

# The Influence of Confucian Ethics and Collectivism on Whistleblowing Intention

**Klemensia Erna Christina Sinaga**

Sanata Dharma University, Yogyakarta. Indonesia

## ARTICLE INFO

### Article history:

Received Jul 9, 2023  
Revised Jul 20, 2023  
Accepted Aug 11, 2023

### Keywords:

Confucianism,  
Collectivism,  
Whistleblowing Intention

## ABSTRACT

Business development in Indonesia cannot be separated from the touch of the Chinese ethnicity. Chinese ethnicity has spread to almost all parts of Indonesia, cannot be underestimated, and has become one of the business icons whose business is growing in Indonesia. Research on whistleblowing associated with Confucian ethics in Indonesia is attractive due to the increasing influence of Chinese ethnicity in the political and business sectors. This study examines the influence of Confucian ethics and Collectivism on whistleblowing intentions. The sampling technique in this study used a purposive sampling technique, namely a sampling method based on specific considerations. This research focuses on Chinese private employees in Indonesia. All respondents will be asked to answer a questionnaire directly or via a printed or Google form link. The statistical tool used in this study is multiple regression. The results showed that Confucian Ethics affected Whistleblowing Intentions, while Collectivism did not affect Whistleblowing Intentions. This research is expected to fill the void in the literature regarding whistleblowing and Confucian ethics in Indonesia.

*This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license.*



### Corresponding Author:

Klemensia Erna Christina Sinaga  
Sanata Dharma University  
Jl. Kaliurang Km 7, Condong Catur, Depok, Sleman. Yogyakarta 1194  
Email: [klemensia\\_sinaga@yahoo.co.id](mailto:klemensia_sinaga@yahoo.co.id)

## 1. INTRODUCTION

The phenomenon of whistleblowing, especially internal disclosure, has been widely discussed, especially after the Enron and Worldcom cases. The Enron and Worldcom scandals were revealed due to disclosures made by internal company people, namely Sherron Watkins and Cynthia Cooper (Avakian & Roberts, 2012). Whistleblowing is an employee's act of disclosing what he believes is an unethical or illegal behavior to higher management (internal whistleblowing) or external/community authorities (external whistleblowing) (Erkmen et al., 2014). Skill level, training, or education has little relationship with using internal versus external channels (Dworkin & Baucus, 1998). External whistleblowers do not tend to be male, do not occupy relatively unskilled positions, lower levels in the organization, and do not report more harmful or severe forms of misconduct. External whistleblowers are more effective at eliciting change but experience more widespread retaliation than internal whistleblowers (Dworkin & Baucus, 1998).

Whistleblowing action lies not only in the act of disclosure but also in public attention to the circumstances and intentions that led to the mistake. This is not only the whistleblowing act itself but also a whistleblowing situation that arises from actions that trigger new activities. Such activities include formal/informal concerns about the dissemination of events, public criticism, and appreciation of and by various stakeholders (Avakian & Roberts, 2012), the difference between internal and external whistleblowers. Internal whistleblowing reveals mistakes to organization members (e.g.,

senior managers), while external whistleblowing occurs when individuals report the incident to parties outside the organization (Avakian & Roberts, 2012). Gender differences are not taken into account in the use of internal or external whistleblowing channels. Employees who are relatively new to the organization, i.e., between one and a half to four years, use external channels to report violations. Employees with longer tenure usually use internal reporting channels (Dworkin & Baucus, 1998).

Research on whistleblowing is increasingly being expanded by adding cultural influences to it. Two cultural dimensions that can influence whistleblowing intentions are Confucian ethics and collectivism. In addition to these two cultural dimensions, cultural specificities, and psychological characteristics in Asian society can also affect whistleblowing intentions. Confucian ethics is a large set of ethical roles and expectations about everyday life. Thus, it must be clarified before analyzing its impact on whistleblowing intention (Park et al., 2005).

