraud and ethical principles in the world of work. In this study, the subjects serve as accounting staff of production division. The subjects are chosen as accounting staff because it is based on the assumption that the subjects have passed the auditing course and worked in the electronics company as the accounting staff of the production division. In general, accounting staff are particularly vulnerable to the influence of pressure from higher-authority environments.

Operational Definition of Variable

The dependent variable in this study is the intention to take whistle-blowing actions, that is, reporting conducted by members of the organization concerning illegal and immoral actions within their organizations to internal and external parties so as to influence the practice of such mistakes (Near and Miceli 1985, 1996). While the independent variables are: 1) Obedience pressure is the pressure that is generally produced by the individuals who

have power (Praditaningrum and Januari 2011); 2) individualism is a social order characterized by emotional bonds between loose individuals. While collectivism is a social order that has a strong emotional bond between individuals (Hofstede 2005). The whistle-blowing decisions in this study were measured on a scale from 10 (low reporting rates) to 100 (high reporting rates).

Research Order

Subjects were divided into four groups at random, ie group 1 (high obedience pressure and individualism), group 2 (high obedience pressure and collectivism), group 3 (low obedience pressure and individualism) and group 4 (low obedience pressure and collectivism). The division of the groups in this study corresponds to the experimental matrix in Table 1.

Table 1
Experimental Matrix

		Ethical Dilemma	
		Individualist	Collectivist
Obedience Pressure	High	Group 1	Group 2
	Low	Group 3	Group 4

The subjects are then manipulated according to the division of each group. Groups 1 and 2 are in the same room, while groups 3 and 4 are also in the same room. It aims to make the subjects in groups 1 and 2 get the same high obedience pressure manipulation, while groups 3 and 4 get the same low obedience pressure manipulation.

The next step is that each group receive different audit assignment modules according to the circumstances of each group's manipulation. This module contains the company profile where the accounting staff of production division works and the case for each variable. The subject then studies the company profile and subject task at the company. Furthermore,

groups 1 and 2 understand the case of the high obedience pressure received within the company. The manipulations received by both groups are presented in the case in which the subject gets pressure/force from the head of the purchasing department to jointly help one of the suppliers get a new contract, and the experimenter gives emphasis in case presented. Meanwhile, groups 3 and 4 get low obedience pressure manipulation, where the head of purchasing division asks you to follow the procedure, even if one supplier asks for the head of the purchasing division to get a new contract. Next is to check manipulation in the form of questions on the obedience pressure conditions that can be perceived by subject from the case. The scores provided for checking manipulation are from 10 to 100. After that, the subjects are asked to decide whether to take whistle-blowing action or not.

At a later stage, subjects receive ethical dilemmas focused on individualist and collectivist cultures. Groups 1 and 3 get modules about individualists. The subject accepts manipulation under the conditions of one of the suppliers asking for help to the subject in order for the supplier to obtain a new contract and promise compensation to the subject. Meanwhile, groups 2 and 4 get modules about collectivists. The subject accepts manipulation under the condition of one of the suppliers asking for help to the head of the purchasing division and the entire accounting staff so that the supplier gets a new contract and promises high compensation. Furthermore, manipulation check is conducted in the form of questions on the individualist and collectivist conditions that can be perceived by the subject of the case. The scores provided for checking manipulation are from 10 to 100. After that, the subject is asked to decide whether to take whistle-blowing action or not. The work of the audit assignment module lasts one hour at each group meeting. During the time given, the subject is expected to complete all audit

assignments despite different treatment in each experimental group. Modules that have been done are then collected and later processed by researchers. After the experiment finished, the researchers restore the circumstance that has been manipulated (debriefing).

Analysis Technique

Hypothesis testing in this study was conducted using descriptive statistics starting from checking the data manipulation, that is, selecting data that is feasible to process using theoretical average of 55. After the eligible data were selected, the next step is to conduct one way Anova test to determine whether demographic factors (gender, age and Cumulative Achievement Index) influence the subject's decision making in taking whistle-blowing action. After that, independence test of t test on hypothesis one and hypothesis two is conducted to find out whether the hypothesis one and two are supported.

