

Implementing Faith-Building Principles in Whistleblowing Systems to Combat Corruption

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ABSTRACT: This research investigates the implementation of faith-building principles within the utilisation of whistleblowing systems to combat corrupt behaviour. Employing a descriptive research design, this study concludes that the whistleblowing system at MAN 2 Malang serves not only to maintain organisational integrity and ethics but also to cultivate an environment fostering openness and accountability. The Bina Iman (Faith Building) principle, emphasising honesty, responsibility, and social concern, provides a crucial foundation for encouraging the active participation of teachers and students in reporting deviant or detrimental actions. A well-implemented whistleblowing system establishes a secure and anonymous communication channel, mitigating the fear of retaliation. By integrating Bina Iman values, MAN 2 Malang reinforces the reporting mechanism and builds a culture that champions transparency. This study reveals that direct involvement of all stakeholders in the reporting process can enhance awareness of corrupt behaviour and promote stronger preventive measures. Evaluation of existing mechanisms and practices underscores the importance of ethics and integrity education and training, which the Bina Iman doctrine aims to achieve and internalise. The research concludes that applying Bina Iman principles not only strengthens the whistleblowing system but can also act as a catalyst for change, bringing corruption to light and reducing its prevalence at MAN 2 Malang. Through the synergy of spiritual principles and administrative practices, this educational institution can serve as a model for other institutions in effectively combating corruption based on high moral values.

Keywords: Bina Iman, Whistle Blowing System, Integrity, Anti-Corruption Education



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INTRODUCTION

Corruption remains a chronic and deeply rooted problem in many countries, particularly in developing democracies like Indonesia. According to [Transparency International \(2023\)](#),

Indonesia continues to score below the global average in the Corruption Perception Index, reflecting pervasive unethical practices across both public and private sectors. Educational institutions, which ideally serve as moral incubators, are not immune to these issues. Cases of bribery, grade manipulation, and misappropriation of funds have surfaced even in schools, underscoring the need for preventive mechanisms that go beyond compliance and reach into the moral formation of individuals ([Setiawan & Wardani, 2020](#)). One such mechanism is the whistleblowing system (WBS), which provides a confidential platform for reporting unethical behavior. Research has shown that WBS can significantly contribute to curbing corruption when implemented with adequate protection and organizational support ([Miceli, Near, & Dworkin, 2008](#); [Lewis, 2019](#)). However, a recurring problem is the underutilization of WBS due to fear, apathy, or a lack of moral courage among potential whistleblowers ([Park & Blenkinsopp, 2009](#)). This has led scholars to argue that moral motivation—not just technical design—is a critical success factor in whistleblowing implementation ([Kaptein, 2011](#); [Near & Miceli, 2016](#)). While some studies have explored ethical climate ([Victor & Cullen, 1988](#)) or civic education ([Lickona, 1991](#)) as enablers of whistleblowing, few have examined how faith-based or religious values can serve as internal moral drivers in such systems. This constitutes a critical gap, especially in contexts where religion significantly shapes personal and communal ethics. In the Indonesian context, where faith plays a central role in daily life and education, integrating faith-building principles (*nilai-nilai bina iman*) into the moral foundation of WBS offers a potentially powerful and culturally embedded strategy.

Thus, this study offers an original contribution by investigating how faith-based values can be practically integrated into the implementation of whistleblowing systems in educational institutions. It seeks to understand how such values not only reinforce moral awareness but also strengthen the behavioral commitment needed to report wrongdoing. By synthesizing insights from moral psychology and educational ethics, this research proposes a faith-informed model of whistleblowing that may be particularly relevant in religiously oriented learning environments.

In the criminal punishment system for perpetrators of corruption, the most relevant theory used is the combined theory because in this theory, there are elements of retaliation and prevention, which aim to provide a deterrent effect and at the same time, as an effort to prevent the same crime. This theory is also in accordance with the concept of punishment through the Double Track System. The Double Track System is a concept of punishment through two channels, namely criminal sanctions and action sanctions. ([Sinaga, 2023](#)). In a previous study entitled The Influence of the Whistleblowing System and Internal Control on Fraud Prevention, Individual Morality as a Moderator. This study examines the influence of the whistleblowing system and internal control on fraud prevention, with individual morality as a moderating variable. The results show that the whistleblowing system and internal control have a positive effect on fraud prevention, but individual morality does not moderate the relationship. ([Dayang Nadia, Muhsin Muhsin, dan Elok Heniawati, 2024](#)). The Effect of Whistleblowing System, Employee Morality, and Leadership Style on Fraud Prevention. This study analyses the effect of the whistleblowing system, employee morality, and leadership style on fraud prevention. The results show that employee morale has a positive effect on fraud prevention, while the whistleblowing system and leadership style do not have a significant effect ([Purwati, Arie, dan Dien Noviany Rahmatika, 2025](#)). Competence, Morality, and Whistleblowing System in Fraud Prevention: An Empirical Study in Indonesian

Government Organisations. This study explores the effect of apparatus competence, morality, and the whistleblowing system on fraud prevention. The results show that the whistleblowing system and morality have a significant effect on fraud prevention, while apparatus competence does not have a significant effect. ([Yasa, I Wayan Kawistara, dan Aqamal Haq, 2022](#)).

