

## EARLY WARNING SYSTEM: THE ROLE OF WHISTLE-BLOWERS TO REDUCE CORRUPTION IN INDONESIA AND MALAYSIA



<https://journal.unpas.ac.id/index.php/jrak/index>

**Pupung Purnamasari**

Accounting Study Program, Faculty of Economics and Business, Universitas Islam Bandung, Indonesia

✉ [pupung@unisba.ac.id](mailto:pupung@unisba.ac.id)

Jl. Tamansari, No. 1 Bandung, Indonesia

### Article Info

History of Article

Received: 30/12/2022

Revised: 29/3/2022

Published: 3/4/2023

Jurnal Riset Akuntansi Kontemporer

Volume 15, No. 1, April 2023, Page 27-36

ISSN 2088-5091 (Print)

ISSN 2597-6826 (Online)

**Keywords:** early warning system; whistle blower; anti-corruption; e-government; pentahelix

### Abstract

This study aims at intending to compile arrangements for early warning against corruption through the activities of informants overseen by the Whistleblowing Protection Act. However, the commitment to eradicate moral decline was the obligation of Indonesian and Malaysian citizens. It is also to distinguish how the Whistle-blowing Protection Act can be used as an initial notification toward acts of corruption. The population used was 260 respondents, of which 130 were from Indonesia and 130 were from Malaysia and used the SEM-AMOS v25 analysis tool. The results of this study indicated that the Whistle-blowing Protection Act is a model of the early notification framework and Pentahelix, especially in preventing fraud and acts of corruption.

## INTRODUCTION

There are numerous perplexing issues in the change from customary taxpayer-supported organizations to e-Government administrations, like the presence of political interests, social culture, hierarchical administration, and specialized parts of administrations given by the public authority. The means that should be taken by the public authority were to coordinate a one-stop administration work framework, organize help processes, arranged improvement, and representative government assistance programs that should be overseen in a successful and proficient framework (Rowley, 2006). Commitment to destroy the decline was not only made by the executors of regulations and public authorities, however, was a commitment and obligation of the local area, all in all, then, at that point and the cooperation of all parts of the country to be specific the public authority, finance managers, scholastics, media, and NGOs, played a significant part in policing, fundamentally impacting the perspective and acting towards demonstrations of defilement. The joint effort of a portion of these components in the Penta helix model would be a power in managing the execution of government work from defilement. Alongside the change of the state financial framework in the emerging nation, the peculiarity of defilement was by all accounts increasingly serious and became one of the worldwide issues which happened in both rich and poor nations. The decline was becoming perhaps the most serious inquiry on the planet. The approaches to see the early counsel of degradation and getting plans were for the most part the central places of every single state on the planet. Therefore,

laying out the development of a decline early admonition system was a pressing errand (Guo & Zheng, 2011). The Early Warning Score (EWS) was a tool to help health workers identify a decrease in a patient's condition as early as possible and if necessary seek more competent help. The Early Warning System variable used 4 dimensions (prevention, detection, investigation, reporting, and sanction, evaluation, and follow-up) adopted and modified from Bank Indonesia Circular No.13/28/DPNP 9 December 2011.

So aligned with the above foundations, this study used Whistle-blowing Protection Act as a venturing stone to control defilement involving the Pentahelix point of view as an early advance notice framework to diminish decline (Sarjito & Ghazalie, 2020a). To construct an enemy of defilement technique, the author used the Whistle-blowing Protection Act as an early advance notice framework model to lessen the decline in Indonesia and Malaysia. The desperation of this examination is left by the utilization of e-government in agricultural nations and had different difficulties (Twizeyimana & Andersson, 2019). Defilement can happen when there is the maltreatment of force and an absence of strict qualities (Wafa et al., 2021) also, can happen because of elements of strain, opportunity, and defence (Wells, 2017). Taking into account, the significance of the Whistle-blowing Protection which is expected to forestall defilement and hindrances among government organizations in Indonesia and Malaysia. It is important to recognize how to emerge with an enemy of corruption that filled in as an early advance notice of the framework to diminish defilement. Whistle-blowing Protection Act is a significant instrument since it can lessen the corruption among Indonesian and Malaysian government workers and in this way upgrade the government's exhibition. By augmenting the job of every component in the Penta-helix model that has been planned, it is normal to have the option to forestall decline. The reason for this study was to foster an enemy of decline procedure by using the Whistle-blowing Protection Act as a model early admonition framework to lessen defilement in Indonesia and Malaysia.

As far as definition, e-government can be deciphered as the decentralization of data and execution of democratization by taking advantage of its capability, the cooperation of two-way socio-specialized frameworks among innovation, and a worldwide incorporated hierarchical climate (Hu et al., 2009). The e-government framework had two fundamental angles that should be satisfied, i.e., the openness and accessibility perspectives. The type of e-government execution depended on 4 kinds of administrations (Yildiz, 2017), namely G2G (Government to Citizen), G2B (Government to Business), and G2G (Government to Government). The compelling execution of e-government can assist with decreasing the frequency of defilement. The utilization of innovation in policy implementation would bring about the association between government division staff and clients can be limited. A choice would be created by a PC framework and the utilization of assets can be enhanced. Likewise, the choices made are more levelheaded without being impacted by specific gatherings. This would increment consumer loyalty and straightforwardness in the dynamic and would additionally upgrade the nature of public area administration.

