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Antecedents of Whistleblowing Intentions: Evidence in Local Government Agencies

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Abstract

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This study aims to analyze the relation of attitude, ethical climate-principle, perceived behavioral control, and personal cost on whistleblowing intention with organizational commitment as a moderating variable. This study uses the moderating regression analysis method. The sample used is employees who work in the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD) of Pasuruan Regency. The variables of attitude and perceived behavioral control have a positive effect on whistleblowing intention, the variable of ethical climate principle has no effect on whistleblowing intention, and the variable of personal cost has a negative effect on whistleblowing intention as the results of this study. Further results also inform that the variable of organizational commitment as moderating variable and strengthen the role of the theory of planned behavior in shaping a government apparatus intention as a whistle blower.

Keywords: accounting fraud; local government; whistleblowing intention

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INTRODUCTION

The existence of a fraud reporting system, or often referred to as a whistleblowing system, encourages employees and external parties to take an active role in providing information on fraud (Hechanova, M, & Manaois, 2020; Park & Lewis, 2019; Su, 2020). This whistleblowing system can serve as a warning to reveal fraud (Archambeault & Webber, 2015; Chaudhary, Gupta, & Phoolka, 2019; Mbago, Ntayi, & Mutebi, 2018). There are many government institutions that have a whistleblowing system, the Ministry of Finance, the Finance and Development Supervisory Board, and the Corruption Eradication Commission. A whistleblower is a person who does whistleblowing. The existence of a whistleblower and a whistleblowing system is very useful for uncovering the occurrence of fraud (Karatuna & Basol, 2018; Park & Lewis, 2019; Shonhadji, 2021).

Data from monitoring report trends in enforcement of corruption cases in 2020, East Java has the second most cases after Central Java involving regional officials in Indonesia. one of the local governments that has the largest number of corruption cases in East Java is Pasuruan (Alamsyah, 2020). Fraud cases involving local government officials in East Java province, particularly Pasuruan Regency, began to occur in 2018. At that time the Mayor

of Pasuruan was caught red-handed by the Corruption Eradication Commission in a case of alleged bribery that resulted in state losses of around IDR 2.260 billion (<https://news.detik.com>). The bribery case carried out by the private sector to local government officials was successfully revealed because of the active role of the community who were willing to become whistleblowers (Elisabeth & Simanjuntak, 2020).

In 2021, a fraud case in using aid funds for a cooperative dairy association was also revealed in Pasuruan. This fraud was in the misuse of aid funds from the Ministry of SMEs for developing and improving the welfare of the cooperative dairy association in East Java. State losses due to this fraud reached IDR 25 billion. This case violates the provisions of regulation number 18./PER/M.KUKM/XII/2016 of 2016 concerning General Guidelines for implementing Government Assistance at the Ministry of Cooperatives and Small and Medium Enterprises set by the government (Kemenkop, 2016). The management and members of the cooperative dairy association of Pasuruan Regency acted as whistleblowers and reported the case to the authorities so that the perpetrators were revealed.

The main problem in implementing the whistleblowing system is the willingness of employees to report fraud (Indrasari & Wardhana, 2020; Kyu Wang, Fu, & Yang, 2018; Palumbo & Manna, 2020). Becoming a whistleblower is indeed full of risks, such as losing position, receiving menace, or being avoided by colleagues at the office (Nur & Putri, 2018; Zhou, Liu, Chen, & Zhao, 2018). Due to these adverse effects, only a few people are willing to do whistleblowing. This is because there is no guarantee of safety for the whistleblower and his family. Therefore, there must be regulations governing the protection of whistleblowers that reflect justice in an organization or company (Tumuramye, Ntayi, & Muhwezi, 2018). In addition, whistleblowing intention is also influenced by attitude, ethical climate principle, perceived behavioral control, and personal cost (Iko Afe, Abodohou, Mebounou, & Karuranga, 2019; Indriani, Yulia, Nadirsyah, & Ariska, 2019).

