

Professionalism and Locus of Control on Whistleblowing Intention: The Moderating Role of Organizational Commitment

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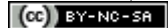
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Abstract

The purpose of this study was to determine the effect of organizational commitment as moderating the relationship between professional commitment, locus of control, and professionalism on whistleblowing intention. This study uses a quantitative approach with descriptive analysis methods. The population were all 87 Government Internal Supervisory Apparatus (APIP) at the Inspectorate of Banten Province. The result showed that: First, professional commitment has a positive significant relationship toward whistleblowing intention. Second, the locus of control has a positive significant relationship toward whistleblowing intention. Third, professionalism has a positive significant relationship toward whistleblowing intention. Forth, organizational commitment moderate the relationship between professional commitment toward whistleblowing intention. Fives, organizational commitment moderate the relationship between locus of control toward whistleblowing intention. Six, organizational commitment moderate the relationship between professionalism toward whistleblowing intention.

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Abstraks

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh komitmen organisasi sebagai pemoderasi hubungan antara komitmen profesional, locus of control, dan profesionalisme terhadap intensi whistleblowing. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis deskriptif. Populasi dalam penelitian ini adalah seluruh 87 Aparatur Pengawas Intern Pemerintah (APIP) di Inspektorat Provinsi Banten. Hasil penelitian menunjukkan bahwa: Pertama, komitmen profesional memiliki hubungan positif signifikan terhadap niat untuk melakukan whistleblowing. Kedua, locus of control memiliki hubungan signifikan positif terhadap niat untuk melakukan whistleblowing. Ketiga, profesionalisme memiliki hubungan signifikan positif terhadap niat untuk melakukan whistleblowing. Keempat, komitmen organisasi memoderasi hubungan antara komitmen profesional terhadap niat untuk melakukan whistleblowing. Lima, komitmen organisasi memoderasi hubungan antara locus of control terhadap niat untuk melakukan whistleblowing. Keenam, komitmen organisasi memoderasi hubungan antara profesionalisme dengan niat untuk melakukan whistleblowing.

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1. Introduction

Good corporate governance requires that all government entities and institutions follow the principles of good management to achieve organi-

zational goals. However, even though the implementation of good corporate governance has been implemented, in fact cases of fraud still occur in many government institutions in Indonesia. With so many fraud cases occur, it indicated that the

implementation of good corporate governance in several government and institution is have not optimal (Lidiarti, 2019; Riantika, 2021; Kalsum et al., 2021; and Wahyudi et al., 2021). In the implementation of good corporate governance, many obstacles are faced, including the abuse of authority, the weakness of supervision, corruption, collusion and nepotism (KKN). Bureaucratic reformation is the first step in structuring a good governance system that effective and efficient. In order the bureaucratic reformation program can be carried out properly, it requires support and the participation of employees, especially in efforts to prevent and eradicate corruption.

Based on Indonesia Corruption Watch (2021), the Corruption Trends 2020 shows there are 1,298 cases of corruption in Indonesia. ICW also reported state losses in Indonesia caused by corruption is Rp 56.7 trillion and total losses to the Indonesian state due to bribery is Rp 322.2 billion. Through mapping corruption cases by actor, the highest corruption rank is government employees. This shows that the highest level of corruption is in the public sector. The high level of corruption in the public sector demands the role of government internal auditors to be able to detect incidents and be able to provide useful recommendations to prevent fraud (corruption.org).

In recent years, many regional officials have been caught in the Arrest Hand Operation (OTT) by the KPK. In the beginning of 2018, the Corruption Eradication Commission (KPK) has appointed several high-ranking regional officials such as governor and district head to be suspected of corruption cases. Ironically, the corruption case also dragged the name of the Internal Audit Apparatus Government (APIP) includes the Chief Inspector of Madiun Regency, Pamekasan Regency Inspector Sutjipto Utomo, and Section Head Inspector of Pamekasan Regency Noer Sollehhoddin (okezone.com). Regarding the APIP's involvement in this case, indicates that the Inspectorate which is the supervisory role in regional is not working properly (Oktavianto & Abheseka, 2019).

Several indications of fraud cases were also revealed by whistleblower, consist of the case of BLBI (Bank Indonesia liquidity assistance), the e-KTP project, The Hambalang Case of the P3SON project (construction of Education, Training and Facilities Centers National Sports). The prevalence of fraud in public sector entities encourages the implementation of fraud reporting system which is often referred to as the whistleblowing system (Valentine & Godkin, 2019; (Qomaruddin &

Hidayati, 2019; Skoczylas, 2020; Luca Casali & Perano, 2021; and Kaptein, 2022).