Defilement is a way of behaving committed, essentially including somebody in power with the purpose to get individual addition. Decline, among others, includes matters connected with maltreatment of force, irreconcilable circumstance, and break of trust. Such exercises should be battled energetically by the local area. Society ought to try not to participate in and reject this action. The primary stage zeroed in on tracking down the most suitable model of public help administrative change. While the subsequent stage incorporated the definition of convincing the Penta helix model to upgrade the course of venture administration change (Sumartono & Hermawan, 2020). Hostile to defilement is a psychological demeanour, hard-working attitude, and conduct in restricting demonstrations of decline. Hostile to defilement is a disposition of grasping the system of explicit causes, potential open doors, and timing of restorative activity in forestalling decline (James, n.d., 2020) Basic mentality towards potential e-government to move forward the battle against decline. Endeavours to foster a thorough "hostile to decline" consistency program as a feature of norms for clean administration that restricted defilement. The relationship between e-government and defilement can be given a causal understanding. At long last, the financial importance was extensive. In aggregate, my outcomes suggested that carrying out e-government altogether decreased defilement, even in the wake of controlling for any affinity for degenerate legislatures to be pretty much forceful in taking on e-government drives (Andersen, 2009). Battling defilement in creating nations is seriously led like in Singapore, which was embedded specifically state hard ahead if the public authority did not liberate from decline, avoidance, and suppression of defilement through four things: viable anti-corruption organization, powerful demonstrations, compelling settlement, and effective organization, and every one of the points of supports were persuaded by major areas of strength for the political against the decline of government too in Lithuania country (Musofiana, 2020).

There was a need to handle defilement and track down preventive measures to check this serious matter. Among the strategies that can be utilized are by making an early admonition framework to forestall the decline in the association. Whistle-blowing Protection Act is one of the instruments that can assist with flagging the reality of decline. The whistleblowing system has grown for years up until now. The Sarbanes-Oxley Act 2002 and

Dodd-Frank Act 2010 added to the foundation as a private whistleblowing component that enlarged the scope of security for informants. The Whistleblower Protection Act 2012 further reinforced informant assurance more than its ancestor, The Whistleblower Protection Act 1989. Whistleblowing is characterized as the demonstration of carrying an incognito demonstration of bad behaviour to the consideration of an association or legislative organization. The term was taken from the act of English cops blowing their whistles when the criminal way of behaving was seen to caution different officials. The significance of whistleblowing frameworks in associations can never again be denied. Whistleblowing frameworks can diminish the rate of unfortunate behaviour in the association like extortion. In any case, there are difficulties in executing a powerful whistleblowing framework and moral variables can impact an individual's activities on the decision about whether to report wrongdoing in the association (Mohamed et al., 2019). The whistleblowing system can be interpreted as a mechanism for submitting complaints of certain alleged crimes that have occurred or would be involving employees and other people to be committed in the organization where they work. Where the reporter was not part of the perpetrators of the crime he was reporting, in this manner, a decent whistleblowing framework ought to be delicate to the circumstance with the encompassing circumstances using 5 dimensions (human & ethical cultural, policy, legal protection, organization structure, and process & procedure) (Nurhidayat & Kusumasari, 2017).

The whistleblowing framework created should be successful so the staff of the association is certain to utilize it and this would assist with the meeting's objectives of the presence of the whistleblowing framework. A total and compelling early admonition instrument for defilement incorporated an association, data stage, and file framework. As indicated by the defilement files and their loads, the authority passed judgment on the circumstance preliminary, distinguished caution, and conveyed an admonition message. The covering and questionable issues are decided by the dynamic association regardless of whether to convey the advance notice message (Johann Graf Lambsdorff, 2012). The admonition level is addressed by three ideas high, medium and, low. The undeniable level addresses that the considerable examination ought to be handled by the likelihood of defilement. Medium-level addresses there are some improper or slight infringement rehearses that need counselling talk and cautioning schooling. A low-level address that declined was happening with a low likelihood that main everyday instruction is expected to forestall defilement. The examination of the decline early admonition component was still in the investigation stage, the records cycle of the system needed further review. Because of the earlier exploration, we attempted to propose a few unique and deliberate techniques (Guo & Zheng, 2011).