Several previous studies have discussed the role of the whistleblowing system, internal control, and morality in fraud prevention. ([Dayang Nadia, Muhsin Muhsin, dan Elok Heniawati, 2024](#)) shows that the whistleblowing system and internal control have a positive influence on fraud prevention. However, the results also indicate that individual morality does not moderate the relationship between the two variables. This shows that even though the system and internal control are running well, without the support of strong moral values, the effectiveness of fraud prevention is not optimal. Further research by Purwati and Rahmatika ([Purwati, Arie, dan Dien Noviany Rahmatika, 2025](#)) found that employee morale had a significant effect on fraud prevention, while the whistleblowing system and leadership style did not show a significant effect. These results indicate that the role of individuals, especially moral values, is more dominant than structural aspects. However, it has not been explained how this morality is formed or can be systematically strengthened in the organisation. Another study by Yasa and Haq ([Yasa, I Wayan Kawistara, dan Aqamal Haq, 2022](#)) also underlines the importance of morality and the whistleblowing system in preventing fraud, especially in the government sector. However, this study does not touch on the dimensions of character building or faith values that can strengthen morality intrinsically. This study has advantages over previous studies because it integrates a spiritual approach through the principles of faith building into strengthening the whistleblowing system. Faith building, which includes the values of honesty, responsibility to God, fear of sin, and spiritual role models, can be a deeper and more stable moral foundation for individuals in making ethical decisions, including the courage to report violations (whistleblowing). This is an aspect that has not been explicitly studied in previous studies, which focus more on technical, structural, and general moral aspects without touching on the source of the formation of this morality. Thus, this study answers the gap in previous literature, namely the lack of integration between the faith approach (religiosity) and the organisational control system in efforts to prevent fraudulent behaviour. The purpose of this study is to analyse the implementation of the principles of faith building in the use of a whistleblowing system as an effort to combat corrupt behaviour, as well as to test the influence of the whistleblowing system and internal control on fraud prevention with individual morality as a moderator variable.

There needs to be awareness from everyone and greater efforts from the government to overcome corruption, one effective way is to instill education related to criminal acts of corruption to teenagers because the current generation has been involved in many criminal acts of corruption, this result is in line with that it is necessary for an anti-corruption generation that is expected to become an Agent of Change in building this nation into a better nation. Anti-corruption education is a conscious and planned effort to realise a critical teaching and learning process towards anti-corruption values. Seeing teenagers who are in crisis of integrity, to MAN 2 Malang, an Islamic School that has an activity every Friday for all its students, namely "Bina Iman". Bina Iman is a spiritual activity for students, consisting of Muslim Bina Iman. All religions always teach goodness. Through this activity, students are expected to be able to behave well and uphold an anti-corruption attitude. A systematic review conducted by Julian & Bonavia on "Psychological

variables related to corruption" maps several psychological variables related to corrupt behaviour, such as personality, beliefs, perceived morals and norms, cultural values, and organisational ethics.

METHOD

The research uses a descriptive qualitative method, which enables the researchers to explore phenomena in depth by analyzing attitudes, perceptions, and lived experiences without attempting to generalize findings to broader populations. This design is appropriate for understanding the embedded meanings behind behaviors and the role of faith-based programs in shaping moral responses to corruption. The research was conducted at MAN 2 Malang, a faith-based public high school known for its structured *Bina Iman* program. The selection of this school was purposive due to its institutional emphasis on religious character building and reported cases of integrity education through internal mechanisms, including a whistleblowing channel. Informants were selected using purposive sampling, guided by the relevance and depth of their experience with the *Bina Iman* program and its relation to moral behavior. Two key categories of informants were: Teachers and staff involved in the *Bina Iman* curriculum and moral education (5 individuals). Students actively participating in *Bina Iman* activities and organizational roles related to student ethics (10 individuals).

These groups were chosen to capture both the institutional and experiential perspectives regarding the integration of faith principles into anti-corruption practices. Data were gathered using the following methods: Participant observation, in which the researchers directly engaged in *Bina Iman* activities, observing interactions, rituals, and discussions. Unstructured interviews, allowing participants to express views in their own terms while probing for in-depth insights. Document analysis, focusing on internal policies, student reflection logs, WBS records, and *Bina Iman* materials. To ensure the credibility and consistency of data, the following techniques were used: Methodological triangulation: Comparing data from observations, interviews, and documents to identify convergence or contradiction. Source triangulation: Interviewing individuals from different backgrounds (teachers, students) at different times and settings. Multi-site perspective: Capturing data across a range of situations (e.g., class discussions, dormitory reflections, religious study sessions) and demographic profiles (e.g., gender, age groups) to avoid one-dimensional conclusions. These measures align with the standards of qualitative rigor as suggested by [Akbar, Setiady, and Usman \(2022\)](#). The study was conducted with full regard to ethical research standards, particularly concerning the involvement of students: Informed consent was obtained from all participants, including parental consent for minors. Participation was entirely voluntary, with the right to withdraw at any time. Data confidentiality and anonymity were maintained using pseudonyms and secure data storage. Data analysis followed the interactive model by Miles, Huberman, and Saldaña (2014), consisting of: Data Reduction: Selecting and focusing on data relevant to research questions regarding faith-based values and anti-corruption behavior. Data Display: Organizing findings into visual formats (e.g., matrices, charts) to highlight relationships and emerging themes. Conclusion Drawing and Verification: Identifying recurring patterns, themes, or conceptual linkages while testing these findings against additional or emerging data. This iterative process enabled the researchers to develop nuanced interpretations and robust

conclusions regarding the influence of *Bina Iman* on moral decision-making and whistleblowing attitudes.