In recent years, fraud cases in Indonesia government institutions were finally revealed through whistleblowers. One of the cases that was revealed through whistleblowing is the mafia taxes case, which carried out by employees of the directorate general of taxes, namely Gayus Tambunan, that were revealed by Susno Duajdi. Finally, the investigation found that there were allegations of violations that caused state losses of Rp. 645.99 billion. However, to be a whistleblower of Gayus Tambunn case, had a negative impact on Susno Duadji, who was dismissed from office and became a suspect for revealing that several police officers were involved in the case (CNNIndonesia, 2020). Based on this case, we can see that being a whistleblower is a difficult things, a whistleblower should be ready to accept the negative things that might arise and harm them when they do whistleblowing.

Whistleblowing is a controversial organizational problem. The employee of organization will face an ethical dilemma in deciding whether they will be a whistleblower or hide the fraud, is need brave and conviction to be a whistleblowers. According to Jalilvand et al. (2017), a whistleblower has the potential to be threatened with job layoff or experiencing various other forms of retaliation. Since there is still the potential risk of retaliation, then it can affect one's intention to take the decision to do the whistleblowing. Consequently, it takes courage and determination for someone to do whistleblowing. Therefore not many employee are willing to take the risk to report a crime if their family and property are not protected from threats that may arise because of the reports made by them.

There are so many individuals who decide to be a whistleblower, however most of them were criminalized for rereporting as defamation accusation (Tuanakotta, 2017). The large number of whistleblowers who receive retaliation for the disclosure of fraud caused the level of reporting fraud in Indonesia is still low, those conditions becomes an ethical dilemma for whistleblowers when it comes from internal organizations, so it is important for whistleblowers to get any support and protection from the organization

Professional commitment is a perception of loyalty, determination, and hope that is guided by a value or norm that will direct people to act or work according to the certain procedures in carrying out their duties which have a negative impact on whistleblowing intentions. In addition to

professional commitment, another individual factor that influences auditor behavior in whistleblowing intentions is locus of control. In research conducted by Badrullah et al. (2020); Urumsah et al. (2018); and Tompunu et al., (2020). stated that professional commitment has a positive effect on whistleblowing intention. However, this is inversely proportional to with research conducted by Badrullah et al. (2020) which states that professional commitment has a negative effect on whistleblowing intention.

Locus of control is the character that has a direct impact on his performance (Aldousari & Ickes, 2021; Fontao & Ross, 2021; Qurrahtulain et al., 2022). In a study conducted by Ridwan and Arifuddin (2019) stated that locus of control has a positive effect on whistleblowing intentions. However, this is in contrast to research conducted by Meutia et al. (2018) and Muslim (2020) which state that locus of control has no effect on whistleblowing intentions.

Another factor that influences the whistleblowing intention is professionalism. Professionalism is a concept to measure how auditor perceive their profession as reflected in their attitudes and behavior Research conducted by Ridwan and Arifuddin (2019); Arifin et al. (2020); Ulimsyah et al. (2021); Kusumawardani & Sari (2021) stated that professionalism has a positive effect on whistleblowing intention. However, the research conducted by Agustiani & Hasibuan (2020) which states that professionalism has a negative effect on whistleblowing intention.

Another factor that can affect the whistleblowing intention of the auditor is organizational commitment. According to Adha & Anita (2021) organizational commitment is a condition in which an employee takes sides particular organization and the goals and desires to maintain membership in the organization. Someone who has a high commitment to the organization is more likely to identify in advance in dealing with situations that can harm the organization in order to maintain reputation and sustainability of the organization, so that high organizational commitment will increase whistleblowing intention of an individual. Organizational commitment in this study is used as variables that moderate professional commitment, locus of control, and professionalism from auditors.

Evidence that contradicts the opinion of experts and the inconsistency of the results in the study is a question that will be proven through this research. The background in this study is related to matters involving APIP employees to have whis-

tleblowing intentions in eradicating corruption, this is the motivation of researchers. Therefore, the researcher conducted a study that was developed from this study which aims to examine the effect of professional commitment, locus of control, and professionalism with organizational commitment as a moderating variable at the Inspectorate of Banten Province.

2. Hypothesis Development

Professional Commitment on Whistleblowing Intention

Professional commitment is an individual action that shows loyalty to profession such as following the rules and values that apply in the profession. The higher the professional commitment owned by the employee, the higher they will carry out all existing rules to achieve professional goals without requested. So there is no fear for them to report fraud and become a whistleblowers.

Someone who has a high professional commitment will have the high willing to exert a lot of effort on behalf of the profession and desire to maintain the membership in their profession. The importance study of professional commitment because of one's career is a major part of their lives and professional commitments have implications important at the individual and organizational levels. Professional commitment emphasizes the strength of the individual's own identification with the profession in which he is living (Sungu et al., 2019).