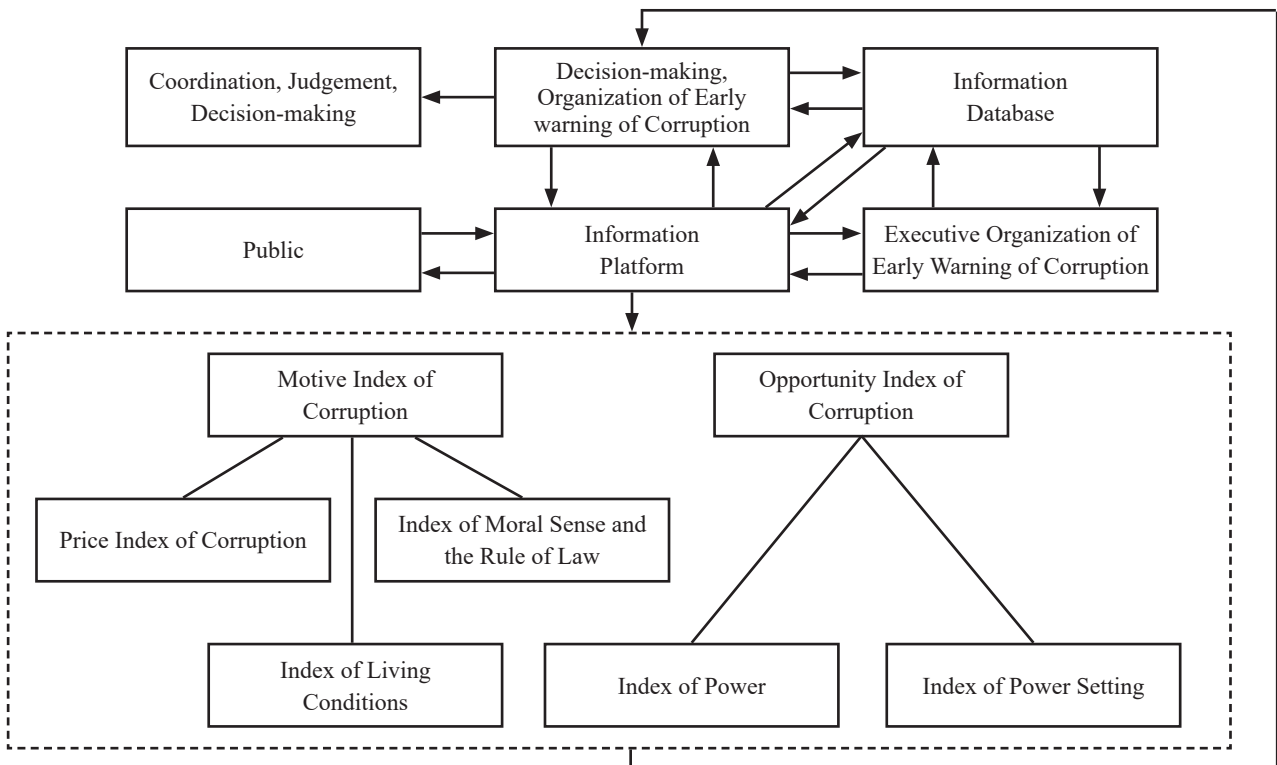


Figure 1. Flow Chart Of Corruption Early Warning Mechanism  
 Source: QiuJun Guo, Youde Zheng (2011)

Through its as-of-now beaten track and accomplishments, its contribution through the model Penta Helix would add to a quicker recuperation from the downturn and lift the monetary turn of events (Veckie, 2015). The idea of the Penta Helix originally came from the Triple Helix hypothesis that accepted areas of strength for a Helix relationship between Academician Business and Government (ABC). This would support development both monetarily and experimentally (Etzkowitz & Leydesdorff, 1997). The meaning of the Triple Helix made by Ranga and Etzkowitz (2013) was the Triple Helix framework, a bunch of (i) the institutional part of the University, Industry, and Government, which had various jobs; (ii) connections between parts (joint effort and struggle balance, cooperative authority, replacement, and systems administration), and (iii) capabilities, which depicted the cycles that happened in what was alluded to as Knowledge, Innovation and shared space (agreement spaces) (Sudiana et al., 2020). The Penta Helix Model given a few examinations can be deciphered as a reasonable structure that included (scholastics, government, industry, non-legislative associations, common society, or business people or media) that are accepted to be fit for working in the economy to seek after development and business venture through joint effort and cooperative energy. Pentahelix is an innovative model development of the model QuadrupleHelix which connected 5 dimensions: academics, practitioners/businesses, communities, government and media to create ecosystems based on creativity and knowledge, where what is expected from this concept is a solution for the development of creativity, innovation and technology in the creative industry.