Attitude is a belief that exists in behavior and refers to a person's positive and negative judgment of his behavior (Ajzen, 2005). A person will take an attitude if he has understood the consequences of the action (P. Alleyne, 2016; Nur & Putri, 2018; Park & Lewis, 2019). This is in accordance with the Theory of Planned Behavior. The theory has a lot of influence on behavioral accounting research and fraud accounting, attitudes are the basis for expressing intentions to behave. Strong belief in the individual gives rise to the individual's strength to behave on what is felt. The intention to become a whistleblower is also driven by a strong attitude towards his belief that information about fraud should be disclosed. If the resulting judgment is positive, a person will be more likely to have an intention to carry out the behavior he thinks about (Soma, Ramphul, Dorasamy, & Meyer, 2018; Valentine & Godkin, 2019). Based on the results of research conducted by Suryono and Chariri (2016) and Nawawi and Salin (2019), attitude has no effect on whistleblowing intention because Civil Servants feel that they do not have positive beliefs. They are not ready to accept the risks of whistleblowing. On the other hand, the results of research conducted by Latan, Ringle, and Jabbour (2018) and Nur and Putri (2018) show that attitude has an effect on whistleblowing intention. Therefore, the better a person's attitude, the higher the whistleblowing intention.

H₁ : Attitude has a positive effect on whistleblowing intention.

Ahmad, Yunos, Ahmad, and Sanusi (2014) and also previous research by Eka and Adhitya (2018) explain the ethical climate principle as a view or perception that is enforced in an organization. Individual's belief is an action to respond what individuals do and relate to rules, code of conduct and also formal's laws. If one person in the organization commits fraud, the others will be compelled to make decisions, one of which is by doing whistleblowing. This is supported by the Theory of Planned Behavior which states that individual's intentions that arise in individuals come from events so that these intentions can lead to behavior (Thoradeniya, Lee, Tan, & Ferreira, 2015). Previous research conducted by Ahmad et al. (2014), ethical climate principle has no effect on whistleblowing intention. However, based on the results of research conducted by Nur and Putri (2018), ethical climate-principle has an influence on whistleblowing intention. This is because the organization already has a formal and written code of ethics and a very strict ethics policy (P. Alleyne, 2016; Salami, 2018; Zhou et al., 2018). Therefore, organizations that apply a high ethical climate principle will encourage people in the organization to have high whistleblowing intentions.

H₂ : Ethical climate principle has a positive effect on whistleblowing intention.

Perceived behavioural control leads to the level perceived by an individual in performing an activity and behaviour that depends on the belief about the presence or absence of opportunities and resources that will support it. According to (Ajzen, 1991), an individual intends to be influenced by the process of complete control over the situation he sees and feels. When an individual sees and obtains information about the occurrence of an incident, then an individual will carry out an analysis of control over the attitude or behaviour that will be carried out. An individual's decision to believe or disclose fraudulent behaviour is a form of control belief. Owusu et al. (2020) and Latan et al. (2018) show that perceived behavioural control affects whistleblowing intention. However, results of research conducted by Mustafida (2020) show that perceived behavioural control does not affect whistleblowing intention because of the fear of retaliation.

H₃ : Perceived behavioral control has a positive effect on whistleblowing intention.

Personal cost is the attitude or view of an individual on the potential risk of retaliation carried out by members of the organization for the attitude to report fraud that occur in the organization. Personal costs are a trade off from the intention to disclose and report fraud (Fitriyah & Maghviroh, 2019). The risk or retaliation that occurs can be in the form of threats so that the individual is reluctant to report fraud. This is in accordance with the Theory of Planned Behavior that the intentions that arise in individuals come from events that can lead to behavior. The high risk perceived by the individual will cause the individual to be afraid of reporting fraud. Based on the results of research conducted by Indriani et al. (2019) and Latan et al. (2018), personal cost has a negative influence on whistleblowing intention. This is different from the results of research conducted by Fitriyah and Maghviroh (2019) that personal cost has no effect on whistleblowing intention. Therefore, high personal costs will have an impact on low whistleblowing intentions.

H₄ : Personal cost has a negative effect on whistleblowing intention.

In line with Theory of Planned Behavior, intentions which arise in individuals come from events so that these intentions can lead to behavior (Owusu et al., 2020; Tarjo et al., 2019; Zakaria et al., 2016). Organizational commitment is the belief or strong psychological involvement of an individual to take sides in achieving organizational goals. When fraud occurs, individuals with high organizational commitment will have high loyalty. Organizational commitment is expected to strengthen the relationship between personal cost and whistleblowing intention. Based on the results of research conducted by Indriani et al. (2019), organizational commitment does not moderate the relationship between personal costs and whistleblowing intention. Therefore, high organizational commitment will reduce the relationship between personal costs and whistleblowing intention.