According to Hartati (2016)(W. Hartati & Desmiyawati, 2014), Confucian Ethics is the teachings of Confucius/Confucius, or in Mandarin, it is called Kongzi, a great philosopher from China. The central teachings of Confucius are the five noble qualities which mean the five virtues, namely a) Ren, namely universal love that is selfless but concerned with others; b) Yi, namely truth or a noble person; c) Li, namely decency, courtesy, sense of morality, and character; d) Ci namely wisdom, understanding, wisdom; e) Xin, namely honesty, trust, a sense of being able to be trusted by others and being able to keep promises and keep promises. Confucian values are deeply rooted in every vital ritual in the family and kinship groups.

Confucianism had a critical attack amid the Asian economic crisis of the 1990s arising from or in connection with accusations of cronyism and nepotism in several Asian countries. Confucianism has undergone a tumultuous history in China and experienced significant fluctuations (G. K. Y. Chan, 2008). China's economic status in international business transactions currently needs to grow. There is a potential for influence from China and Chinese people in business, which is likely to increase significantly. Furthermore, non-Chinese in other East Asian economies, such as Japan and South Korea, are also influenced by Confucianism in their business practices (G. K. Y. Chan, 2008).

A simple statistic from the Journal of Business Ethics shows that in the past decade (1998-2008 latest edition), there have been a total of 90 articles with a national or cultural emphasis on China, including mainland China, Taiwan, and Hong Kong, as well as comparative studies (A. K. K. Chan et al., 2009). Very few studies investigate business values and ethics in the People's Republic of China. Most empirical studies exploring Chinese-style value systems and ethical decision-making were conducted in Hong Kong, Taiwan, Singapore, and Southeast Asia (including Malaysia and Indonesia) (Redfern & Crawford, 2010). Several studies have acknowledged the practical and essential role of Confucian ethics in regional Asian business, although these issues are by no means conclusive. The economic success of East Asian economies (such as Japan, South Korea, Taiwan, and Hong Kong) has been associated with Confucianism by academics and politicians (G. K. Y. Chan, 2008).

Economic success and business development in Indonesia are also inseparable from the touch of ethnic Chinese. Chinese ethnicity has spread to almost all parts of Indonesia, cannot be underestimated, and has become one of the business icons whose business is growing in Indonesia. Research on whistleblowing associated with Confucian ethics in Indonesia is interesting to study due to the increasing influence of the Chinese ethnicity, not only in the business sector but also in the political sector. Unity cultural research provides insight into Chinese values, why and how they arise, matter, and affect control (Efferin & Hopper, 2007).

Chinese people are broadly defined as all who are seen as rooted in Chinese culture. This research attempts to move away from political national boundaries but to seek academic research efforts among the Chinese population, Chinese businesses, and their behavior concerning business ethics (A. K. K. Chan et al., 2009). Ironically, despite their different origins and sources, one of the similarities between Confucian Ethics and Business Ethics is that both have experienced and are currently undergoing a crisis. However, the problems faced by each scientific discipline and socio-historical background are pretty different (G. K. Y. Chan, 2008). Ethics Confucianism has a significant and mixed impact on whistleblowing intentions. The relationship between father and son has a negative impact on internal and external whistleblowing intentions. In contrast, the differences in the roles of husband and wife positively impact whistleblowing intentions (Park et al., 2005). Confucian

ideology places a strong emphasis on the importance of harmony in relationships. Harmony is seen as the central pillar in maintaining any relationship. Since one's workplace is seen as a symbol of family, subordinates often seek to foster good relations with their superiors and colleagues (Ho & Redfern, 2010).

Furthermore, apart from Confucian ethics, collectivism is another cultural dimension that can influence whistleblowing intentions. Collectivism is a feature of Asian culture (Park et al., 2005). It influences ethical decision-making concerning how people resolve human conflicts of interest and optimize mutually beneficial relationships (Husted & Allen, 2008). Based on the explanation above, the title of this research is *The Influence of Confucian Ethics and Collectivism on Whistleblowing Intentions: A Case Study in Indonesia*. This study tries to fill the gap in the literature to investigate Confucian and Collectivism values among Chinese ethnic employees in Indonesia, where most ethnic Chinese are consciously and subconsciously Confucianists (D. Hartati, 2016).