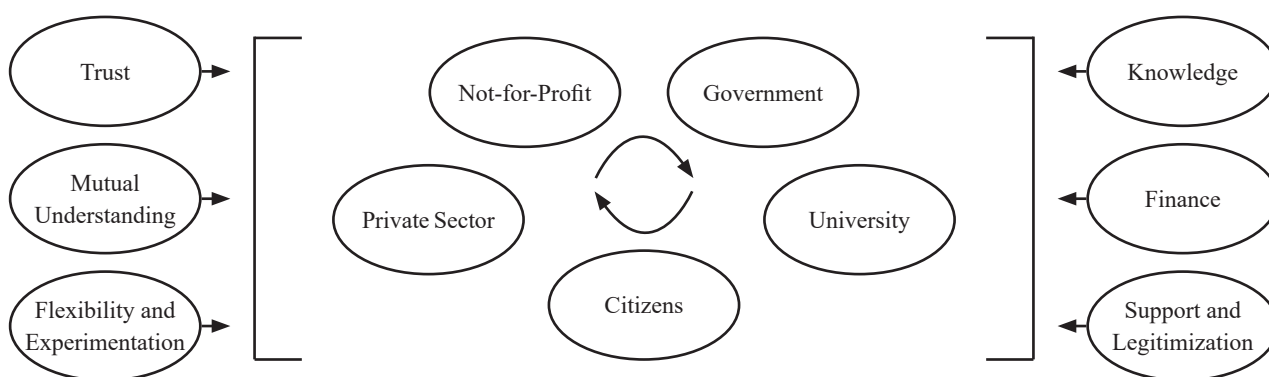


Figure 2. Penta Helix Model

The significance of the cooperative energy connection between the five parts in the Penta helix model was to communicate and cooperate, where the associations between the parts would bring new information and advancement, and make development-based monetary elements (Etzkowitz & Leydesdorff, 1997). Decline destructively affected both abroad market open doors and the more extensive business environment (Olsen, 2010). It likewise discouraged unfamiliar speculation, smothers financial development and feasible turn of events, misshapes costs, and subverts lawful and legal frameworks. All the more explicitly, defilement is an issue in global deals, monetary improvement undertakings, and government obtainment exercises. For one's purposes, colleges accepted that all developments embryonically started inside their lobbies. Colleges also accepted it is normally officeholder on them to animate and propel development notwithstanding that advancement programs are started by the public authority in Oman. Higher Education Institution (HEI) commitment is discernibly still frail. HEIs presently can't seem to emerge as areas of strength for power in advancing frameworks of development (S Halibas et al., 2017). Although there have been early warnings such as the Whistle-blowing Protection Act, the problem of fraud and corruption that occurred in government continued to increase. This is due to the low role of the Penta helix in supporting early warning. Based on several theories and expert opinions, the author's hypothesis was Penta helix directly affected the early warning system and Whistleblowing mediated between Penta helix and the early warning system.

## METHODS

The examination technique utilized used as a review strategy, kind of examination is quantitative, in other words, research that utilized quantitative information. While the point was enlightening and confirming, to be specific to portray things that are occurring today and to test the reality of existing science (Hair et al., 2020). In this exploration, the information utilized in the main year is optional information acquired from different writing and reference sources on the impression of government representatives, authorities, and the general population towards defilement in Indonesia and Malaysia utilizing polls and FGDs. The surveys were created

because of past examinations and dispersed to important respondents. The polls contained a few segments and for the most part centred around the utilization of early advance notice frameworks in government associations, (for example, whistleblowing) intending to defilement issues. The object of examination in this study was the unit of investigation of the Governments of Indonesia and Malaysia, and the object of investigation was the components of Pentahelix (Government, Business, Academics, Media, and NGOs) whose models are still up in the air from Indonesia and Malaysia. The examining method utilized was purposive testing with the accompanying measures: working time of over one year and possessing a situation in the field.

Because of these rules, the populace is done relatively for every country upwards of 130 individuals with extent the number of inhabitants in Indonesia as follows: government representatives 50, business 30, scholastics 30, media 10, and NGOs = 10, adding up to 130 individuals. Furthermore, in Malaysia, the populace was government representatives = 50, business 30, scholastics 30, media 10, and NGOs = 10, a sum of 130 individuals. So, the completed populace was 260 individuals. Accordingly, the example utilized in this study was 260 respondents from Indonesia and Malaysia. To work with the estimation of each examination variable, the functional meaning of the Penta helix variable purposed 5 aspects, in particular government, business, scholastics, media, and NGOs. Whistleblowing is an activity to reveal indecent ways of behaving and unlawful acts of individuals from an association (Near & Miceli, 2013). Also, for the Whistle Blower variable purposed 5 aspects were embraced and adjusted (Septiyanti & Sholihin, 2013). The Early Warning System variable uses 4 dimensions (prevention, detection, investigation, reporting, sanction, evaluation and follow-up) adopted and modified from Bank Indonesia Circular No.13/28/DPNP 9 December 2011.

Table 1. Variable Operational Definition

Concept of Variables	Dimensions	Indicators	Measurement	No Items
PENTAHELIX (X <sub>1</sub> )	1. Government	a. Able to work	Honest	1
		b. Implementation	Transparent	2
	2. Business	a. Nepotism	Avoid	3
		b. Procedural	Support	4
	3. Academia	a. Critics	Contribution	5
		b. Thoughts	Contribution	6
	4. Media	a. News	Transparent	7
		b. Information	Neutral	8
	5. NGO	a. Supervision	Thorough	9
		b. Controlling	Tight	10
WHISTLEBLOWING (Y)	1. Human & Ethical Cultural	a. Integrity	Work	11
		b. Report	Intention	12
	2. Policy	a. Regulation	Transparent	13
		b. Application	Equally	14
	3. Legal Protection	a. Protection	Certainty	15
		b. Neutrality	Guarantee	16
	4. Organization Structure	a. Culture	Clean	17
		b. Career path	Transparent	18
	5. Process & Procedure	a. Report section	Trusted	19
		a. Report way	Openness	20
EARLY WARNING SYSTEM (Z)	1. Prevention	a. Action	Fast	21
		b. Mekanism	Transparent	22
	2. Detection	a. Control system	Under control	23
		b. Protocol	Routine	24
	3. Investigation, reporting, and sanctions	a. Inspection	Sustainable	25
		b. Report system	Transparent	26
		c. Punishment	Clear	27
	4. Evaluation and follow-up	a. Analysis	Routine	28
b. Plan		Fast	29	



The information examination procedure utilized in this exploration was illustrative and inferential non-parametric measurements which were essential for inferential measurements that did not focus on the worth of at least one populace boundary. In general, the legitimacy of nonparametric insights did not rely upon the particular likelihood model of the populace (Hair et al., 2020), with analysis tools using SPSS v 25 and SEM-AMOS v25. The legitimacy trial of the instrument showed the nature of the examination instrument in estimating the factors concentrated suitably. With the number of respondents upwards of 260 individuals, then  $r$  table = 0.1654. Moreover, it was the consequence of the legitimacy test utilizing SPSS 25.0 for Windows. A survey is said to have great unwavering quality since, in such a case that Cronbach's Alpha worth is  $0.860 > 0.60$ . By taking a gander at the Reliable Statistics table, it is realized that the Cronbach's Alpha worth of all Pentahelix variable dependability tests =  $0.881 < 0.60$  so it tended to be expressed that the survey was not dependable. By taking a gander at the Reliable Statistics table, it is realized that the Cronbach's Alpha worth of all Whistle Blowing variable dependability tests =  $0.883 > 0.60$  so it tended to be expressed that the survey was dependable. A survey is said to have great dependability supposing that Cronbach's Alpha worth was  $0.934 > 0.60$ . By taking a gander at the Reliable Statistics table, it is realized that the Cronbach's Alpha worth of all Early Warning System variable dependability tests =  $0.946 > 0.60$  so it is well delivered that the survey was solid. Research in the subsequent year looked at the job of Penta helix as a device of early advance notice that the framework model of hostile to decline. The design of the full model in this study was as displayed in the picture below:

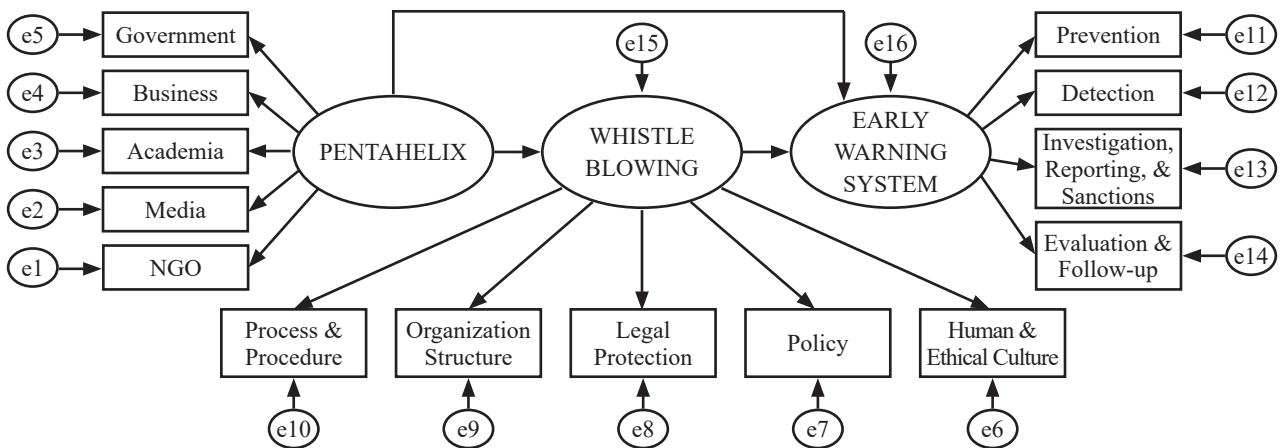


Figure 3. Full Model Research

**RESULTS**

This part presented the outcomes and translation of the information gathered through meetings, perceptions, and polls dispersed to respondents in Indonesia and Malaysia. This study points, specifically: (1) to decide the execution of Pentahelix against the Early Warning System in Indonesia and Malaysia, (2) to decide the execution of Pentahelix to the Early Warning System intervened by the Whistle Blower towards forestalling defilement in Indonesia and Malaysia. The consequences of information handling and conversation in this study were acquired from disseminating polls employing Whatsapp as Google Forms accessible on the connection ([bit.ly/3NEu2oS-WBS-EWS](https://bit.ly/3NEu2oS-WBS-EWS)) to respondents as the principal information source. Polls were dispersed to respondents comprising of 5 components specifically government, business, scholastics, media, and NGOs in Indonesia and Malaysia upwards of 260 respondents, yet the people who had just filled in briefly were 260 respondents. the information recap of the respondents' reactions is introduced in the diagram below:

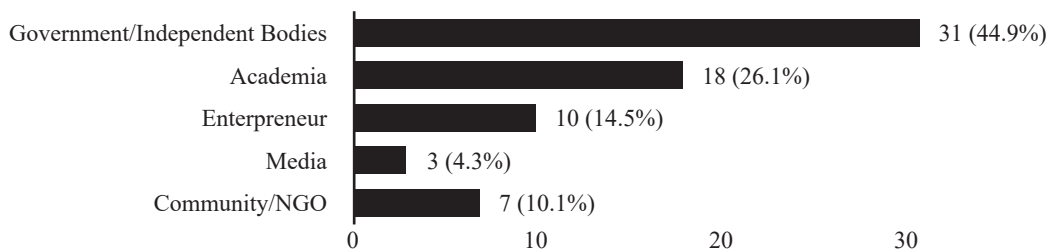


Figure 4. Types of Respondents

This was because the majority of the representatives were male. Align with the essential information that has been handled, the consequences of the portrayal by orientation in this study should be visible as presented in Figure 4. The number of men contrasted with ladies because of work factors that are explicitly for men, like government representatives, organizations, and NGOs. The grounds that the typical worker was the useful age, while the rest were nearly entering retirement. this was exceptionally pertinent to the setting being explored that there should be excitement from representatives in preventing decline as a piece of government workers, organizations, and NGOs. This showed that the respondents are taught individuals and grasp the setting under study. The consequences of the examination of the depiction of respondents' reactions to Penta helix, informants, and early admonition frameworks are introduced in the accompanying conversation:

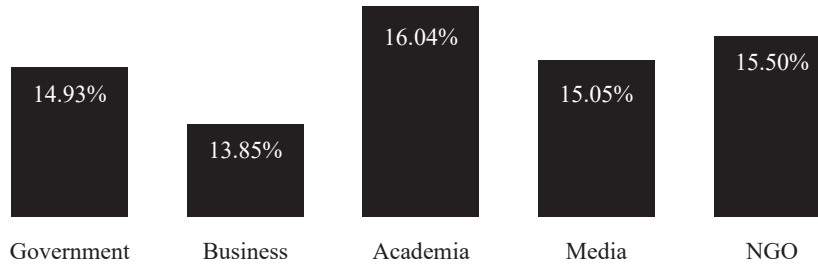


Figure 5. The Pentahelix Responds

As presented in Figure 5, the outcomes showed that of the five components of the Penta helix, it explained that 16.04% of the academia gathering played a huge part in building the early cautioning framework. Where scholastics played a part in ensuring all types of decline in the public authority climate, and Academia had likewise contributed a ton through research on defilement prevention. This Pentahelix was the key driver not exclusively to change and democratize the idea, yet in addition to explore across institutional limits looking for the metropolitan hall (Calzada, 2020).

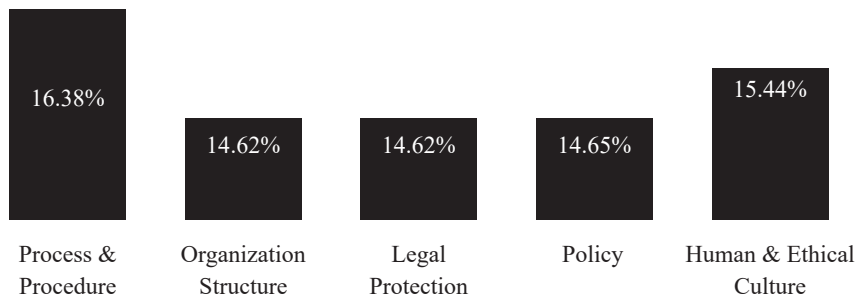


Figure 6. The Whistle-Blowing Responds

As presented in Figure 6, the outcomes showed that in the five components of whistleblowing, it is explained that 16.38% is the prevailing system and strategy in forestalling defilement. Where there should be a solid and free segment to get reports of criminal demonstrations of decline, and there must likewise be an open standard working methodology for revealing defilement.

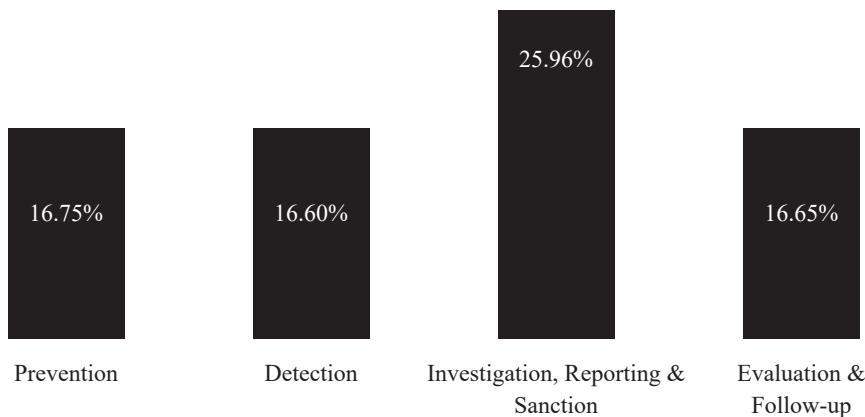


Figure 7. The Early Warning System Responds

Because of Figure 7, the outcomes showed the five components of the early advance notice framework, is presented that 25.96% is examination, detailing, and endorses, in which free foundations or bodies should do continuous assessments of supposed demonstrations of defilement, there should be a straightforward monetary revealing framework, and there should be an execution of the law and clear legitimate authorizations for culprits of decline.

Table 2. The Coefficient Results

Influence	Path Coefficient	Standard Error	P-value	R-square	Sig
The Direct Effect of Pentahelix on The Whistle Blower	0.173	0.038	0.021	0.030	Significant
The Direct Effect of the Pentahelix on the Early Warning System	0.654	0.062	0.000	0.462	Significant
Indirect Effect of Pentahelix on Early Warning System	0.103	0.105	0.003	0.005	Significant

Given Table 2, the outcomes showed that the immediate impact of the Penta helix on whistleblowing was huge, specifically 0.173, this outcome was following (Etzkowitz & Leydesdorff, 1997), which expressed that the triple helix can assist with keeping away from reification of frameworks (or states and highway reliance relations) as obstructions to development. Moreover, the consequences of the fit trial of the exploration model are introduced below:

Table 3. Fit Indices of CFA Model

Measure	Recommended threshold	Scores
Chi-square/df (CMIN/df)	< 2.0	1.193
Comparative Fit Index (CFI)	>0.90	0.977
TLI	>0.95	0.935
Root Mean-Square Error of Approximation	<0.08	0.006

From the consequences of the model fit test, it happened that the construction of the model in this review was not fit since every one of the outcomes was underneath the values of the standard measures. This implied that the exploration model that used whistle-blowing as an intervening variable was not fit, because the impact was not critical.

## DISCUSSION

In an overlay of correspondences between modern, scholarly, and managerial talks, new choices and collaborations can be fostered that can fortify the information mix at the territorial level. This outcome implied that scholastics played a part in condemning all types of decline in the public authority climate, and scholastics have likewise contributed a ton through research on defilement counteraction. like the one made by (Veckie, 2015) that an ordinary presence of the fifth helix as middle people, and the eagerness to try different things with popularity-based game plans past the domineering Public-Private-Partnership.