H₅: Organizational commitment can moderate the relationship between personal costs and whistleblowing intention.

The purpose of this research study is to determine the effect of attitude, ethical climate principle, perceived behavioral control, and personal cost on whistleblowing intention with organizational commitment as a moderating variable. The contribution provides information to local government agencies in making effective whistle blowing system policies to increase the apparatus' intention to report fraud. The conceptual framework and research hypotheses are as follows:

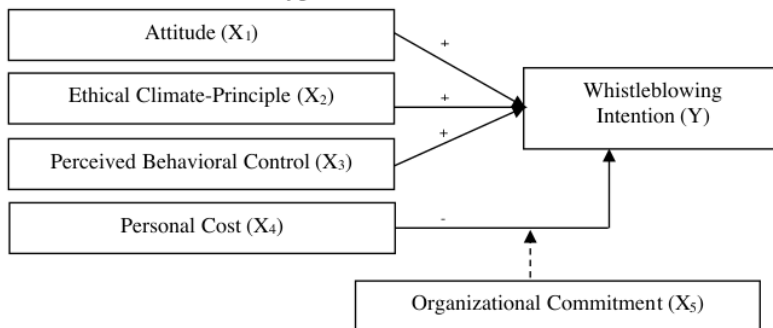


Figure 1. Conceptual Framework
Resource: authors

RESEARCH METHOD

This study uses moderated regression analysis (MRA) method with a sample consisting of employees who work at the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD) of Pasuruan Regency. The research instrument is arranged in the form of a questionnaire with the measurement of each question based on a seven-point Likert scale (see appendix) (Ghozali, 2016). The equation of moderating regression analysis is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_4 Z + e_i$$

Where:

Y: Whistleblowing Intention

X₁: Attitude

X₂: Ethical Climate-Principle

X₃: Perceived Behavioral Control

X₄: Personal Cost

X₅: Organizational Commitment

e_i:

Whistleblowing Intention (Y) referred to in this study is the intention of employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD) of Pasuruan Regency in reporting fraud occurring in their institution. The measurement of the whistleblowing intention variable in this study is carried out using an instrument adopted by Park and Blenkinsopp (2009). The indicators of the whistleblowing intention variable are as follows: (1). Reporting fraud to the appropriate person in the institution; (2). Reporting fraud using the reporting channel provided by the institution; (3). Reporting fraud to a party with a higher position; (4). Reporting fraud directly to superiors.

The attitude (X₁) referred to in this study is the judgment of the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD) of Pasuruan Regency about the goodness or badness of the act of reporting fraud. The measurement of attitude variable in this study is carried out using instrument adopted from research conducted by Brown, Hays, and Stuebs (2016). The indicators of attitude variable are: (1). The existence of support from the internal control system; (2). Preventing financial loss; (3). Maintaining integrity and professional values; (4). Keeping job; (5). Maintaining career in a positive direction

The ethical climate principle (X₂) referred to in this study is the view of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD) of Pasuruan Regency regarding the existing principles that can cause employees to have the intention to report fraud. The measurement of the variable refers to the instrument adopted from the research conducted by Cullen et al. (1993). The indicators used are personal morality, organizational procedures and regulations, and professional laws and codes of ethics. The indicators of the ethical climate-principle variable are: (1). The institution expects its employees to follow the beliefs that are in them; (2). The importance of complying with regulations; (3). The decision to determine whether the act of reporting fraud is right or wrong; (4). The most important consideration is whether it is right or wrong to report fraud; (5). The main consideration is whether the act of reporting fraud is a violation or not; (6). Putting professional rules or standards above other considerations; (7). Employee success means positive results from complying with the policies of the institution

The perceived behavioral control (X₃) referred to in this study is the perception of the employees of the office of the Inspectorate and the Regional Financial and Revenue Management Agency (BPKPD) of Pasuruan Regency related to the perceived ease or difficulty in reporting fraud. The measurement of the variable adopted from the research conducted by Zakaria, Azmawaty, and Razak (2016). The indicator used is a control factor for the consequences that will be accepted. The indicators of the perceived behavioral control variable are: (1). Obstruction or neglect of reporting by institutions; (2). There is no

difference between reporting and not reporting fraud; (3). Harassment by superiors; (4). Demotion; (5). Isolation; (6). Termination from work; (7). Strict supervision; (8). Allegations of violating loyalty obligations

