

Implementation of Whistleblowing System in Indonesia

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Abstract: Fraud in business context has alerted several parties to develop channels to overcome the problem, one of which is through the whistleblowing system. This study is aimed at analyzing the whistleblowing system in Indonesia and the best practices of the system in several Indonesian companies. The analysis showed that the WBS implementation has been strengthened by several regulations; however, the practices should be backed up by some steps to increase the effectiveness.

1 INTRODUCTION

Fraud is still a major concern in businesses in Indonesia (Siregar and Tenoyo, 2015). According to PricewaterhouseCoopers research in the Global Economic and Fraud Survey in 2018, 49% of companies in the world have experienced economic crimes in the past two years. Furthermore, PwC's findings mention that 52% of fraud was committed by internal players and 24% was carried out by senior management (senior management), an increase of 8% from previous research. To overcome this fraud, the company has also implemented several systems, such as internal control systems and internal audits (Siregar and Tenoyo, 2015). The company also has a place to report, which is also called the Violation Reporting System (SPP), if you know things related to fraud, fraud and corruption.

The Violation Reporting System (SPP) or also known as a whistleblowing system (WBS) is one way to support the increase in the effectiveness of the implementation of good corporate governance. In order to improve the quality of corporate governance in Indonesia, the National Committee on Governance Policy (KNKG) has also issued SPP Guidelines or WBS in 2008.

Although in the guidelines it has been explicitly stated that companies must guarantee protection for reporters, there are still many people (employees) who are hesitant to become whistleblowers. The reason is because the risk of being a whistleblower is too high. There are various risks borne by the

whistleblower, ranging from being disfellowshipped or excluded from the organization, being transferred to other units (which are usually far from residence), demotion, complicated promotion or career paths, being fired, discrimination, and even physical assault. The risk of criminalization also haunts the whistleblower, especially those who complain about the company's actions to the government. For example, Vincentius Amin Sutanto, a whistleblower in the tax evasion case of PT Asian Agri, who was sentenced to 11 years in prison or Martono, a whistleblower for subsidized solar embezzlement cases of PT Gandasari Tetra Mandiri who was sentenced to 2 years in prison. On the other hand, an example in the government that is quite controversial is the drama "Papa Request Stock" which had shocked the public and ended the reporting of the former Chairperson of the House of Representatives, Setya Novanto to the National Police Bareskrim to complain about the Minister of Energy and Mineral Resources, Sudirman Said, accused of defamation, defamation good, humiliation, and ITE violations.

From these reasons, the authors want to know how the WBS is implemented in Indonesia, the weaknesses of the WBS implementation, and how the WBS best practices should be done. The author will also give suggestions regarding these weaknesses. Based on the background above, this paper aims to:

1. Analyzing the application of the WBS in Indonesia, including the weaknesses.
2. Presenting the WBS best practices of several Indonesian companies.

2 THEORETICAL BASIS

2.1 Definition of Whistleblowing

According to KNKG, the SPP guidelines state that "whistleblowing" is the disclosure of violations or disclosure of acts that are against the law, unethical / immoral actions or other actions that can harm the organization or stakeholders, which are carried out by employees or leaders of the organization to leaders of other organizations or institutions that can take action on these violations. This disclosure is generally carried out confidentially. Disclosure must be done in good faith and is not a personal complaint on a particular company policy (grievance) or based on bad will / slander. According to Moeller (2009) Whistleblowing is a facility that is given to employees or stakeholders to report violations independently or without identity to companies or regulators without fear of retaliation.

Whistleblowing consists of two types, namely internal and external (Neti, 2012). Internal Whistleblowing is when someone reports a violation that occurs within his organization to the authorities within his organization. Whereas, external Whistleblowing is conducting open reporting, or reporting outside the organization. Whistleblowing can be done by identity, or without identity.

2.2 Whistleblower or Whistleblower

According to KNKG, whistleblowers are employees of the organization itself (internal parties), but there are no reports from external parties (customers, suppliers, communities). The reporter should provide evidence, information, or a clear indication of the occurrence of reported violations so that they can be traced or acted upon. Without adequate information the report will be difficult to be followed.