RESULT AND DISCUSSION

Manipulation Checking

Manipulation checking is done by providing questions on the case provided in the module and the score for each case is from 10 to 100. The participants will then be given three questions to test the extent to which participants understand the case. If a participant can answer 2 of 3 questions correctly, the participant is considered understanding the case. To check for manipulations of both high and low obedience pressure and in individualist and collectivist cultures, they should have a theoretical average of 55. The theoretical averages conclude that the manipulation of high obedience pressure, low obedience pressure, and collectivist is considered successful if the score is more than 55. Otherwise individualist manipulation is considered successful if the score is less than 55. The score determination for each variable, either more or less than the theoretical average,

is seen from the question of manipulation checking of each variable.

The test results of manipulation checks show that participants who undergo high obedience pressure with a range of 60-90, the average fact is 72.5, or more than the theoretical average of 55. Whereas, participants who undergo low obedience pressure with a range of 80-100, the average fact is 95, or more than theoretical average. Then participants who experience individualistic circumstances with a range of 10-20, the average fact is 12, or less than the theoretical average. Participants who experience collectivistic circumstances with a range of 60-90, the average fact is 73, or more than the theoretical average. Based on the results of the manipulation checks, it can be concluded that all participants have received appropriate manipulations of both high and low obedience pressure and individualistic or collectivistic circumstances, so that it can proceed to further test.

Overview of Participants (Research Subject)

The subjects of the research are the Accounting students, Economics and Business Faculty of Satya Wacana Christian University who take an internal audit class and position as company’s accounting staff. Participants involved in this study are 105 students, but

after performing manipulation checks, only 80 students (30 men and 50 women) pass.

Prior to testing the hypothesis, randomization testing related to demography of participants’ profiles is conducted using a One-Way Anova Test. This test is conducted to determine whether demographic factors affect the decision to take whistle-blowing action. The test results show that gender ($p = 0.128$), age ($p = 0.074$), Grade-Point Average ($p = 0.122$) do not influence whistle-blowing decision.

Hypothesis Testing 1

From table 5, it can be seen that the value of Sig. (2-tailed) equal variances assumed in t-test for Equality of Means is 0.000, or smaller than alpha (0,05). So, it can be concluded that there is statistically significant difference or significant in probability of 5%. The test results explain that the subjects who are under low obedience pressure will have a higher intention to take whistle-blowing action than the subjects who are under high obedience pressure. In other words, the lower the pressure the subject gains, the higher the intention to take a whistle-blowing action. This means that hypothesis 1 is supported by the test results.

The results of hypothesis testing 1 are presented in Table 1.

Table 1
Results of Hypothesis Testing 1

	<i>Mean</i>	<i>Std. Deviation</i>	<i>T</i>	<i>Sig. (2-tailed)</i>	<i>Description</i>
H1 (Obedience Pressure)					
High	72.5	11.877	-12.088	0.000	Supported
Low	95	7.864			

The results of this hypothesis test are in line with the results of some previous studies. Cahyaningrum and Utami (2015) stated that the groups who are subjected to low obedience pressure will produce a high accuracy of audit decision. When the junior auditors are under

greater obedience pressure coming from clients or superiors, they will behave in non-functionally by taking actions that are not in accordance with professional standards. Jamilah et al (2007) provides empirical evidence that obedience pressure has a significant effect

on the audit decision. The junior auditors will make deviation from professional standards because they tend to obey orders from superiors and pressure from clients. In addition, junior auditors do not have the courage to look for another job and do not want to lose clients as a consequence of opposing orders from superiors and clients' wishes that are not appropriate and deviate from professional standards. Meanwhile, the research conducted by DeZoort and Lord (1994) provides empirical evidence that auditors tend to make unethical decisions when faced with the obedience pressure from their leaders.