The personal cost (X₄) referred to in this study is the view of the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD) of Pasuruan Regency related to the risks and retaliation that will be obtained if they report fraud. This can affect the intention to report fraud. The measurement of this variable refers to the previous research conducted by Bagustianto and Nurkholis (2015). The indicators of personal cost variable are: (1). Estrangement of relationships with co-workers; (2). Defamation; (3). Barriers to promotion; (4). Transfer to unwanted position

The organizational commitment (X₅) is the loyalty of the employees of the Office of the Inspectorate and the Regional Financial and Revenue Management Agency (BPKPD) of Pasuruan Regency to the institution where they work. The measurement of this organizational commitment variable refers to the instrument adopted from the research conducted by Kanning and Hill (2013). The indicators of organizational commitment variable are: (1). Efforts in achieving organizational goals; (2). Accepting all assignments; (3). Having the same goals and values as the organization's; (4). Proud to be part of the organization; (5). Choosing the institution is the right decision; (6). Having a concern for the continuity of the institution; (7). The institution is the best place to work

RESULTS AND DISCUSSION

Results

Equation 1 in this multiple linear regression model measures the effect of each independent variable consisting of attitude, ethical climate principle, perceived behavioral control, and personal cost. The formula Equation 1 is:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_4.X_4 + e_i$$

Table 1 is the results of the moderated regression analysis test of equation 1.

Results obtained in Table 1, the equation that can be arranged is:

$$WI = 0,517 A + 0,129 PBC - 0,131 PC$$

Table 1. Results of Moderated Regression Analysis Test of Equation 1

Model	Unstandardized Coefficients	
	B	Sig.
(Constant)	5,417	0,057
Attitude /A (X ₁)	0,517	0,000
Ethical Climate Principle / ECP (X ₂)	-0,116	0,547
Perceived Behavioral Control / PBC (X ₃)	0,129	0,000
Personal Cost / PC (X ₄)	-0,131	0,000
Significant F (Annova)	= 0,000	
Adjusted R Square	= 0,601	

Source: SPSS Output

The F test is used to determine the regression model test (Ghozali, 2016). It is done by looking at the sig-F value in the Anova table in the moderated regression analysis test of equation 1. The regression model is declared fit if the sig-F value is less than 0,05. The statistical test in Table 1 with a sig-F value of 0,000 or less than 0,05. Therefore, the regression model is declared fit. This means that the regression model can be used to estimate the effect of the independent variable on the dependent variable. The coefficient of determination (R²) test is used to determine the magnitude of the effect of all independent variables in explaining the variance of a dependent variable (Ghozali, 2016). This is done by looking at the adjusted R² value in the model summary table in the test of each moderated regression analysis equation. All independent variables are declared to be able to explain a dependent variable better if the value of R² is getting closer to one. The following are the results of the coefficient of determination test for each moderated regression analysis equation.

The coefficient of determination of moderated regression analysis for equation 1 is used to measure the effect of the variables of attitude, ethical climate principle, perceived behavioral control, and personal cost in explaining the variance of a whistleblowing intention variable. Based on the results of the coefficient of determination test for equation 1 in Table 1, the adjusted R² value is 0,601. Therefore, the magnitude of the influence of all variables of attitude, ethical climate principle, perceived behavioral control, and personal cost on the variable of whistleblowing intention is 60,1 percent. This means that there are other factors of 39,9 percent that are not included in the model.

Equation 2 (two) in this multiple linear regression model measures the effect of each independent variable consisting of attitude, ethical climate principle, perceived behavioral control, personal cost, and organizational commitment. The formula Equation 2 is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 Z + e_i$$

Table 2 is the results of the moderated regression analysis test of equation 2. The results obtained in Table 2 show, the equation that can be arranged is:

$$WI = 6,711 + 0,527 A + 0,138 PBC - 0,121 PC + 0,183 OC$$

Table 2. Results of Moderated Regression Analysis Test of Equation 2

Model	Unstandardized Coefficients	
	B	Sig.
(Constant)	6,711	0,018
Attitude /A (X ₁)	0,527	0,000
Ethical Climate Principle / ECP (X ₂)	0,071	0,524
Perceived Behavioral Control / PBC (X ₃)	0,138	0,000
Personal Cost / PC (X ₄)	-0,121	0,000
Organizational Commitment / OC (X ₅)	0,183	0,011