The priority of personal and group goals depends on individualism and collectivism. Likewise, the importance of personal beliefs and attitudes concerning group norms and tasks varies in individualism and collectivism. In individualistic cultures, people are more likely to think of themselves as autonomous and value each other's interests (Husted & Allen, 2008). Collectivist culture, group norms, and duties are more important in making decisions than personal beliefs and rights. In a collectivist culture, decision-makers are more likely to identify business practices detrimental to maintaining harmonious relationships within the company as a moral area, such as layoffs. Morality is defined as the good of a group that requires the maintenance of solidarity (Husted & Allen, 2008). Horizontal collectivists reject reforms that appear to conflict with their value system, whereas vertical collectivists support reforms that appear suitable for the collective (Husted & Allen, 2008).

Previous research has found that individualists are more likely to whistleblowing than collectivists. Individualists share a concern for the priority of individual rights. As a result, they will characterize unethical organizational practices that affect individual interests, such as sexual discrimination and racism, invasion of privacy, replacing employees without proper notification, and unfair treatment of employee complaints. Since collectivists generally prefer in-group over out-group, collectivists would be less sensitive to issues where (in-group) organizations harm the larger community or (out-group) customers than individualists (Husted & Allen, 2008).

This research focuses on horizontal collectivism and vertical collectivism. Horizontal collectivism refers to the tendency to see oneself as equal to others and to highlight shared goals, interdependence, and socialization. Vertical collectivism is the tendency to emphasize group loyalty and adherence to hierarchical relationships with others, leading to a willingness to sacrifice individual goals for group goals and to submit to authority (Park et al., 2008). A person with horizontal and vertical collectivism aims at a standard or group goal. Actions that harm the group need to be reported.

## 2. RESEARCH METHOD

This research is quantitative, namely, research methods based on the philosophy of positivism, used to examine populations or specific samples, data collection using research instruments, and quantitative or statistical data analysis, intending to test established hypotheses (Sugiyono, 2019). The respondents of this study were ethnic Chinese employees in Indonesia.

The population of this research is ethnic Chinese employees in Indonesia. The number of populations in this study is unknown with certainty, so the number of samples taken uses the unknown population formula (Riduwan & Achmad, 2007), based on the calculation results, the minimum number of respondents is 97.

The data collection technique in this study used a purposive sampling technique, namely a sampling method based on specific considerations (Sanusi, 2014). This research focuses on Chinese private employees in Indonesia. All respondents will be asked to answer a questionnaire directly or electronically. Questionnaire instructions will inform respondents about the purpose of the research and the anonymity of their responses. There is no other information except the respondent's gender, age, education, and years of service. Researchers used the help of a computer program,

namely the Statistical Package for Social Science (SPSS). Researchers hope that using SPSS can produce accurate measurements of the responses given by respondents.

### 3. RESULTS AND DISCUSSIONS

#### Validity test

**Table 1. Validity Test of Confucian Ethics (X1)**

No	Statement	r <sub>count value</sub>	r <sub>table value</sub>	Results
1	Worshiping ancestors is important	0.566	0.163	Valid
2	The best room in the house should be given to parents	0.608	0.163	Valid
3	The first special food course should be given to the parents	0.435	0.163	Valid
4	Loyalty to the nation is important	0.347	0.163	Valid
5	Must comply with organizational decisions	0.454	0.163	Valid
6	National authority must be respected no matter what	0.414	0.163	Valid
7	Obedience to the authorities is one of the main duties of the people	0.569	0.163	Valid
8	What is desired is that if men have to work outside the home, women stay at home	0.509	0.163	Valid
9	It is dishonorable for men to work in the kitchen	0.545	0.163	Valid
10	It is not good for women to spend most of their time outside	0.197	0.163	Valid
11	Parents' thoughts must be respected regardless of whether they are right or wrong	0.424	0.163	Valid
12	Young children should offer seats to parents	0.296	0.163	Valid
13	A young child should not start eating at the table before the parents do	0.650	0.163	Valid
14	Going against parents is not good for any reason	0.703	0.163	Valid
15	Friends should keep their word with each other	0.192	0.163	Valid
16	Trust between friends should not be neglected	0.209	0.163	Valid
17	I accept Confucian ethics as the standard of conduct	0.731	0.163	Valid
18	Confucian virtues are important to me	0.636	0.163	Valid