The theory of obedience states that the individual who has power is a source that can influence the behavior of others with the command given. The obedience pressure arises from commands made by individuals who are in positions of authority. When the superior declares to employees to perform actions that

are not in accordance with applicable rules, the employees will be in a position that will likely follow the orders of the superior (Cahyaningrum and Utami 2015; Jamilah et al. 2007; DeZoort and Lord 1994). Employees will automatically feel frightened by threats if they do not do the boss's orders. But when a boss behaves mediocrity and even asks employees to act in accordance with the rules, the employees will feel motivated to work well and do not break the rules. In fact, they will likely take whistle-blowing action when they find the fraud occurring in the company, because there is a support from the company about the whistle-blowing system that will not have a negative impact on whistleblower.

Hypothesis Testing 2

The results of hypothesis testing 2 are presented in Table 2.

Table 2
Results of Hypothesis Testing 2

	<i>Mean</i>	<i>Std. Deviation</i>	<i>T</i>	<i>Sig. (2-tailed)</i>	<i>Description</i>
H2 (Ethical Dilemma)					
Individualistic	12	7.864	-12.618	0.000	Supported
Collectivistic	73	11.367			

From table 2, it can be seen that the value of Sig. (2-tailed) equal variances assumed in t-test for Equality of Means is 0.000, or smaller than alpha (0,05). So, it can be concluded that there is statistical difference or significant in probability of 5%. The test results explain that subjects in individualistic situations will have a higher intention to take whistle-blowing action than individuals who are in collectivistic situation. In other words, the subject's intention to take whistle-blowing action is getting lower when committing fraud along with superiors and co-workers, because the risk of being discovered is small. This means that hypothesis 2 is supported by the test results.

The results of this hypothesis test are in line with the results of some previous studies. Haryanto and Subroto (2012) suggest that individual group interactions have an influence in considering difficult audit situations against auditor decisions. Meanwhile, according to Fletcher et al. (2000), collectivists prefer to avoid and compromise than to accommodate, whereas individualist-inclined respondents prefer all competing strategies.

There are many risks that employees must consider before deciding to report fraud in their organizations. However, when the employee decides to take a whistle-blowing action, he or she will be confronted with the

culture existing in the company. When the collectivistic culture prevails, employees are unlikely to take whistle-blowing action because they feel they can commit fraud together with people in the company and make a profit. But when the individualistic culture prevails, employees are likely to take whistle-blowing action for fear of self-cheating and the risk of getting caught.

CONCLUSION, IMPLICATION, AND LIMITATION

Conclusion

From the results of the study, it can be concluded that: **first**, obedience pressure has a significant effect on the intention to take whistle-blowing action. The lower the obedience pressure given to the accounting staff, the higher the intention to take a whistle-blowing action. Meanwhile, the accounting staff who get high obedience pressure from superiors will have lower intention to take whistle-blowing action; **second**, ethical dilemmas also have a significant effect on the intention to take whistle-blowing action. The accounting staff who are in individualistic situation will have a higher intention to take whistle-blowing action, as they feel separate and independent of other individuals. Meanwhile, the accounting staff will increasingly have a low intention to take whistle-blowing action when they are in collectivistic situation, because the individuals are interdependent with other individuals.

Implication

The results of this study have some implications as follows: first, theoretically the results of this study provide evidence that obedience pressure and ethical dilemma can affect the intention to take whistle-blowing action; second, in practice, the company can provide training to both beginners and senior accountants to get an understanding of the orders of superiors and clients that are not contrary to the norm or professional standards.

Limitation

The limitations of this research are: first, the experiment is done in several stages and at different time, so there may be leakage of information from the subject of one class to the subject of the next class, but this has been anticipated by giving a time lag that is not too long and the atmosphere is not different between classes; second, this study does not test the personal character of the experimental respondents, ie students as the restorer of accounting staff so that this can be a consideration for the next research..

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