Source: SPSS Output

Equation 3 (three) in this multiple linear regression model measures the effect of organizational commitment variable in moderating the relationship between personal cost variable and whistleblowing intention. The formula Equation 3 is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 Z + \beta_6 X_4 * Z + e.$$

Table 3 is the results of the moderated regression analysis test of equation 3. The results obtained in Table 2 show, the equation that can be arranged is:

$$WI = 12,441 + 0,571 A + 0,1611 PBC - 0,147 PC + 0,141 PC * OC$$

Table 3. Results of the Moderated Regression Analysis Test of Equation 3

Model	Unstandardized Coefficients	
	B	Sig.
(Constant)	12,442	0,139
Attitude /A (X ₁)	0,571	0,000
Ethical Climate Principle / ECP (X ₂)	0,039	0,501
Perceived Behavioral Control / PBC (X ₃)	0,161	0,000
Personal Cost / PC (X ₄)	-0,147	0,000
Organizational Commitment / OC (X ₅)	-0,301	0,119
Personal Cost (X ₄) * Organizational Commitment (X ₅)	0,141	0,031

Source: SPSS Output

The results of the regression test on the variable of personal cost (X₄) in equation 2 show a significant value. The results of the regression test on the interaction variable of personal cost (X₄) with organizational commitment (X₅) as the moderating variable (X₄ * X₅) in equation 3 show an insignificant value. The results in equation 2 and equation 3 indicate that organizational commitment (X₅) moderates the effect of personal cost (X₄) on whistleblowing intention (Y).

Discussion

Attitude is a belief that exists in behavior and refers to a person's positive and negative judgment of his behavior (Ajzen, 1991). The Theory of Planned Behavior explains that the whistleblowing intention that exists in a person is based on an assessment of the behavior to be carried out. Someone who has a positive assessment of a behavior will be more likely to have the intention, therefore, the better a person's assessment of whistleblowing, the higher the whistleblowing intention in that person.

The first hypothesis tested in this study states that attitude has a positive effect on whistleblowing intention. The results of the first hypothesis test show that attitude has a positive effect on whistleblowing intention, with a significance level of less than 0,05. This means that the whistleblowing intention in the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency is influenced by an assessment of goodness or badness of behavior in reporting fraud. Based on the respondents' answers, on average, all respondents answer the five questions related to the attitude with the answer "agree". Most respondents answer "agree" with the statement stating that they feel confident that they will be able to maintain their integrity and professional values when reporting fraud. This indicates that employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD)

of Pasuruan Regency have an assessment that maintaining integrity and professional values is an important thing to do so that when these employees see fraud in their organization, they will have the intention to take whistleblowing actions.

The results of hypothesis 1 in line with the Theory of Planned Behavior that individual's attitude is one of the factors which predict intention to behave. An individual's intention to behave is based on his assessment of the behavior. Someone who has positive beliefs about a behavior will also have a positive attitude, so he will have good intention. Employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency (BPKPD) of Pasuruan Regency consider that the act of reporting fraud is a good thing to do. Thus it can be stated that employees have the assumption that results obtained from reporting fraud are important things to be realized. The results are in line with the previous research conducted by Mustafida (2020), Owusu et al. (2022), Nur and Putri (2018) and Latan et al. (2018) which state that attitude has an influence on whistleblowing intention. However, the results of this study are not in line with and do not support the research results conducted by Suryono and Chariri (2016) which state that attitude has no effect on whistleblowing intention. This is because the civil servants feel that they do not have positive beliefs, so they are not ready to accept the risk of whistleblowing.

Ethical climate principle is a view or perception that is enforced in an organization. Individual's belief is an action to respond what individuals do and relate to rules, code of conduct and also formal's laws (Ahmad et al., 2014; Eka & Adhitya, 2018). The Theory of Planned Behavior explains that intentions that arise from individuals come from events so that these intentions can lead to behavior. An organization that has an ethical climate principle will make people in the organization tend to act by considering existing principles, such as applicable standards, rules, code of conduct and also formal's laws. If there are people who commit fraud within the organization, other people in the organization will be compelled to make decisions, one of which is by doing whistleblowing.