Source: Processed data (2023)

**Table 2. Collectivism Validity Test (X2)**

No	Statement	r <sub>count value</sub>	r <sub>table value</sub>	Results
1	The well-being of co-workers is important to me	0.303	0.163	Valid
2	I feel good when I cooperate with other people	0.192	0.163	Valid
3	My happiness really depends on the happiness of the people around me	0.473	0.163	Valid
4	I like to share small things with my neighbors	0.439	0.163	Valid
5	If a colleague gets a prize, I will feel proud	0.286	0.163	Valid
6	For me, pleasure is spending time with other people	0.303	0.163	Valid
7	Parents and children should stay together as much as possible	0.739	0.163	Valid
8	Before making a decision, I consulted most of my family members and many friends	0.545	0.163	Valid
9	It is important to me that I respect the decisions made by my group	0.388	0.163	Valid
10	Family members must stick together, no matter what sacrifices are required	0.764	0.163	Valid

No	Statement	r <sub>count</sub> value	r <sub>table</sub> value	Results
11	I respect the opinion reached by the majority of my group	0.605	0.163	Valid

Source: Processed data (2023)

**Table 3 Test of the Validity of Whistleblowing Intention (Y)**

No	Statement	r <sub>count</sub> value	r <sub>table</sub> value	Results
1	I will report it through channels outside the organization	0.879	0.163	Valid
2	I will report it to the authorities outside the organization	0.886	0.163	Valid
3	I will reveal it by going public	0.762	0.163	Valid
4	I will report it to my immediate superior.	0.857	0.163	Valid
5	I will report it to the upper level of management in the organization	0.944	0.163	Valid
6	I will report it using internal procedures	0.511	0.163	Valid

Source: Processed data (2023)

Based on the table above, all statements in the instrument have  $r_{count} > r_{table}$  with a significance value  $< 0.05$ . It can be concluded that each statement contained in the instrument is valid.

### Reliability Test

**Table 4 Confucian Ethics Reliability Test**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.799	18

Source: Processed data (2023)

**Table 5. Collectivism Variable Reliability Test**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.618	11

Source: Processed data (2023)

**Table 6. Reliability Test of Whistleblowing Intention Variable**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.889	6

Source: Processed data (2023)

The table above shows the reliability test results on the research variables having a Cronbach's Alpha value greater than 0.60, so it can be concluded that all variables are reliable.

### Descriptive Statistics Test

**Table 7. Descriptive Statistical Test**

	Descriptive Statistics				
	N	Min	Max	Means	std. Deviation
Confucian Ethics (X1)	102	47.00	78.00	65.6275	5.86299
Collectivism (X2)	102	33.00	52.00	44.1765	3.25610
Whistleblowing intent (Y)	102	6.00	24.00	16.8431	4.88024
Valid N (listwise)	102				

Source: Processed data (2023)

Based on the table above can be described by the number of respondents (N) 102. The distribution of the data obtained is as follows:

1. Variable Confucian Ethics (X1), from these data, it can be described that the minimum value is 47.00 while the maximum value is 78.00, the average value (mean) is 65.6275, and the data standard deviation is 5.86299.
2. Collectivism variable (X2), from these data, it can be described that the minimum value is 33.00 while the maximum value is 52.00, the average value (mean) is 44.1765, and the data standard deviation is 3.25610.
3. Whistleblowing intention variable (Y), from these data, it can be described that the minimum value is 6.00 while the maximum value is 24.00, the average value (mean) is 16.8431, and the data standard deviation is 4.88024.

### Classic Assumption Test Normality Test

**Table 8. Normality Test**

Unstandardized Residuals	
asymp. Sig (2-tailed)	0.200

Based on the table above, the significance value is  $0.200 > 0.05$ , so it can be concluded that the data is typically distributed.

