

## TABLE OF CONTENTS

COVER .....	i
THESIS APPROVAL .....	ii
THESIS EXAMINATION APPROVAL.....	iii
ORIGINALITY STATEMENT .....	iv
ABSTRACT .....	v
ABSTRAK .....	vi
MOTTO .....	vii
ACKNOWLEDGEMENT .....	viii
TABLE OF CONTENTS.....	xi
CHAPTER I .....	1
1.1    Research Background.....	1
1.2    Problem Statement.....	15
1.3    Research Objective and Contribution.....	17
1.3.1    Research Objective.....	17
1.3.2    Research Contributions .....	17
1.4    Writing System.....	18
CHAPTER II.....	20
2.1    Theoretical Background .....	20
2.1.1    Whistleblowing .....	22
2.1.2    Whistleblowing System .....	24
2.1.3    Whistleblower .....	26
2.1.4    Good Corporate Governance.....	28
2.1.5    Fraud .....	29
2.1.6    Corruption .....	32
2.2    Prior Research .....	34
2.3    Research Framework .....	40
CHAPTER III .....	41
3.1    Basis of Research .....	41

3.2	Research Focus.....	50
3.3	Site and Participants of Research.....	51
3.4	Type and Source of Data.....	54
3.4.1	Data Collection Tool.....	54
3.4.2	Data Collection Method.....	55
3.5	Data Analysis Method.....	58
3.5.1	Data Technique and Data Analysis.....	58
3.5.2	Data Validation.....	59
CHAPTER IV.....		60
4.1	Participants' Profile.....	60
4.2	Data Validation.....	61
4.3	WBS Implementation Influenced by PT Nindya Karya's Corruption Case.....	62
4.3.1	Corporate Corruption of PT. Nindya Karya.....	64
4.4	The Implementation of Whistleblowing System in PT Nindya Karya.....	69
4.4.1	The Participants' Perspective on the Implementation of Whistleblowing System.....	73
4.4.2	The History of Whistleblowing System in PT Nindya Karya.....	75
4.4.3	PT Nindya Karya Whistleblowing System in its Practice.....	78
4.4.4	Barriers to The Practice of Whistleblowing System.....	82
4.4.5	Whistleblowers Protection.....	83
4.4.6	Whistleblowing System Reporting Mechanism Framework.....	85
4.4.7	Investigative Audit, Reward and Punishment, and Final Step of Discovery.....	86
4.5	Discussion.....	89
CHAPTER V.....		99
5.1	Concluding Remarks.....	99
5.2	Research Limitations.....	100
5.1	Suggestions.....	101
REFERENCES.....		102
ATTACHMENTS.....		110