The immediate impact of whistle-blowing on the early advance notice framework was likewise huge at 0.654, and that implied that cycles and strategies are prevailing in forestalling defilement. Where there should be a solid and free segment to get reports of criminal demonstrations of defilement, and there must likewise be an open standard working system for revealing decline. Furthermore, the aberrant impact of the Penta helix on the early advance notice arrangement of 0.103 was huge. The consequences of the Sobel test showed a coefficient worth of  $0.633 > p\text{-esteem} = 0.526$ , and that implied that the whistle-blowing variable can be utilized as a middle-person variable. To examine Good Governance in destroying defilement in Indonesia, the specialists applied the Penta Helix Model, also called the ABCGM idea, to be specific Academicians, Businesses, Community, Government, and Media to lessen the degree of decline in Indonesia (Fitriani et al., 2020). The Penta Helix model is considered to have a positive impact on destroying defilement (Sarjito & Ghazalie, 2020b).

This implied that the Penta helix which incorporated the public authority, money managers, scholastics, media, and NGOs essentially affected the execution of the early advance notice framework through whistle unceremoniously passing up making straightforward and clear monetary detailing cycles and methods, laying out a powerful hierarchical construction, giving lawful security to informants and witnesses, clarifying and firm strategies, and making a spotless legitimate and straightforward hard-working attitude and culture. In this manner, whistle-blowing can be utilized as an interceding variable among Penta helix and the early admonition



framework. The early admonition framework that can be applied was to complete daily practice and constant examinations, make the progression of sources and utilization of assets that are straightforward and responsible, and give severe legitimate authorizations to culprits of defilement as the end of work and present the lawful interaction to the specialists.

This study inspects factors that affected whistleblowing expectations inside government offices. Discoveries show that individual costs decline to whistle-blowing goal, though open help inspiration and instruction on whistleblowing increment the expectation (Colvin, 2018). What's more, preventive measures are additionally taken by ceaselessly observing and working on a coordinated and mindful monetary and revealing organization framework, identifying dubious progressions of assets by regularly looking at their sources and uses, then, at that point, assessing and following up to further develop the work organization framework. furthermore, legitimate, spotless, and capable monetary reports.

Whistle-blowing was a significant capability in managing misrepresentation issues. Monetary elements were an issue that is many times experienced by each association, and it can influence the practicality of the association (Mohamed et al., 2019). To effectively execute the whistle-blowing framework certain elements, should be thought of as like culture, a general set of laws, and a hierarchical's approach (Nurhidayat & Kusumasari, 2017). The weakness of this research was that the object of research, especially the governments of Indonesia and Malaysia, have not fully maximized the role of Penta helix, especially in academia and community strength as the spearhead of the early warning system. and also the limitations of the sample used in this research.

## CONCLUSION

The consequences of the early advance notice framework research: the job of the informant was to lessen the decline in Indonesia and Malaysia and give an answer for executing Penta helix and whistle-blowing as an early advance notice framework in forestalling defilement in Indonesia and Malaysia. The accomplishment targets were a portrayal of the execution and procedure of the early composing framework for the Government. The side effects of this study are supposed to give positive advantages to the more extensive crowd, both hypothetically and for all intents and purposes, for the Governments of Indonesia and Malaysia about the execution of the Whistle-blowing Protection Act as an early advance notice framework model to lessen defilement. The consequences of this study can also add to the abundance of information and writing in the field of the Whistle-blowing Protection Act as an early advance notice framework model and Pentahelix, particularly in forestalling defilement, which can improve experiences and references for perusers, scientists, and scholastics. The pragmatic advantages of this examination can be a reference and guide for the Government and partners to additionally support the execution and execution of the Whistle-blowing Protection Act as an early advance notice framework model in forestalling the decline to make an e-government and clean administration. what's more, well. By expanding the job of every component in the planned Penta-helix model, it is trusted that it would forestall defilement. The limitation of this research was that the number of samples used was still too small, especially for each country. It is hoped that in future research, more samples would be used and additional religious awareness variables would be examined in depth.

## REFERENCES

- Andersen, T. B. 2009. E-Government as an Anti-Corruption Strategy. *Information Economics and Policy*, 21(3), 201–210. <https://doi.org/10.1016/j.infoecopol.2008.11.003>
- Calzada, I. 2020. Democratising Smart Cities? Penta-Helix Multistakeholder Social Innovation Framework. *Smart Cities*, 3(4), 1145–1173. <https://doi.org/10.3390/smartcities3040057>
- Colvin, N. 2018. Whistle-Blowing As A Form Of Digital Resistance: State Crimes And Crimes Against The State. *State Crime Journal*, 7(1), 24–45. <https://doi.org/10.13169/statecrime.7.1.0024>
- Etzkowitz, H., & Leydesdorff, L. 1997. Introduction To Special Issue On Science Policy Dimensions Of The Triple Helix Of University-Industry-Government Relations. *Science and Public Policy*, 24(1), 2–5. <https://doi.org/10.1093/spp/24.1.2>
- Fitriani, S., Diponegoro, A., & Wahjusaputri, S. 2020. The Synergy Effect of “ABCGM” for Small and Medium-Sized Enterprises. 144(Afbe 2019), 40–46. <https://doi.org/10.2991/aebmr.k.200606.007>
- Guo, Q., & Zheng, Y. 2011. Construction Of Corruption Early Warning Mechanism. *Advanced Materials Research*, 204–210, 691–694. <https://doi.org/10.4028/www.scientific.net/AMR.204-210.691>
- Hair, J. F., Howard, M. C., & Nitzl, C. 2020. Assessing Measurement Model Quality in PLS-SEM Using Confirmatory Composite Analysis. *Journal of Business Research*, 109(August 2019), 101–110. <https://doi.org/10.1016/j.jbusres.2019.11.069>