### Multicollinearity Test

**Table 9. Multicollinearity Test**

Collinearity Statistics		
	tolerance	VIF
Confucian Ethics	0.674	1.485
Collectivism	0.674	1.485

a. Dependent Variable: Whistleblowing intention  
Source: Processed data (2023)

Based on the test results above, it can be seen that the Confucian Ethics variable (X1) has a tolerance value of  $0.674 > 0.10$  and a VIF value of  $1.485 < 10$ . The Collectivism variable (X2) has a tolerance value of  $0.674 > 0.10$  and a VIF value of  $1.485 < 10$ , then the regression model in this study does not occur multicollinearity.

### Heteroscedasticity Test

**Table 10 Heteroscedasticity Test  
Coefficients**

	Unstandardized Coefficients		Standardized Coefficients		Q	Sig.
	B	std. Error	Betas			
Confucian Ethics	0.036	0.057	0.077		0.642	0.522
Collectivism	0.132	0.102	0.155		1,298	0.197

a. Dependent Variable: Whistleblowing intention  
Data source: processed (2023)

Based on the test results above, it can be concluded that the significance value of the Confucian Ethics variable (X1) has a significance value of  $0.522 > 0.05$ , and the Collectivism variable (X2) has a significance value of  $0.197 > 0.05$ , so the regression model in this study does not have heteroscedasticity symptoms.

## Hypothesis test

**Table 11 Multiple Linear Regression Analysis Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	std. Error	Betas		
(Constant)	34,243	6,628		5,167	0,000
Confucian Ethics	-0.259	0.097	-0.311	-2.675	0.009
Collectivism	-0.009	0.174	-0.006	-0.054	0.957

a. Dependent Variable: Whistleblowing intention

Source: Processed data (2023)

Based on the test results above, the regression equation can be written as follows:

$$Y = 34.243 - 0.259X_1 - 0.009X_2.$$

The value of the constant is positive, meaning that it shows a unidirectional influence between the independent and dependent variables. A constant value of 34.243 means that if the Confucian Ethics (X1) and Collectivism (X2) variables are 0 percent or do not change, the magnitude of the Whistleblowing Intention variable (Y) is 34.243. The regression coefficient value for the Confucian Ethics variable (X1) is -0.259. This value indicates a negative or opposite effect between the variables of Confucian Ethics (X1) and Whistleblowing Intention (Y). If the Confucian Ethics variable (X1) increases by 1%, the Whistleblowing Intention (Y) will decrease by 0.259, assuming that the other variables remain constant. The regression coefficient value for the collectivism variable (X2) is -0.009. This value indicates a negative or opposite effect between the variables Collectivism (X2) and Whistleblowing Intention (Y). If the Collectivism variable (X2) increases by 1%, the Whistleblowing Intention variable (Y) will decrease by 0.009, assuming that the other variables remain constant.

**Table 12 Coefficient of Multiple Determination (R2) Summary models**

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0.315a	0.099	0.081	4.67905

a. Predictors: (Constant), Collectivism, Confucian Ethics

Source: Processed data (2023)

Based on the test results above, it is known that the magnitude of Adjusted R Square (R2) is 0.081, so it can be interpreted that the distribution of the influence of all independent variables (X) on the dependent variable (Y) is 8.10%, the remaining 91.90% is explained by other factors outside the variable researched.

## Simultaneous Significance Test (F Test)

**Table 13. Test F ANOVAa**

Model	Sum of Squares	df	MeanSquare	F	Sig.
Regression	238,037	2	119,019	5,436	0,006b
residual	2167,453	99	21,893		
Total	2405,490	101			

a. Dependent Variable: Whistleblowing intention

b. Predictors: (Constant), Collectivism, Confucian Ethics

Source: Processed data (2023)

Based on the results of the F test in the table above, it can be seen that the calculated F value is 5.436. The calculation of the F table with a significant level of 5% is F table = 3.09. Furthermore, by looking at the significant values in the table above. The significant value obtained is 0.006 < 0.05. By looking at the results of the F test obtained, namely, the F count of 5.436 more excellent than the F table of 3.09 with a significant value of 0.006 less than 0.05, it can be concluded

that the independent variables, namely Confucian Ethics (X1) and Collectivism (X2) when tested collectively have a significant effect on the variable Whistleblowing Intention (Y).