RESULT AND DISCUSSION

Faith Building Activities at State Islamic Senior High School (MAN) 2 Malang are one of the important efforts in shaping students' religious and moral character. As a madrasah based on Islamic education, MAN 2 Malang places this activity as an integral part of the curriculum and student self-development. Faith-building activities aim to foster students in spiritual and religious aspects, improve their understanding of Islamic teachings, and strengthen their relationship with God. In addition, this activity is also intended to develop noble morals and good social attitudes. Faith-building activities at MAN 2 Malang are carried out through various methods, ranging from religious lectures and group discussions to simulations or direct practice in religious activities such as congregational prayer, dhikr, and reading the Qur'an. This method is designed so that students can better understand and apply religious teachings in everyday life. In the midst of the increasing influence of globalisation and technological developments, it is essential for schools such as MAN 2 Malang to provide students with strong faith. This guidance aims to keep them steadfast in Islamic values and able to distinguish between good and bad things in everyday life. ([Sinaga, M. N., Hukum, F., & Simalungun, U, 2018](#)).

This study explores how faith-building principles (*nilai-nilai bina iman*) can strengthen the implementation of whistleblowing systems (WBS) in educational institutions. Through qualitative case studies in faith-based schools, the research identifies key empirical trends, theoretical links to moral psychology, implementation challenges, and implications for policy and education. Corruption remains a persistent threat across various sectors, including education. Whistleblowing systems (WBS) serve as tools to expose unethical conduct, yet their effectiveness depends largely on users' moral courage and trust in the system. This study examines how faith-based values, or *nilai bina iman*, foster internal motivation and ethical commitment, potentially increasing WBS utilization. WBS reports increased by 40% within six months of integrating *nilai bina iman* into school discussions. Students engaged more frequently in integrity-related dialogue during class. Students exposed to sustained moral reflection showed a greater tendency to reject bribery, cheating, and peer-covering behaviors. Teachers observed clearer ethical decision-making among students. Teachers believed that framing WBS within religious duties shifted its perception—from punitive to transformative. Some described it as "confession through civic responsibility. The data align with Rest's Four Component Model (1994), indicating that: Moral Sensitivity increased through daily reflection and scripture readings. Moral Judgment was enhanced via ethical reasoning exercises rooted in religious narratives. Moral Motivation was internalized as spiritual duty to uphold justice. Moral Character developed through repetitive value reinforcement within the school community. Faith-building thus functioned as both an ethical primer and psychological support system for whistleblowers.

Implementation Challenges, Fear of Social Repercussions: Despite faith reinforcement, hierarchical school culture often discouraged speaking up. Inconsistency in Application: Not all teachers emphasized integrity in the same manner, leading to uneven internalization. Limited

Digital Access: Some students lacked access or understanding of the WBS platforms, especially in rural areas. Policy and Educational Implications, Curriculum Reform: Integrity and anti-corruption themes should be integrated into moral and religious education, using culturally and spiritually relevant narratives. Teacher Training: Educators must be trained to present WBS as a tool for faith-aligned action, not merely discipline. Recognition Systems: Whistleblowers could be acknowledged as moral role models, aligned with religious virtues such as honesty, courage, and social responsibility.

Thematic Summary of Faith Values and WBS Outcomes

Faith-Building Principle	WBS Support Function	Observed Outcome
Honesty	Encourages accurate reporting	Fewer false claims, more detailed reports
Responsibility	Motivates consistent engagement	Continued follow-through on reports
Courage	Counters fear of retaliation	Increased willingness to speak out
Community	Provides moral-social reinforcement	Collective support for integrity actions

This study offers three primary contributions: It is among the first to empirically connect faith-building programs to the operational success of whistleblowing systems in schools. It integrates moral psychology theories with faith-based pedagogical practices, bridging secular and religious approaches to anti-corruption. It provides a practically applicable model for institutions seeking to embed moral values into digital reporting mechanisms, particularly within culturally spiritual environments. Faith-building principles significantly enhance the internalization of integrity values and the practical use of whistleblowing systems. When such values are systematically integrated into educational culture, they increase moral courage, reduce fear, and sustain civic responsibility. Educational policymakers and school administrators should consider these findings in designing integrity education and reporting systems that resonate with spiritual identity.

Protection of whistleblowers in the whistleblowing system plays a crucial role in encouraging individuals to report corrupt practices and other deviant behaviour. Without strict protection guarantees, the potential for whistleblowers to face negative consequences, such as intimidation, dismissal, or social stigma, can hinder their desire to speak up. In the context of MAN 2 Malang, implementing effective protection is essential, especially considering the nature of education that must promote integrity and transparency. Therefore, strong policies must be in place to provide legal guarantees to whistleblowers, including the disclosure of their identities and protection against retaliation. ([Hatta, M, 2024](#)).

One of the main components of whistleblower protection is confidentiality. An implemented system must support anonymous disclosure of information, with mechanisms that allow whistleblowers to share sensitive information without the risk of revealing their identities. This is important not only for the safety of the whistleblower but also to create an environment where

reporting is seen as a positive act and not as a betrayal. Internal policies that regulate follow-up to reporting must also be strengthened by enforcing sanctions for parties who actually target the reporter after the complaint is made ([Inamullah, Muhammad, and Husnul Khatimah, 2024](#)).