3 DISCUSSION

3.1 Application of the Violation Reporting System (SPP) or Whistleblowing System (WBS) in Indonesia

3.1.1 Corporate Perspective

In order to improve the implementation of good corporate governance, KNKG issued a Guidelines for

the Violation Reporting System in 2008. This guideline refers to a number of legislations governing the reporting of legislation and protection for whistleblowers. Some of these laws include:

- a. UU no. 28 of 1999 concerning the Organization of a Clean and Free of Corruption, Collusion and Nepotism in Article 9.
- b. UU no. 31 of 1999 concerning Eradication of Corruption Crime article 31.
- c. UU Np. 25 of 2003 concerning Article 39 to 44 Money Laundering
- d. UU no. 13 of 2006 concerning Protection of Witnesses and Victims article 10 paragraph 1
- e. UU no. 13 of 2003 concerning Manpower.

In this law it is stated that employers are prohibited from terminating employment on the grounds that workers complain about employers to the authorities. Therefore, workers are actually protected by law from the risk of termination of employment (Watugigir, 2011).

This KNKG guideline was later adopted by almost all corporations in Indonesia, especially large corporations in Indonesia. At present, many companies have included whistleblowing policies both in their annual reports and through their websites. From the company's steps to include this information, the community can judge that in fact these companies already have a concern and intention to implement the WBS to improve the company's good corporate governance.

Examples of companies whose whistleblowing systems are explained in great detail in their annual reports are:

a. Unilever

Unilever only limits the whistleblower to internal parties. In the report, it is stated that all Unilever employees and business partners can make complaints if they find actions that are not in accordance with the company's code of ethics. All complaints will be managed by the Business Integrity Officer and the Business Integrity Committee, also known as Blue Umbrella. Some of the channels employees can use to complain are through the line manager, Unilever's website, hotline, Blue Umbrella email, and Business Integrity Officer. During 2017, there were 23 cases reported by whistleblowers. Cases investigated as big as 20 cases and 18 cases resolved.



Figure 3.1 WBS at Unilever

Source: Annual Report Unilever 2017

b. PT Pupuk Indonesia

Unlike Unilever, PT Pupuk Indonesia receives reports from external parties as well as internal companies. However, the Indonesian Fertilizer WBS channel is still limited, namely via telephone, text messages, and e-mail. All incoming reports will be handled by the

Violation Reporting Team (TPP). Reports made by TPP will be accessed by directors and board of commissioners. In 2017, there are 2 complaints reports. However, both of them do not meet the report criteria, so they cannot be processed further.

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WBS Pupuk Indonesia

Whistleblowing System (WBS) merupakan media pengaduan bagi pihak eksternal dan internal yang disediakan Perusahaan secara online bersifat rahasia, anonim yang digunakan untuk mengoptimalkan peran serta insan Perusahaan dan pihak eksternal dalam mengungkapkan dugaan pelanggaran yang terjadi di lingkungan Perusahaan. Setiap pihak baik insan Perusahaan maupun pihak eksternal memiliki kesempatan yang sama dalam melaporkan dugaan tindak pelanggaran di Perusahaan. WBS merupakan bagian dari sistem pengendalian internal dalam mencegah penyimpangan dan kecurangan serta

Figure 3.2 WBS at PT Pupuk Indonesia

Source: PT Pupuk Indonesia website

3.1.2 The Perspective of Government Agencies

In the KNKG guideline regarding Good Public Governance in 2006, it was stated that in achieving the ideal conditions of Good Public Governance, government institutions need to pay attention to five things, namely democracy, transparency, accountability, legal culture, and fairness and equality. The Whistleblowing system can be one

method of government institutions to achieve good public governance, especially in aspects of transparency and accountability. The implementation of a whistleblowing system is seen seriously by government institutions. Some government agencies that have used the whistleblowing system include:

a. Ministry of Finance

The Ministry of Finance is one of the originators of the whistleblowing system in government institutions (Ardityasari, 2016). This system is called WISE

which can be accessed at <http://wise.depkeu.go.id/>. The Director General of Taxes and the Directorate General of Customs and Excise as part of the Ministry of Finance also has its own whistleblowing system but remains integrated with WISE to increase employee participation and realize clean institutions and ultimately support the achievement of maximum state revenues.

WISE implementation began with the issuance of Minister of Finance Decree Number 149 / KMK.09 / 2011 concerning Procedures for Reporting and Publicizing the Implementation of Management of Violations in the Ministry of Finance on May 10, 2011. All complaints were managed by Echelon II units called Inspectorate Investigations, located under

the Inspectorate General of the Ministry of Finance. During the year 2014, there were 476 complaints that were followed up. The complaint consisted of 154 complaints of fraud and 322 complaints of non-fraud. Out of 154 complaints of fraud, 70 complaints including the alleged gratification. Whereas, out of 322 non-fraud complaints, 96 complaints included service to internal and external parties. In addition, there were 102 complaints regarding other alleged irregularities. Examples of other irregularities are complaints about officials outside the Ministry of Finance, complaints about questions related to policies, or complaints related to the recruitment process.