### Partial Significance Test (t test)

**Table 17 Test t Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	std. Error	Betas		
(Constant)	34,243	6,628		5,167	0.000
Confucian Ethics	-0.259	0.097	-0.311	-2.675	0.009
Collectivism	-0.009	0.174	-0.006	-0.054	0.957

b. Dependent Variable: Whistleblowing intention

Source: Processed data (2023)

Based on the results of the t test in the table above, it shows that the independent variable Confucian Ethics (X1) has a significant value of  $0.009 < 0.05$ , meaning that it can be concluded that H1 is accepted, namely the Confucian Ethics variable (X1) affects the dependent variable Whistleblowing Intention (Y). The T count value is negative, meaning that the independent variable Collectivism (X2) has a significant value of  $0.957 > 0.05$ , meaning that it can be concluded that H2 is rejected, namely the collectivism variable (X2) has no effect on the dependent variable Whistleblowing intention (Y).

## Discussion

### The Effect of Confucian Ethics on Whistleblowing Intentions

In the results of data analysis on the first hypothesis (H1), the test results obtained a significance value of  $0.009 < 0.05$ . The value obtained indicates that the first hypothesis (H1) is accepted. These results mean that Confucian Ethics (X1) affects Whistleblowing Intention (Y) in the respondents in this study.

The regression coefficient value for the Confucian Ethics variable (X1) is -0.259. This value indicates a negative or opposite effect between the variables of Confucian Ethics (X1) and Whistleblowing Intention (Y). If the Confucian Ethics variable (X1) increases by 1%, the Whistleblowing Intention (Y) will decrease by 0.259, assuming that the other variables remain constant. In other words, the more a person has high Confucian Ethics, the lower the Whistleblowing Intention. Confucian ethics can be seen from the indicators contained in the research instrument. These indicators include affection between parents and children, loyalty to those in power, differences between the roles of husband and wife, young people's respect for their elders, trust between friends, and acceptance of Confucian ethics. Confucian ideology places a strong emphasis on the importance of harmony in relationships. Harmony is the central pillar in maintaining all types of relationships, especially family relationships. Since one's workplace is seen as a symbol of family, subordinates often seek to foster good relations with their superiors and colleagues. (Ho & Redfern, 2010) so that the Confucian ideology lowers Whistleblowing Intentions so that harmony in relationships is not disturbed.

### The Effect of Collectivism on Whistleblowing Intentions

In the results of data analysis on the second hypothesis (H2), the test results are obtained, namely a significance value of  $0.957 > 0.05$ . The value obtained indicates that the second hypothesis (H2) is rejected. From these results, it means that Collectivism (X2) does not affect Whistleblowing Intention (Y) in the respondents in this study. The regression coefficient value for the collectivism variable (X2) is -0.009. This value indicates a negative or opposite effect between the variables Collectivism (X2) and Whistleblowing Intention (Y). If the Collectivism variable (X2) increases by 1%, the Whistleblowing Intention variable (Y) will decrease by 0.009, assuming that the other variables remain constant. Collectivism can be seen from the indicators in the research instrument, namely horizontal and vertical. Horizontal Collectivism refers to the tendency to see oneself as equal to others and to highlight shared goals, interdependence, and socialization. Vertical Collectivism is the



tendency to emphasize group loyalty and adherence to hierarchical relationships with others, leading to a willingness to sacrifice individual goals for group goals and to submit to authority. (Park et al., 2008). The results of this study indicate that Collectivism does not affect Whistleblowing Intentions. The intention to report violations is not influenced by one's Collectivism but rather by one's concern for the situation of the violation that occurred.

#### 4. CONCLUSION

Based on data analysis, this study shows that Confucian Ethics significantly negatively affects Whistleblowing Intentions. The regression coefficient shows that the higher a person's Confucian Ethics, the lower the possibility of engaging in whistleblowing. Confucian ethics, which emphasize harmony in family relationships and order, influence individuals to prioritize maintaining good relations with authorities and colleagues over-reporting violations that occur in the work environment. This study found no significant effect between Collectivism and Whistleblowing Intention. Although Collectivism tends to emphasize group loyalty and hierarchical relationships, it seems likely that other factors, such as concern for the situation of wrongdoing, predominate in determining an individual's intention to become a whistleblower.