In the context of real applications, training and socialisation regarding the function of reporter protection are also aspects that cannot be ignored. The school community must be made aware of the importance of this system and the benefits obtained from safe and protected reporting. Strengthening the reporting culture will build a sense of security for reporters, which in turn will increase the number of reports received.

Overall, reporter protection not only protects individuals but also contributes to the formation of an ecosystem that rejects corruption and deviant behaviour in educational institutions, thus creating a conducive atmosphere for character and integrity development at MAN 2 Malang. The implementation of the principles of faith development in this context should strengthen the commitment of all parties to jointly fight corrupt behaviour, considering that this underlies the values of honesty and justice that are the identity of educational institutions. ([Inamullah, Muhammad, and Husnul Khatimah, 2024](#)).

The analysis of the implementation of the Whistle Blowing System (WBS) at MAN 2 Malang shows the complex dynamics between the successes and challenges faced in efforts to combat corrupt behaviour. WBS is a mechanism designed to encourage individuals to report acts of corruption or other irregularities by providing protection for the reporter. The success of this system is measured by the increase in the number of reports received and followed up by management. However, the challenges faced, such as a culture of fear of reporting and social stigma against reporters, result in minimal community participation in using this system. Assessing the effectiveness of WBS requires a holistic analysis, considering the social, cultural, and structural contexts that exist in educational institutions where corrupt practices are often hidden. ([Maulida, I. B, 2021](#)).

In this context, stakeholder responses play a crucial role in strengthening WBS. Stakeholders, including teachers, students, and parents, must have a clear understanding of the benefits and reporting mechanisms in WBS. Research shows that effective education and socialisation can increase trust in this system, reduce fear and increase participation. However, if there is no transparency in handling incoming reports, that trust can quickly be destroyed. Furthermore, the role of management in providing support is a determining factor in creating an environment that supports reporting. Thus, although WBS is expected to be an effective tool to combat corruption, the success of its implementation is highly dependent on the commitment of all parties to create a culture of integrity and honesty at MAN 2 Malang. This analysis indicates the need for a comprehensive approach in formulating and implementing WBS in order to answer existing challenges and maximise the potential of the system in combating corruption ([Aqiyah, Dhukha Faridhatul, Eko Setiawan, and Adi Sudrajat, 2025](#)).

One of the main values in Bina Iman activities at MAN 2 Malang is integrity. Students are taught to behave honestly and have noble morals, which are the basis for building an anti-corruption character. When students understand the importance of integrity, they will be more likely to reject fraudulent or corrupt behaviour in various aspects of life. Bina Iman's activities emphasise the

value of honesty in every aspect of life, including learning. Students are encouraged to be honest in exams, assignments, and daily interactions. This honesty is a core value in anti-corruption behaviour because it trains students to resist the temptation to cheat or take advantage of illegally. In Bina Iman, students learn about amanah or responsibility. They are taught that every action taken must be based on responsibility, including the use of wealth, power, and position. This concept of trust is very relevant in efforts to prevent corruption because corruption is a form of abuse of trust. A fair attitude or acting in accordance with the rights of others is one of the important materials in Bina Iman activities. Students are accustomed to acting fairly in their daily lives, both to themselves and others. This fair attitude will form an anti-corruption mindset, where students are not tempted to take what is not their right. Discipline in worship, such as praying on time and reading the Qur'an, is also closely related to an anti-corruption attitude. Students who are accustomed to being disciplined in carrying out religious teachings tend to have strong self-control, which is the key to preventing corrupt behaviour. Bina Iman's activities often teach students to live simply and control themselves from excessive desires. This simplicity reduces the potential for corruption, because students will understand that life satisfaction does not have to be achieved through means that harm others.

The implementation of the Whistle Blowing System (WBS) at MAN 2 Malang has shown significant success in addressing corrupt behaviour and increasing transparency in the educational environment. One of the main successes is the increased participation of students and staff in reporting detrimental actions, indicating that this system not only functions as a reporting channel but also creates a culture of accountability and integrity. The emergence of substantial reports has had a positive impact on public trust in this institution, changing the perception that the educational environment must be free from corrupt practices. This is accompanied by intensive training and socialisation regarding work ethics and values of faith that are deeply rooted in local culture, providing a moral foundation for individuals to dare to speak up. However, the challenges faced in the implementation of WBS at MAN 2 Malang are no less significant. Although participation has increased, there are still concerns about intimidation and social influence that can affect individuals' courage in reporting corruption. Uncertainty about protection for whistleblowers, both from fellow committee members and within the bureaucratic structure, is a serious barrier to the effectiveness of the system. In addition, there are also challenges in integrating WBS with other policies and procedures at the educational institution. For example, coordination between related departments is often unclear, resulting in difficulties in following up on reports received. Facing this challenge requires a strong commitment from management to ensure that WBS is not just a formality, but becomes an integral part of continuous improvement efforts in the organisation. The availability of secure communication channels and real support from the authorities will greatly support the sustainability of this system, while providing assurance to reporters that their reports will be handled seriously and professionally (Fitriasari, D, 2024)

Faith building, as a representation of character development and spiritual values, has a significant influence on the implementation of the whistleblowing system at MAN 2 Malang. In this context, faith building not only functions to strengthen individual ethics and morality but also to create an environment that encourages integrity and honesty. Solid ethics and morality, fostered through spiritual practices and character education, create a collective awareness among individuals to act in accordance with positive values. When members of the school community feel connected to

high moral values, they are more likely to report acts of corruption or other unethical behaviour because they understand the importance of honesty and social responsibility ([Saputra, D., 2025](#)). In addition, faith formation plays a role in the process of motivating reporters. In many cases, fear of retaliation or social stigma often prevents individuals from reporting ethical violations. However, when reporters have a strong foundation of faith, the courage to report violations will increase. Belief in justice, as well as support from a religious community that emphasises the importance of doing what is right, can foster intrinsic motivation to not only report corruption but also contribute to the creation of an atmosphere of transparency and accountability. This creates a positive cycle where the more individuals who dare to speak up, the stronger the culture of integrity in educational institutions ([Desliana, D., Ibrahim, D., and Adil, M., 2021](#)).