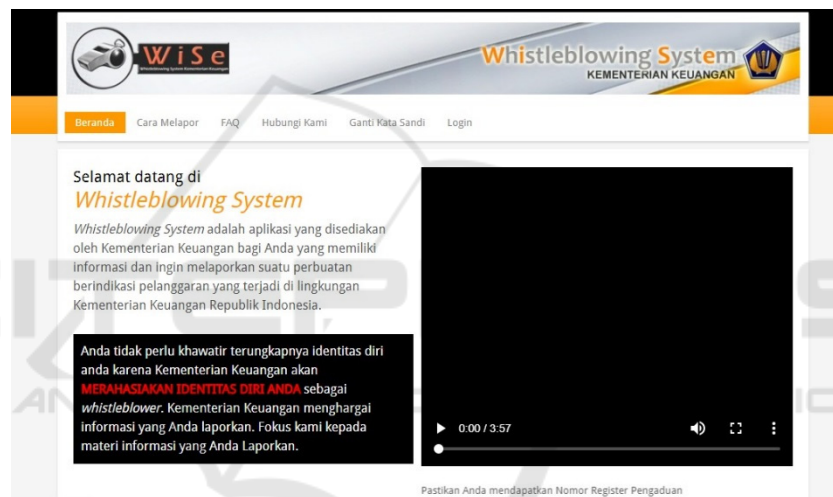


Figure 3.3 WBS at Ministry of Finance

Source: WISE website, Ministry of Finance

b. KPK

The KPK's whistleblowing system is called the KPK Whistleblower's System (KWS) which can be accessed on the website <https://kws.kpk.go.id/>. The difference between KWS and WISE is that KWS focuses on the whistleblower, so a lot of data must be filled. On the other hand, WISE focuses on complaints.

Reports received by the KPK will be processed with an internal mechanism for approximately 30 days. Within a year, complaints to the KPK could reach 6000 complaints. All complaints are well researched, but only half of them are worthy of further investigation.

After the complaint was received, the KPK considered three criteria for following up the report. The three considerations are who the culprit is, how much the state will lose, and what the impact will be on the public when the case is revealed. If the report does not meet the criteria, the report can be returned back to the reporter (in accordance with KPK policy) or forwarded to other agencies if the report is not in the KPK domain. Usually, small corruption cases will be forwarded to other institutions because the KPK is more designed to uncover scale corruption grand corruption.



Figure 3.4 WBS at KPK
Source: KPK Website

c. Bank Indonesia

Bank Indonesia also has a whistleblowing system called the WBS-BI. The WBS-BI can be accessed at <https://www.bi.go.id/wbsbi/>. The WBS-BI is designed to accommodate public complaints about alleged violations by internal parties of Bank Indonesia. Alleged violations include bribery,

gratification, violations of the code of ethics, fraud, corruption, and others. Until now, there have been 119 complaints, where 59.66% not followed by inspection, 29.37% is being validated, 6.72% is in the process of being audited, and 9.24% has been examined.



Figure 3.5 WBS at Bank Indonesia
Source: Bank Indonesia Website

In addition to the three institutions above, in 2017, the Witness and Victim Protection Agency (LPSK) launched the Whistleblowing Online System application under the name TEGAS (Integrated Inter-System). This application is connected with 17 ministries and institutions in Indonesia, including

POLRI, the Attorney General's Office, and the BPK. With the presence of this application, it is hoped that the public will find it easier to complain when they find corruption. In addition, in 2018, LPSK also launched the 148 hotlines to help people who want to apply for protection as witnesses or victims.

3.2 Weakness of the Whistleblowing System in Indonesia

3.2.1 Employee Perception (Reporter)

Both company employees and civil servants in government agencies have a moral dilemma to become a whistleblower. The employee who decides to do a whistleblowing will be accused of being a traitor who divulges secrets, but can also be said as a hero (Sudimin, 2003). The agency where he works can see his actions as a sign of not thanking the agency that helped him and violated his loyalty. But on the other hand, his responsibility to the wider community also arose because he hid corporate crime. The dilemma experienced by employees is one of the causes of the whistleblowing system not running smoothly.