#### REFERENCES

- Avakian, S., & Roberts, J. (2012). Whistleblowers in Organisations: Prophets at Work? *Journal of Business Ethics*, 110(1), 71–84. <https://doi.org/10.1007/s10551-011-1148-7>
- Chan, A. K. K., Ip, P. K., & Lam, K. C. J. (2009). Business Ethics in Greater China: An Introduction. *Journal of Business Ethics*, 88(SUPPL. 1), 1–9. <https://doi.org/10.1007/s10551-008-9834-9>
- Chan, G. K. Y. (2008). The Relevance and Value of Confucianism in Contemporary Business Ethics. *Journal of Business Ethics*, 77(3), 347–360. <https://doi.org/10.1007/s10551-007-9354-z>
- Dworkin, T. M., & Baucus, M. S. (1998). Internal vs. External Whistleblowers: A Comparison of Whistleblowing Processes. *Journal of Business Ethics*, 17(12), 1281–1298. <https://doi.org/10.1023/A:1005916210589>
- Efferin, S., & Hopper, T. (2007). Management control, culture and ethnicity in a Chinese Indonesian company. *Accounting, Organizations and Society*, 32(3), 223–262. <https://doi.org/10.1016/j.aos.2006.03.009>
- Erkmen, T., Çaliskan, A. Ö., & Esen, E. (2014). An Empirical Research About Whistleblowing Behavior in Accounting Context. *Journal of Accounting & Organizational Change*, 10(2), 229–243. <https://doi.org/10.1108/JAOC-03-2012-0028>
- Hartati, D. (2016). Konfusianisme dalam kebudayaan Cina modern. *Paradigma, Jurnal Kajian Budaya*, 2(2), 174–179.
- Hartati, W., & Desmiyawati, N. A. (2014). Analisis pengaruh pajak dan mekanisme bonus terhadap keputusan transfer pricing. *Jurnal Akutansi Dan Investasi*, 18, 1–18.
- Ho, C., & Redfern, K. A. (2010). Consideration of the Role of Guanxi in the Ethical Judgments of Chinese Managers. *Journal of Business Ethics*, 96(2), 207–221. <https://doi.org/10.1007/s10551-010-0459-4>
- Husted, B. W., & Allen, D. B. (2008). Toward a Model of Cross-Cultural Business Ethics: The Impact of Individualism and Collectivism on the Ethical Decision-Making Process. *Journal of Business Ethics*, 82(2), 293–305. <https://doi.org/10.1007/s10551-008-9888-8>
- Park, H., Blenkinsopp, J., Oktem, M. K., & Omurgonulsen, U. (2008). Cultural Orientation and Attitudes Toward Different Forms of Whistleblowing: A Comparison of South Korea, Turkey, and the U.K. *Journal of Business Ethics*, 82(4), 929–939. <https://doi.org/10.1007/s10551-007-9603-1>
- Park, H., Rehg, M. T., & Lee, D. (2005). The Influence of Confucian Ethics and Collectivism on Whistleblowing Intentions: A Study of South Korean Public Employees. *Journal of Business Ethics*, 58(4), 387–403. <https://doi.org/10.1007/s10551-004-5366-0>
- Redfern, K., & Crawford, J. (2010). Regional differences in business ethics in the People's Republic of China: A multi-dimensional approach to the effects of modernisation. *Asia Pacific Journal of Management*, 27(2), 215–235. <https://doi.org/10.1007/s10490-008-9097-0>
- Riduwan, E. A. ., & Achmad, E. (2007). *Cara menggunakan dan memaknai analisis jalur (path analysis)*. Alfabeta.
- Sugiyono, S. (2019). *Metodologi Penelitian Kualitatif Kuantitatif dan R&D*. Bandung. Cv. Alfabeta.