Professionals who are high and understand the existence of their profession will try their best in carrying out their duties without being asked. There is a strong will to dedicate profession for the benefit of the organization without compromising ethics. From the results of the description above, it can be concluded that professional commitment have a positive relationship with whistleblowing intention:

H₁: Professional commitment has a positive relationship with whistleblowing intention

Locus of Control on Whistleblowing Intention

Chiu (2003); Wahyuni et al. (2021); Surya et al. (2021) tried to find a relationship between whistleblowing intention and locus of control. Locus of control is the individual's control over their destiny/success. Locus of control divided into two, namely internal and external. Individuals with locus of internal control, generally believe that life events are under their control and that hard work

will yield significant rewards. Miceli et al. (1991); Sungu et al. (2019) suggested that locus of control is one of the characteristics that influence whistleblowing decision. This is because whistleblower may be highly motivated by so far which conditions indicate that the situation is potentially under their control. Individuals who have internal locus of control tend to take responsibility for the consequences, and rely on their own internal judgments of right and wrong to control behavior (Chiu, 2003).

Locus of control is the general expectation of rewards or results in life that controlled by one's own actions (internal) or due to external (external) forces (Spector, 1988; and Abdullah et al., 2021). Individuals who have internal locus of control believe that an event is in control and will always assume a role and responsibility in determining right or wrong, meanwhile individuals with external locus of control less likely to take personal responsibility for the consequences of ethical or unethical behavior and rely on outside forces (Chiu 2003).

Individuals with internal locus of control judge that the action of whistleblowing is ethical and necessary things to do. They will have the intention to do whistleblowing when aware the violations within the organization, compared to individual who own locus of control externals who tend not to do whistleblowing, because they see infringing activity as an activity that controlled by another party in power, so that they feel they cannot stop it. Thus, the higher locus of control that someone has, the greater a person's intention to do whistleblowing (Chiu 2003).

Locus of control represent that individual behavior is the result of control that exists within the individual. Control carried out by individuals who have internal locus of control can be seen from the perspective of a person towards an event. This self-control is needed by employees to be able to express violations that occur within the organization, so that employees can commit disclosure of violations that occur without any doubt. From the results of the description above, it can be concluded that locus of control have positive relationship with whistleblowing intention:

H₂: Locus of control have a positive relationship with whistleblowing intention

Professionalism on Whistleblowing Intention

Professionalism is a reflection of a responsible attitude towards a profession, bond, loyalty, sacrifice and involvement of an individual in the organization (Schiff et al., 2021). Auditors are expected

to have high professionalism so that they can prioritize professional ethics in carrying out an action. Professionalism is needed especially in audit examination process, so that there is no dishonesty and negligence in the process audit disclosures, if an auditor is unprofessional in carrying out his duties, then will hinder the overcoming of fraud within the organization.

Professionalism will maintain trust, independence, prioritize ethics, and Integrity is the main priority at work. The employee who have professionalism tall is more likely to do whistleblowing, they tend to report acts of violations within the organization, both as a means of complying with the professional code of ethics, protect the profession and eradicate abuses in the public interest. From the results of the description above, it can be concluded that professionalism have a positive relationship with whistleblowing intention :

H₃: Professionalism has a positive relationship with whistleblowing intention

Organizational Commitment as Moderating Relationship Between Professional Commitment and Whistleblowing Intention

Brief & Motowidlo (1986); Podsakoff et al. (2000); Tang et al. (2020); and Jehanzeb (2020) stated that whistleblowing is one of forms of prosocial organizational behavior (POB). POB has several antecedent variables, wrong the other is the organizational commitment variable which is an aspect of the work environment context and organizational context. Commitment is a form of dedication or individual obligation to do certain things or actions. Individuals must obey the rules present at work. Individuals who obey the rules show that they committed to his profession. If they find a scam, they will uncover fraud as long as they follow the rules.

Whistleblowers tend to have a very strong commitment to their organization. If they see negative things that can damage the image of their organization, they will help their organization to rid it of those dangers, one of which by uncovering existing fraud/ committing whistleblowing. It shows that commitment to professionalism coupled with high organizational commitment will have a positive impact on employee intentions to perform whistleblowing. Therefore, It is hoped that organizational commitment will be able to moderate (strengthen) the commitment relationship professional to whistleblowing intention (Lidiarti, 2019).