The second hypothesis used in this study states that the ethical climate-principle has a positive effect on whistleblowing intention. The results of the second hypothesis test show that the ethical climate principle has no effect on whistleblowing intention, with a significance level of greater than 0,05. This means that the whistleblowing intention that exists in the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency is not influenced by the principles that exist in employees. Based on the respondents' answers, on average, all respondents answer the seven questions related to the ethical climate principle with the answer "agree". Most respondents answer "strongly agree" to the statement which states that regulations in the institution are important for employees to obey. This reflects that the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency have high confidence in the principles they believe in, namely complying with agency regulations.

The results of this study do not support the Theory of Planned Behavior which states that one of the factors that influence the ethical climate principle is a construct in subjective norms. An example of subjective norms in the ethical climate-principle is the making of regulations that must be used as guidelines and obeyed by employees. However,

even though employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency have confidence in complying with existing regulations, they will not immediately have the intention to report fraud when they learn of fraud committed by another employee. This is because the employees may prefer to give warnings and communicate before reporting the fraud. The results of this study are in line with and support the results of research conducted by Lestari and Yaya (2017) which state that the ethical climate principle has no influence on the intention to do whistleblowing. However, the results of this study are not in line with and do not support the results of research conducted by Nur and Putri (2018) which state that the ethical climate principle has an influence on whistleblowing intention. This is because the organization already has a formal and written code of ethics and strict ethical policy.

The Theory of Planned Behavior explains that an individual's intention to behave is the perceived behavioural control, which is affected by an individual's belief regarding something that affects a behaviour (control belief). Perceived behavioural control leads to the level perceived by an individual in performing an activity and behaviour that depends on the belief about the presence or absence of opportunities and resources that will support (Ajzen, 1991). Someone with high control over the consequences will assume that the consequences do not have a significant effect, so he will have the intention to report fraud.

The third hypothesis used in this study states that perceived behavioural control positively affects whistleblowing intention. The third hypothesis test result indicated that perceived behavioural control positively affects whistleblowing intention, with a significance level of less than 0,05. This means that the whistleblowing intention of the employees of the office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency is influenced by the control over the consequences of reporting fraud. Based on the respondents' answers, on average, all respondents answered the eight questions related to perceived behavioural control with the answer "slightly agree". Most of the respondents answered "agree" with a statement stating that they believe they can overcome the situation and that if they are dismissed from work, they report fraud. This reflects that the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency have somewhat high control over the consequences that will be received when reporting fraud.

The results of third hypothesis is in line with the Theory of Planned Behavior perceived behavioral control is one of the factors that predicts intention to behave. An individual's intention to behave is based on the control he has over the consequences of that behavior. Someone who has high control over the consequences will assume that the consequences have no effect on him so that he will have the intention to perform the behavior. Employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency have a somewhat high control on the consequences of reporting fraud so that the intention to report fraud is influenced by perceived behavioral control. In this regard, it can be stated that employees have the opinion that the consequences of reporting fraud do not have such a large effect on them. The results of this study has supported by Owusu et al. (2020) and Latan et al. (2018) which state that perceived behavioral control has an influence on whistleblowing intention. However, the results of this study are not in line with and do not support the results of previous research conducted by Mustafida (2020) which state that perceived behavioral

control has no effect on whistleblowing intention because respondents feel they have fears related to retaliation against acts of reporting accounting fraud.

Personal cost is the attitude or view of an individual on the potential risk of retaliation carried out by members of the organization for the attitude to report fraud that occur in the organization (Fitriyah & Maghviroh, 2019). The theory of planned behavior explains that intentions that arise in individuals come from events so that these intentions can lead to behavior. Individuals who have a high perception of the risk and retaliation that will be obtained when reporting fraud will make the individual afraid to report fraud.

The fourth hypothesis used in this study states that personal cost has a negative effect on whistleblowing intention. The results of the fourth hypothesis test state that personal cost has a negative effect on whistleblowing intention, with a significance level of less than 0.05. This means that the whistleblowing intention that exists in employees of the Office of the Inspectorate and the regional Finance and Revenue Management Agency of Pasuruan Regency is influenced by views regarding risks and retaliation that will be received when reporting fraud. Based on respondents' answers, on average, all respondents answer the four questions related to personal costs with the answer that they will accept risk and retaliation if they report fraud. Most respondents answered that they would accept the consequences of relationship estrangement with their co-workers when reporting fraud. This certainly reflects that the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency have a view to accepting risk and retaliation when reporting fraud.