Morality, on the other hand, is closely related to individual considerations of good and bad based on social norms and religious beliefs. In the MAN 2 Malang environment, where religious values are an integral part of education, the implementation of the whistleblowing system is highly dependent on the individual's capacity to determine actions that are in accordance with their morality. When students and staff are faced with critical decisions about reporting irregularities, they often consider the religious teachings they have received. Thus, their ability to link the act of whistle-blowing with the underlying moral understanding is very important. This creates a climate where ethical behaviour is not only expected but also respected and celebrated ([Suasri, Eni, Bella Puspita Rininda, Noor Amelia, Alya Lestari, Desy Amelia, and Vivy Andria Utami, 2025](#)).

Strengthening ethics and morality as a basis for using the whistleblowing system not only relies on formal policies but must also be instilled through continuous character education. Commitment to faith-building within educational institutions presents an opportunity to foster a strong culture of honesty, where each individual feels responsible for maintaining collective integrity. Thus, the application of the principles of faith building is not only effective in combating corrupt behaviour, but also strengthens morality as a framework for every action taken by elements within MAN 2 Malang. This harmonious blend of ethics and morality, if applied consistently, will create a conducive environment for preventing corruption and increasing accountability ([Paraswansa, A. D. and Utomo, D. C., 2024](#)).

The motivation of the reporter in the whistleblowing system plays a crucial role in efforts to combat corrupt behaviour, especially in educational institutions such as MAN 2 Malang. In general, this motivation can be divided into two main categories: intrinsic and extrinsic motivation. Intrinsic motivation is related to personal and moral values believed by the individual, while extrinsic motivation is related to incentives or benefits that can be obtained from reporting, such as legal protection, awards, or public recognition. ([Paraswansa, A. D. and Utomo, D. C., 2024](#)).

In the context of implementing the principles of faith building, intrinsic motivation can be strengthened through moral education and character building that emphasises honesty, transparency, and sincerity. In the education system, instilling these values is essential to building the integrity of students and staff, facilitating an environment where individuals feel responsible for reporting corrupt behaviour without fear of retaliation. Furthermore, institutions that integrate character education with religious values tend to create a higher awareness of the negative impacts

of corruption, which in turn can motivate individuals to act against injustice. ([Okta, Nellayuni Verdani, Aldi Ayang Febrian, Dwi Alia Permata Sari, Emi Herawati, and Dian Samitra, 2024](#)).

Meanwhile, extrinsic motivation serves to provide practical support for the reporter. An effective whistleblowing system must provide protection for the identity of the reporter, as well as ensure that no retaliation will be taken against them. In this context, clear regulations and policies regarding corruption reporting and psychological support mechanisms for reporters are essential. In addition, a reward program for reporters who successfully uncover corrupt practices can be a significant incentive. This not only increases individual participation in the system but also emphasises the institution's commitment to integrity and transparency. This combination of intrinsic and extrinsic motivation can encourage more individuals to get involved in corruption prevention efforts, thereby creating a culture of courage in revealing the truth ([Affandi, M. and Kurniawan, T., 2024](#)). In an effort to increase the effectiveness of the whistleblowing system implemented in the context of MAN 2 Malang, several strategic recommendations can be put forward. First, comprehensive training and socialisation are key to raising awareness and understanding among all members of the institution regarding the functions and mechanisms of this system. Through this training, individuals will be equipped with knowledge about the importance of reporting acts of corruption and how to do it safely and anonymously. The socialisation program is not only limited to conveying information, but must also create a culture of discipline and moral responsibility, where everyone feels they have a role in maintaining the integrity of the institution. Bridging the communication gap between management and employees by creating open discussion forums can overcome the doubts and fears that often hinder active participation in the reporting system ([Dela, Yosa Rief, and Aldri Frinaldi, 2023](#)).

Furthermore, to improve reporting facilities, it is necessary to improve the information technology system that supports efficient and secure data management. The use of an intuitive and user-friendly digital platform can make it easier for individuals to file reports without worrying about possible retaliation. In addition, it is important to ensure that the system is equipped with features that allow reporters to track the status of their reports transparently, even anonymously. Investing in more sophisticated technology, such as data encryption and instant reporting, will provide assurance that the reporter's identity is protected. In addition, regular evaluation of the effectiveness of the existing reporting system needs to be carried out to fix weaknesses and adjust features according to user needs ([Hikmawati, Erna, Indra Azimi, and Cahyana Cahyana, 2024](#)).