- Hu, G., Pan, W., Lu, M., & Wang, J. 2009. The Widely Shared Definition of e-Government: An exploratory study. *Electronic Library*, 27(6), 968–985. <https://doi.org/10.1108/02640470911004066>
- Johann Graf Lambsdorff. 2012. *The Institutional Economics of Corruption and Reform: Theory, Evidence and Policy*. (China Fangzheng Press.
- Mohamed, I. S., Belaja, K., & Rozzani, N. 2019. Whistleblowers' Role in Mitigating Fraud of Malaysian Higher Education Institutions. *Asian Journal of Accounting Perspectives*, 12(2), 67–81. [https://www.researchgate.net/publication/342527180\\_Whistleblowers'\\_Role\\_in\\_Mitigating\\_Fraud\\_of\\_Malaysian\\_Higher\\_Education\\_Institutions](https://www.researchgate.net/publication/342527180_Whistleblowers'_Role_in_Mitigating_Fraud_of_Malaysian_Higher_Education_Institutions)
- Musofiana, I. 2020. *Anti-Corruption Education at An Early Age as A Strategic Move to Prevent Corruption in Indonesia*. Unissula Press, 304–312. <http://jurnal.unissula.ac.id/index.php/the2ndproceeding/article/view/1098>
- Near, J. P., & Miceli, M. P. 2013. Organizational dissidence: The case of whistle-blowing. *Citation Classics from The Journal of Business Ethics: Celebrating the First Thirty Years of Publication*, 153–172. [https://doi.org/10.1007/978-94-007-4126-3\\_8](https://doi.org/10.1007/978-94-007-4126-3_8)
- Nurhidayat, I., & Kusumasari, B. 2017. Revisiting Understanding of The Whistleblowing Concept In The Context of Indonesia. *Policy & Governance Review*, 1(3), 165. <https://doi.org/10.30589/pgr.v1i3.54>
- Olsen, W. P. 2010. What Is Anti-Corruption? 5–10.
- Rowley, J. 2006. An Analysis Of The E-Service Literature: Towards A Research Agenda. *Internet Research*, 16(3), 339–359. <https://doi.org/10.1108/10662240610673736>
- S Halibas, A., Ocier Sibayan, R., & Lyn Maata, R. 2017. The Penta Helix Model of Innovation in Oman: An HEI Perspective. *Interdisciplinary Journal of Information, Knowledge, and Management*, 12(May), 159–174. <https://doi.org/10.28945/3735>
- Sarjito, A., & Ghazalie. 2020a. Analysis Good Governance of Corruption Eradication toward Penta Helix Model in Indonesia. *New Challenges in Accounting and Finance*, 3(March), 14–28. <https://doi.org/10.32038/ncaf.2020.03.02>
- Sarjito, A., & Ghazalie. 2020b. Analysis Good Governance of Corruption Eradication toward Penta Helix Model in Indonesia. *New Challenges in Accounting and Finance*, 3(June), 14–28. <https://doi.org/10.32038/ncaf.2020.03.02>
- Septiyanti, W., & Sholihin, M. 2013. Influence of Organizational, Individual, Situational, and Demographic Factors on Intentions to Perform Internal Whistleblowing. *Repository*. <http://etd.repository.ugm.ac.id/penelitian/detail/60799>
- Sudiana, K., Sule, E. T., Soemaryani, I., & Yunizar, Y. 2020. The Development And Validation Of The Penta Helix Construct. *Business: Theory and Practice*, 21(1), 136–145. <https://doi.org/10.3846/btp.2020.11231>
- Sumartono, S., & Hermawan, H. 2020. The Reform Of Public Service Bureaucracy In The Investment Sector Within The Pentahelix Perspective: A New Hope In The Era Of Autonomy? *Australasian Accounting, Business and Finance Journal*, 14(1 Special Issue), 33–45. <https://doi.org/10.14453/aabfj.v14i1.4>
- Twizeyimana, J. D., & Andersson, A. 2019. The Public Value of E-Government – A Literature Review. *Government Information Quarterly*, 36(2), 167–178. <https://doi.org/10.1016/j.giq.2019.01.001>
- Veckie, A. M. T. & E. V. & V. W. 2015. Applications Of Penta Helix Model In Economic Development. *Economy of Eastern Croatia Yesterday, Today, Tomorrow*, 4, 385–393. <https://ideas.repec.org/a/osi/eecyvt/v4y2015p385-393.html>
- Wafa, M. A., Abbas, S., & Sulaiman, U. 2021. The Law and Impact of Political Corruption on Community Trust In Political Parties In Indonesia. *Jurnal Cita Hukum*, 9(1), 147–158. <https://doi.org/10.15408/jch.v9i1.20140>
- Wells, J. T. 2017. *Corporate Fraud Handbook: Prevention and Detection*. John Wiley and Sons Ltd.
- Yildiz, M. 2017. *Decision-Making in E-government Projects: The Case of Turkey*. Goktug Morcol (Ed.), *Handbook of Decision-Making*, Marcel Dekker Publications, pp. 395-416. January 2007, 395–416.