In addition, even though there is already employee protection or witness protection that has even been included in organizational policy, employees are still reluctant to become a whistleblower for fear of facing many risks. The first risk that might arise is the disclosure of the whistleblower's identity. The second risk, and perhaps the hardest, is termination of employment. Or, even though the employment relationship is not broken, the relationship with the boss and coworkers becomes tenuous and the unpleasant situation in the workplace is unavoidable. Another risk is the risk of criminalization, where the employee can be prosecuted with defamation articles or unpleasant acts. This risk can deliver the employee to jail for a short time.

3.2.2 Legal System

The weakness of the WBS in Indonesia is also influenced by the legal system in Indonesia. Until now, there is no law that clearly regulates the whistleblowing system. Whistleblowing, especially those intended for government institutions, must be reported to the appropriate agencies. There is no special forum integrated between one institution and another. Thus, the protection provided for a whistleblower will be carried out by the institution that receives the report.

3.2.3 Corporate Perspective

Overall, the weakness of the WBS system in the company is located on the company's WBS channel. Many companies rely solely on e-mail or text messages that are not even heeded by the related team. According to the EY survey titled the Asia Pacific Fraud Survey 2017, only 37% of employees

were confident that their reports would be followed up by the company's whistleblower team.

Still from the results of the EY survey, as many as 39% of employees were more comfortable using external complaints channels, such as government hotlines for reasons of security and anonymity. Furthermore, as many as 1 in 4 employees stated that they were aware of fraudulent acts within the company, but they chose to remain silent because they did not believe that the company would defend them if they complained about these matters. From the survey results it can be concluded that employee mistrust of the company is the main cause of the company's weak whistleblower system, especially in security guarantees. In addition, the weakness of the company's whistleblower system, especially those managed internally, is the risk of the person being reported as the person receiving the report. So, employees are more interested in blowing the whistle directly to the public or the government.

3.2.4 Perspective of Government Agencies

From the results of interviews conducted with the employees of the Directorate General of Taxes in the study of Ardityasari (2016), the WISE (Ministry of Finance's whistleblowing system) seemed to divide the team in the work environment. In addition, there is a need for a clear system when receiving complaints. One employee of the Directorate General of Fiscal Balance stated that his co-workers had never been questioned based on complaints from WISE. Even though the complaint turned out to be only an anonymous letter and a fictitious complaint. So, according to him, there needs to be a punishment for such persons, and an increase in the whistleblowing system selection system itself.

In addition, the applications used in several government institutions are still internal, and not known at all by the community. In fact, the community also has the right to complain if they find irregularities or indications of fraud from these government institutions.

Other weaknesses found is the system overlap. For example, within the Ministry of Finance, the Directorate General of Taxes has its own whistleblowing system called the Tax Complaints Information System (SIPP) and so does the Directorate General of Customs and Excise with the Public Complaints Application System (SIPUMA). The overlapping of this system implies inefficiency, because the two directorates are still in the same ministry.

3.3 Best Practice Whistleblowing System

In general, there are 15 important things that need to be in the whistleblowing system (Pamungkas, 2014), namely:

1. **Compliance Commitment**
WBS must be based on the commitment to establish a culture of compliance and ethical behavior in the organization. This is the responsibility of the employee, especially the employee leader.
2. **Written rules regarding WBS**
WBS must be formally regulated at work. The regulation must be a written regulation with a complete explanation of how the WBS works, what channels can be used to make complaints, who can report, what data is needed to report, and what actions can be used as the basis for reporting.
3. **WBS Management Unit**
In every organization, both government and corporation, there needs to be a unit that is responsible for this reporting. Furthermore, this unit must follow up on all complaints, according to predetermined criteria. The management unit can be insourcing, or originating from within the company, or outsourcing, which is using third party services as a WBS manager. What needs to be emphasized is that this management unit can truly act independently in handling each report.
4. **Parties who can become reporters**
There needs to be clear rules about who can become a reporter. As some of the examples above, KPK and Fertilizer Indonesia stipulate that reporters may come from internal or external companies. Meanwhile, Unilever considers that reporters must come from within the organization and business partners.
5. **Obligations of Employees to Report Fraud and other Violations**
The principle of loyalty that must be invested is to be loyal to the company's overall mission, not to superiors or colleagues. Thus, employees are asked not to close their eyes if they see actions that indicate fraud.
6. **Definition of violations that can be reported**
Reportable violations must also be clearly defined in company regulations. Some companies stipulate that what is meant by violation is if the employee commits a violation of the company's code of ethics. However, there are also those who say that violations are when they violate certain laws or policies. The definition of violation is defined by each organization according to their respective needs.
7. **Submission of Clear Violation Reports**
This aspect is related to what documents must be prepared to make a complaint.
8. **Availability of Report Submission Channels**
The organization must determine the type of communication channel that can be used to receive reports. The channel must facilitate the reporting party, not make it difficult. Some communication channels that are often used today are through electronic mail, telephone, text messages, and applications. Some companies have also implemented a hotline service. Multinational companies like Unilever even provide translators in their hotline service so that reporters can be more comfortable using the language they want, both Indonesian and English.
9. **Confidentiality of Reporting Identity**
This aspect is the most important aspect. The organization must really guarantee that the identity of the reporter will not leak everywhere, so it will not threaten the safety of the reporter, both the safety of the reporter himself and his family. The organization must also focus on the problem, not who reported it.
10. **Alternative Submission of Anonymous Reports**
There needs to be a special method or method if the reporter chooses to keep his identity confidential, or report without identity. This identity-less submission must also be provided by the organization.
11. **Protection of reporters**
Reporting protection is also an important thing that must be guaranteed by the organization. Without this protection, the reporter will hesitate and tend to hide facts he knows.
12. **Reward and Punishment**
Organizations can give certain awards to parties who with the courage to dismantle fraud, corruption, or other violations in the institution. On the other hand, the organization must process people who deliberately provide fictitious reports to give them a deterrent effect.
13. **Notification of results of follow-up on reports**
To convince the reporter that the report is being followed up, the WBS management unit can notify the reporter of the results of the follow-up or the results of the investigation. If necessary, the organization can also state the maximum follow-up time in the WBS guidelines. For example, the KPK included in their WBS guidelines that reports received would be processed for a maximum of 30 days.

14. Understanding of the existence of WBS
Because WBS is crucial for organizations, organizations need to provide special training for employees regarding the WBS system, especially how the system processes and how to report. The WBS also needs to be communicated to the wider community, especially to government organizations, and large companies that do allow external parties to provide complaints of violations to the company.

15. Recording and reporting of WBS results to Management

Every violation report must be recorded, followed by each development, and reported to the leadership to describe the magnitude of the reported problem. This report also aims to improve the weaknesses of organizational management.

Modeling on WBS applied by developed countries, the concept of whistleblowing is strictly regulated in their positive law. The United States, for example, already has a special law called the Whistleblower Protection Act (WPA) in 1989. Furthermore, the United States also has a special agency to handle whistleblowing reports called Office of the Special Counsel (OSC). Protection for whistleblowers is also highly guaranteed, especially from retaliation that may be carried out by the reported party.

4 CONCLUSION

The rampant cases of fraud committed by companies and corruption in government institutions increasingly encourage the role of whistleblowing systems as an effective disclosure step. In Indonesia, there is still no concept of whistleblowing which is poured into a special legal product. However, the guidelines regarding whistleblowing have been regulated by KNKG through the Violation Reporting System (SPP) in 2008.

The implementation of a whistleblowing system in Indonesia, especially in the field of corporations, can be said to have increased, because many companies have carried out this system in their companies and reported it through annual reports. Even so, there are no reports and research on the effectiveness of the whistleblowing system in corporations. In government, a whistleblowing system can be said to have developed. The weakness of the WBS regarding the absence of integration between government institutions has been overcome by the TEGAS application, which is an integration of

17 government institutions and LPSK. However, problems regarding overlapping WBS still need to be resolved. In addition, penalties for perpetrators of fictional reports also need to be developed.

In terms of developing a whistleblowing system in the future, organizations need to pay attention to 15 aspects of best practice whistleblowing. The Indonesian government itself can also benchmark to developed countries, especially the United States, in terms of handling whistleblower reports.

4.1 Suggestions

Regarding the application of whistleblowing in Indonesia, several steps that need to be done are:

1. Dissemination of the whistleblowing channel to the general public, especially for government organizations and companies that allow external parties to participate in reporting.
2. Increasing the guarantee of reporter protection, especially regarding the safety of the reporter and the risk of criminalization.
3. Increase employee trust, by making strong commitments (and implementing them) related to issues of confidentiality and commitment to follow up on all reports that enter the organization.
4. Continuous training to change employee mindset and perception.
Employees must be directed to be loyal to the company's vision and mission holistically, not loyal to the company's physical like boss or coworkers. Organizations must also understand that this system is not intended to divide teams, but to minimize fraud.
5. Benchmarking. Benchmarking can be done by companies to similar companies, or those in the same industry. The government can also benchmark the governments of other countries to see the implementation of the WBS in their country.

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