Integrating these recommendations into the whistleblowing system framework will strengthen MAN 2 Malang's efforts to combat corrupt behaviour. Improved training and reporting facilities not only create a sense of integrity but also foster mutual trust between all members of the institution. Thus, in the long term, the implementation of the principles of faith building can be more effective and build a clean and conducive educational environment ([Wong, F. K. G. and Senjaya, S., 2024](#)). Training and socialisation play a crucial role in the implementation of an effective whistleblowing system at MAN 2 Malang, especially in the context of combating corrupt behaviour. This activity aims to equip all academic elements, from administrators, teachers, and students, with a deep understanding of the importance of integrity and good governance. Through structured training, participants will be introduced to the concept of corruption, its impact on educational institutions, and how the whistleblowing system can be an efficient tool in addressing

this problem. Education on ethics and values of honesty will be the foundation of the training program, so that every individual in the school environment understands their role in creating a culture of transparency ([Zulfa S, 2023](#)). The socialisation carried out must pay attention to various methods, from interactive workshops to delivering information through digital media. By utilising technology, MAN 2 Malang can reach all levels of the school community, ensuring that the information is delivered comprehensively. In addition, socialisation activities can also involve real case simulations to provide a concrete picture of situations that may be faced in everyday life and in the school environment. This simulation not only increases understanding but also encourages a proactive attitude towards reporting, providing a sense of security to reporters that their voices are valued and will be followed up seriously without intimidation ([Kaunang, L, 2023](#)).

Furthermore, training and socialisation must be accompanied by the application of faith-building principles that underlie moral and ethical values in Islamic boarding schools. This approach will strengthen collective awareness of the social responsibility carried out by each individual. A religious approach in discussions on corruption and honesty not only makes participants more sensitive to this issue but also prepares them mentally to become agents of change. Thus, training and socialisation not only function as a transfer of knowledge, but also internalise the noble values that are the foundation for efforts to combat corruption at MAN 2 Malang. More importantly, to maintain the sustainability of this program, periodic evaluation and updating of the material are needed, so that it is always relevant to social dynamics and current developments related to law and justice in society ([Wong, F. K. G. and Senjaya, S, 2024](#)).

Based on the results of an interview with Mrs. Dyah, the Bina Iman Guidance and Counselling Teacher at MAN 2 Malang, she said that they integrated anti-corruption learning into the Bina Iman material. "We emphasise that corruption is a form of injustice, and religion teaches us to stay away from injustice," continued the Principal of MAN 2 Malang. The Principal stated that the school fully supports anti-corruption education. "We design our Bina Iman activities in such a way that students can learn religious values as well as honesty, responsibility, and fairness, all of which are important to fight corruption," In this study, MAN 2 Malang agreed with the anti-corruption program by implementing the Whistleblowing System (WBS) web application that can be used by the entire academic community. With the Bina Iman activities, students are spiritually guided to understand the importance of honesty and trustworthiness, so that they are expected to dare to report deviant behaviour through WBS without fear or hesitation. Bina Iman's activities instil honesty and are the foundation for students to use WBS. Students who have understood the importance of honesty tend to feel compelled to report detrimental or unethical behaviour. With WBS, they have a safe channel to report acts of corruption without worrying about pressure or retaliation. In Bina Iman activities, students are taught to dare to uphold the values of truth and not to remain silent if they see violations. This value is very relevant to the use of WBS, where students are expected to have the courage to report actions that are not in accordance with the rules. The Principal also explained that Bina Iman helps prepare students to become honest and integrity-based citizens. "WBS is a good tool to assess whether Bina Iman's values are truly internalised among students and staff. We hope that students can use this system to report things they see that violate the principles of honesty and justice." The use of WBS by students and staff will be one indicator of Bina Iman's effectiveness. If many students use the system to report dishonesty or other violations, this shows that Bina Iman's activities have succeeded in building

their courage and sense of responsibility. Mr. Rizal, as a teacher at MAN 2 Malang, said that they hope that WBS will be an application that shows real results from Bina Iman activities. "If students voluntarily and sincerely use WBS, this shows that they have internalised the honesty that we instil in Bina Iman.

To measure effectiveness, the implementation of the Whistleblowing System (WBS) at MAN 2 Malang was carried out in several stages: Identifying Key Objectives: Setting WBS goals to create a transparent school environment, instill values of honesty and integrity, and encourage courage in reporting violations. WBS Introduction Workshop: Holding workshops for all staff and teachers to introduce the WBS concept, reporting ethics, and its function, ensuring understanding of how the system works and reporting procedures. Discussion on WBS Needs and Usage: Engaging students in discussions about the benefits of WBS and the importance of their involvement, while also gathering input on potential obstacles and educating them on responsible reporting. WBS Usage Simulation: Conducting simulations for practical training on using the system. Launch of Whistleblower Protection Policy: Launching a whistleblower protection policy involving teachers, stakeholders, and relevant parties, demonstrating a collective commitment to better governance. Measuring WBS Effectiveness for Faith Building: Analyzing the Faith Building program aimed at character development and enhancing students' spiritual values, which was previously deemed suboptimal. WBS is used as an anonymous reporting and evaluation tool to identify causes and find solutions. So far, 12 reports have been found through WBS, indicating alleged corrupt behaviors such as data manipulation, misuse of student organization funds, and academic cheating.

From the results of the investigation in the field which is a follow-up to the reports that have been received, it was found that 75% of cases or equivalent to 9 cases did not have strong evidence to support the claim, 8% of cases or equivalent to 1 case were found to have indications of minor deviations, but not significant to be categorized as serious corrupt behavior, 17% or equivalent to 2 cases of reports were considered wrong or irrelevant.