The results of fourth hypothesis in line and support the Theory of Planned Behavior which states that intentions that arise in individuals come from events so that these intentions can lead to behavior. Employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency have the view that they accept the consequences of relationship estrangement with their co-workers. The employee's intention to report fraud is influenced by the views regarding the risk. This is because employees are more concerned with reporting fraud directly through a reporting channel that maintains the confidentiality of the reporter's identity. The results of this research are in line with and support the results of research conducted by Indriani et al. (2019), Latan et al. (2018), Lestari and Yaya (2017) and P. H. Alleyne, Mohammad; Haniffa, Roszaini (2018) which state that personal cost has a negative influence on whistleblowing intention. The results of this study do not support the results of research conducted by Fitriyah and Maghviroh (2019) which state that personal cost has no effect on whistleblowing intention.

Organizational commitment reflects the strong of involving, loyalty and feelings of each member towards the organization. The Theory of Planned Behavior explains that intentions that arise in individuals come from events so that these intentions can lead to behavior. When fraud occurs, individuals that have strong organizational commitment will have strong involving, loyalty and feelings which is by becoming a whistleblower for the future of the organization (Fitriyah & Maghviroh, 2019). Someone who has high organizational commitment will not be afraid of retaliation and he will continue to do whistleblowing, so that the view of retaliation is lower.

The fifth hypothesis used in this study states that organizational commitment can moderate the effect of personal costs on whistleblowing intention. The results of the fifth

hypothesis test indicate that organizational commitment is a variable that can moderate the effect of personal cost on whistleblowing intention, with a significance level smaller than 0.05. This is also supported by the results of hypothesis testing in equation 2 which states that personal cost has an effect on whistleblowing intention. Therefore, the organizational commitment that exists in the employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency and good acceptance of personal costs have an influence on whistleblowing intention.

The results of this study support the Theory of Planned Behavior which states that intentions that arise in individuals come from events so that these intentions can lead to behavior. The high loyalty of employees of the Office of the Inspectorate and the Regional Finance and Revenue Management Agency of Pasuruan Regency can cause views regarding the risk of retaliation to be lower or higher if they do whistleblowing. This is because the employee's intention to disclose fraud is influenced by the view of risk. Employees prefer to directly report fraud through a reporting channel that maintains the confidentiality of the reporter's identity. The results of this study are not in line with the results of research conducted by Indani et al. (2019) which state that organizational commitment does not moderate the relationship between personal costs and whistleblowing intention. This is due to the low commitment in the organization.

CONCLUSION

This study found the effect of attitude, ethical climate principle, perceived behavioural control, and personal cost on whistleblowing intention with organizational commitment as a moderating variable. The attitude of respondents who feel confident that they will be able to maintain their integrity and professional values if they report fraud is essential to realize. The existing regulations in the organization, as an indicator of the ethical climate principle, are fundamental for employees to comply with. Therefore, the majority of respondents agree with the belief that they have to comply with applicable standards, rules, and laws. On the aspect of perceived behavioral control, respondents are very aware of the belief that they will face difficult situations if they are dismissed from work for reporting fraud. This means that respondents have high control over the consequences that will be received when reporting fraud. On the aspect of personal cost, respondents care and are loyal to business continuity in the organization where they work. The results show that the attitude variable has a positive effect on whistleblowing intention, the ethical climate principle variable has no effect on whistleblowing intention, the perceived behavioral control variable has a positive effect on whistleblowing intention, the personal cost variable has a negative effect on whistleblowing intention, and the organizational commitment variable is a variable that can moderate the influence of personal cost on whistleblowing intention. The results of this study support and strengthen the role of the Theory of Planned Behavior in shaping a person's intention to become a whistle blower in revealing fraud.

The limitation of this study is that the researcher did not confirm the respondent's answers by interviewing the person concerned or digging deeper information related to the question item that had the most dominant answer to find out the explanation and description of the answer in its entirety. The data obtained in this study is only based on the data informed in the questionnaire. It is recommended that further research add data collection methods by direct interviews to find out and obtain more specific and complete answers. For the Office of the Inspectorate and the Regional Finance and Revenue

Management Agency of Pasuruan Regency, this research is expected to be used as a guideline in making policies to improve an effective, safe and protective whistleblowing system to increase the intention to report potential fraud.

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