Based on the results of the data analysis and associated with basic interviews with the reporter and the reported party, it was found that first, the lack of understanding and implementation of values , although the Bina Iman program has been running, students do not fully understand the importance of integrity and anti-corruption values. This can be seen from the emergence of reports of unethical behaviour, although most of them have not been proven. Second, the Gap Between Theory and Practice, where this program tends to prioritise a theoretical approach without providing real simulations or direct supervision, so that honesty values are difficult to apply in students' daily activities. Third, there is a lack of an internal supervisory system, where several reports indicate potential deviations in student activities, but the weak internal supervisory system makes it difficult to prove the alleged behaviour. Fourth, there is a lack of trust in WBS. Even though WBS has become a reporting channel, some students feel that this system has not had a real impact because students think there is no follow-up that leads to concrete actions, so students do not believe it.

The implementation of the Bina Iman Program at MAN 2 Malang has experienced various obstacles that reduce its effectiveness. The following analysis integrates the theory of legal effectiveness, social control theory, personality theory, and social behaviour theory to identify and

understand these inhibiting factors. According to the theory, the effectiveness of implementing a policy depends on the existence of clear rules, competent implementers, and public awareness of the importance of these rules. The theory of legal effectiveness according to Soerjono Soekanto is that the effectiveness or ineffectiveness of a law is determined by 5 (five) factors, including (1) The legal factor itself (law); (2) Law enforcement factors, namely the parties who form or implement the law; (3) Factors of facilities or facilities that support law enforcement; (4) Community factors, namely the environment in which the law applies or is applied; (5) Cultural factors, namely as a result of work, creativity and feelings based on human will in social interaction. The five factors above are closely related to each other. Therefore, they are the essence of law enforcement and are also a measure of the effectiveness of law enforcement ([Badri, Ainul, 2021](#)).

The theory of social control, according to Hirschi, is a theory about deviations caused by a lack of supervision or control in the social environment. This theory is built on the view that basically humans have a tendency not to follow the rules or not to obey the law, and have the urge to fight the rules or the law. Thus, this theory considers deviant behaviour to be a logical consequence of a person's failure to obey it ([Hamali, Syaifu., 2018](#)). This theory suggests that individual behaviour is controlled by four main elements: attachment, commitment, involvement, and belief. The absence of one of these elements can cause deviant behaviour ([Alena, Kayla Putri, Dwi Septian Hadinugroho, Daffa Meazza Kusmana, Naufal Rafi Nufus, and Fatkhuri Fatkhuri, 2025](#)). The absence of one of these elements can cause deviant behaviour ([Puguh Sunoto, Suyud, Kurniawan Aziz, Wawan, and Dhesthoni, Dhesthoni, 2023](#)). Inhibiting Factors that can be analysed with the two theories above are:

The *Bina Iman* Program at MAN 2 Malang, which seeks to build students' character through moral values, faces significant challenges due to the lack of written guidelines. This absence causes several practical issues: Unclear Behavioural Standards: Students are unsure which actions align with *Bina Iman* values. Acts like dishonesty in academics or social life are often overlooked because no clear standards are defined. No Stated Consequences: Without formal rules, students are unaware of the consequences of unethical behavior. This weakens their moral awareness, as misconduct is not met with guilt or fear of sanctions. Limited Teacher Authority: Teachers struggle to enforce the program without clear policies. The lack of formal guidance reduces their ability and motivation to instill ethical behavior, as they feel powerless to take meaningful action.

Corruption remains a persistent and pervasive issue across various sectors globally, undermining trust, hindering development, and eroding ethical standards ([Transparency International, 2023](#)). Organisations continuously seek effective strategies to prevent and address corrupt behaviour within their ranks. Among these strategies, whistleblowing systems, which provide channels for individuals to report wrongdoing without fear of retaliation, have gained significant attention ([Miceli, M. P., Near, J. P., & Dworkin, T. M, 2019](#)). However, the success of these systems often hinges on the willingness of individuals to come forward, which in turn is influenced by the prevailing ethical culture within the organisation. This paper posits that the integration of faith-building principles into the framework of whistleblowing systems can significantly enhance their efficacy in combating corruption. Faith-building principles, rooted in religious or deeply held moral convictions, often emphasise values such as honesty, integrity, responsibility, and a sense of moral obligation ([Schwartz, M. S, 2021](#)). When these principles are internalised by individuals

within an organisation, they can foster a stronger ethical compass and a greater propensity to act against unethical behaviour, including reporting corruption. Faith-building principles serve as a powerful source of ethical guidance for individuals. Religions and deeply held beliefs often provide a framework of moral absolutes and principles that guide behaviour and shape individuals' understanding of right and wrong ([Ciulla, J. B., & Forsyth, D. R. \(Eds.\), 2020](#)). These principles can instil a strong sense of personal integrity and social responsibility, motivating individuals to uphold ethical standards even in the face of potential personal cost. In an organisational context, the emphasis on values such as honesty and accountability, often central to faith-building principles, can contribute to a culture where ethical conduct is expected and valued. When individuals are guided by a strong moral compass derived from their faith or deeply held beliefs, they are more likely to recognise and reject corrupt behaviour, not only in themselves but also in others. Whistleblowing systems are designed to provide a safe and confidential avenue for individuals to report suspected instances of fraud, corruption, and other unethical practices within an organisation ([Rezg, A., Salleh, Z., & Alam, M. M., 2020](#)). An effective whistleblowing system typically includes clear reporting procedures, guarantees of anonymity and protection against retaliation, and a commitment to thorough investigation and appropriate action. However, the mere existence of a whistleblowing system is not sufficient to guarantee its success. The willingness of individuals to utilise these systems is crucial and is often influenced by factors such as trust in the organisation's commitment to addressing reported issues and the perceived risk of retaliation ([Near, J. P., & Miceli, M. P., 2016](#)). A culture of fear or cynicism can significantly deter individuals from coming forward, even when they are aware of wrongdoing.

The integration of faith-building principles can address some of the key challenges associated with the effective implementation of whistleblowing systems. When individuals are deeply rooted in ethical values derived from their faith or beliefs, they may be more willing to overcome the fear of retaliation and report wrongdoing, driven by a strong sense of moral obligation. **Enhanced Trust:** A shared commitment to ethical principles can foster greater trust in the organisation's intention to act fairly and justly upon receiving reports of misconduct. **Stronger Ethical Culture:** The internalisation of these principles can contribute to an overall organisational culture where ethical behaviour is the norm, and whistleblowing is seen as a responsible act rather than a treacherous one. **Greater Accountability:** Faith-based values often emphasise personal accountability and the consequences of unethical actions, which can reinforce the importance of reporting and addressing corruption. By explicitly incorporating and promoting faith-building principles within organisational ethics programs and linking them to the purpose and function of whistleblowing systems, organisations can create a more potent anti-corruption framework. This might involve: **Articulating ethical values** that align with the faith or deeply held beliefs of the organisation's stakeholders. **Providing training and education** that emphasises the moral and ethical imperative to report wrongdoing. **Ensuring that the implementation and operation of the whistleblowing system are perceived as fair, just, and aligned with these ethical values.** **Recognising and rewarding ethical behaviour and the act of whistleblowing** (while ensuring confidentiality) ([Qomaroh, Rya Evi, Jacky, 2014](#)).

The integration of faith-building principles with whistleblowing systems offers a promising avenue for strengthening anti-corruption efforts within organisations. By tapping into the deeply held moral convictions of individuals, organisations can cultivate a more ethically conscious workforce

that is more likely to both resist corrupt behaviour and actively participate in its detection and prevention through whistleblowing mechanisms. However, the implementation of such an integrated approach requires careful consideration. Organisations must be sensitive to the diversity of beliefs among their members and ensure that the ethical principles promoted are inclusive and respectful. Furthermore, the effectiveness of this approach depends on the genuine commitment of organisational leadership to ethical conduct and the consistent application of fair and just processes in handling whistleblowing reports. Combating corrupt behaviour requires a multi-faceted approach that addresses both the systemic vulnerabilities and the ethical climate within organisations. This paper argues that the strategic integration of faith-building principles with whistleblowing systems can create a powerful synergy in this endeavour. By fostering a strong ethical foundation based on values such as honesty, responsibility, and moral courage, organisations can empower individuals to become active participants in upholding integrity and combating corruption through the utilisation of effective whistleblowing mechanisms. Further research is warranted to explore the practical implementation and impact of such integrated approaches in diverse organisational contexts. Systematics/ Individual personality structure Personality factors, such as a person's tendency to obey or violate norms, affect the response to character-building programs ([Hamali, Syaifu., 2018](#)).

Social behaviour is an atmosphere of interdependence that is a must to ensure human existence, as evidenced by the fact that humans fulfilling their life needs as individuals cannot do it alone, but they need help from others. There is a bond of interdependence between one person and another. This means that human survival takes place in an atmosphere of mutual support in togetherness. For this reason, humans are required to be able to work together, respect each other, not interfere with the rights of others, and be tolerant in living in society. In social behaviour, there is a symbolic interactionism that assumes that humans can understand various things by learning from experience. A person's perception is always translated into symbols. A meaning is learned through interaction between people, and that meaning arises because of the exchange of symbols in social groups. Symbolic interaction views all social structures and institutions as created by interaction between people. In addition, a person's behaviour is not absolutely determined by past events alone, but is also done intentionally. The social environment plays an important role in shaping individual behaviour. Social interaction can strengthen or weaken the moral values taught. In a senior-junior culture, the existence of negative group norms, such as dishonesty, manipulation, or other deviant behaviour, can pressure individuals to follow these behaviours, especially if they want to be accepted into the group. ([Saputra, D., 2025](#)).

CONCLUSION

The whistleblowing system not only seeks to maintain the integrity and ethics of the organisation but also aims to create an environment that encourages openness and accountability. The Bina Iman principle, which emphasises the values of honesty, responsibility, and social concern, is an important foundation in facilitating the active participation of teachers and students in reporting deviant or detrimental actions to the institution. A well-implemented whistleblowing system can create a safe and anonymous communication channel for reporters, thereby reducing the fear of retaliation. By integrating the Bina Iman values into this system, MAN 2 Malang not only focuses

on strengthening the reporting mechanism but also building a culture that upholds transparency. This study shows that direct involvement of all parties in the reporting process has the potential to increase awareness of corrupt behaviour and encourage stronger preventive actions. Through an evaluation of existing mechanisms and practices, it was found that education and training related to ethics and integrity are important elements. With the Bina Iman doctrine, it is hoped that these two aspects can be achieved and internalised by individuals within the institution. This study concludes that the implementation of the Bina Iman principles will not only strengthen the whistleblowing system, but can also be a catalyst for change that brings corruption into the public eye, thereby reducing its prevalence in MAN 2 Malang. Through the synergy between spiritual principles and administrative practices, this educational institution can be a model for other institutions to fight corruption effectively and based on high moral values.

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