From the results of the description above, it can be concluded that organizational commitment

can moderate (strengthen) the relationship of professional commitment to whistleblowing intention:
H₄: Organizational Commitment Moderates Relationship Professional Commitment Towards Whistleblowing Intention

Organizational Commitment as Moderating the Relationship Between Locus of Control and Whistleblowing Intention

Organizational commitment is defined as the relative strength of individual identification and level of engagement with the organization. The findings of this study are confirmed by opinion which says that organizational commitment is characterized by several actions, including trust, acceptance of organizational values, willingness to exert considerable effort for the benefit of the organization, strong and loyal with the organization

This shows that the higher the level of organizational commitment owned, an auditor in carrying out his work, the intention or intention of the auditor to perform whistleblowing higher, considering one of the attitudes that must be owned by a auditor is to carry out the work as well as possible, obey all the rules bind and eradicate all forms of fraud that occur in order to optimize its role as an institution that oversees development in Indonesia (Ridwan and Arifuddin, 2019).

In connection with the increasing organizational commitment of an auditor, this in line with theory of plan behavior which predicts how a person responds before doing anything. One of the factors that encourage individuals to do something namely the tendency of human thought patterns that consider the cause and effect that will occur received when doing something (locus of control). Every individual has a tendency different to locus of control. If it is associated with the auditor's intention to perform whistleblowing, so locus of control which plays a dominant role because internal locus of control tend to believe that everything that happens is the result of human behavior themselves and not caused by others. One has complete control over all events that happened in his life. So it can be concluded that the higher the level of organizational commitment that a person has will strengthen relationship locus of control to whistleblowing intention. Thus, organizational commitment is expected to moderate (strengthen) relationship locus of control with whistleblowing intention (Ridwan and Arifuddin, 2019). From the results of the description above, it can be concluded that organizational commitment can moderate (strengthen) relationship locus of control to whistle-

blowing intention:

H₅: Organizational Commitment Moderates Relationship Locus Of Control To Whistleblowing Intention

Organizational Commitment to Moderate the Relationship Between Professionalism and Whistleblowing Intention

Whistleblowing can be realized because of a good organizational environment, to create a good environment is supported by the high professionalism of the auditors. Professionalism is a reflection of a responsible attitude towards a profession, bonds, loyalty, sacrifice and individual involvement in the organization (Schiff et al., 2021). Flavor The professionalism possessed by an auditor is expected to be able to encourage the auditor to work in accordance with the existing professional code of ethics and uphold values, norms and honesty in carrying out their work. From the results of the description above, it can be concluded that organizational commitment can moderate (strengthen) the professional relationship with whistleblowing intention:

H₆: Organizational Commitment Moderates Professionalism Relationships with Whistleblowing Intention

3. Data and Methods

The subject of this research is all Government Internal Supervisory Apparatus (APIP) at the Inspectorate of Banten Province, which consisted of 87 employees. The study used a survey method with a questionnaire instrument to collect data. The data in this study were collected by distributing questionnaires to the respondents directly. This technique is adopted since it is able to give high response rate. This study use one endogenous variable, namely whistleblowing intention, one moderating variable namely organizational commitment, and four exogenous variable namely professional commitment, locus of control and professionalism.

The data collection method was carried out by distributing questionnaires to all auditor in Inspectorate Banten Province. The number questionnaires obtained was 119 copies distributes and only 87 copies of questionnaire could be processed.

This study uses Partial Least Square (PLS) to analyze research data. PLS testing must meet two criteria: the outer model test and the inner model test (Hair et al., 2016). Testing the outer model is related to the validity and reliability test of the research indicators. Validity testing uses discriminant

validity (AVE), while reliability testing uses Cronbach-Alpha values and composite reliability.

The validity test results show that all research indicators that reflect each construct have an AVE value > 0.5. Thus, all indicators in this study are valid to be used as construct measures. The reliability test results show that Cronbach's Alpha value is > 0.7, and the composite reliability value is > 0.7, which indicates that the indicators used to form the construct are reliable.

The next test is the inner model test to evaluate the overall research model's accuracy. This measurement test using a coefficient of determination or R-Square value. The R-Square shows the independent variable's ability (exogenous) to explain the dependent variable (endogenous). The results show the R-Square value of 0,845. This figure means that exogenous variables can explain endogenous variables by 84.50 percent. Factors outside this research model influenced the remaining 15.50 percent.

4. Result

The results of the hypotheses testing shown in Table 1. Table 1 shows the direct test results of the professional commitment, locus of control and professionalism to whistleblowing intention. Hypothesis 1 expects the professional commitment has a positive effect on whistleblowing intention. These findings state that the professional commitment variable positively influences whistleblowing intention. The original value is 0.398, the T-statistic is 3.918 > 1.96, and the p-value is 0.000. These results support the first hypothesis.

Hypothesis 2 expects the locus of control has a positive effect on whistleblowing intention. These findings state that the locus of control variable positively influences whistleblowing intention. The original value is 0.221, the T-statistic is 2.833 > 1.96, and the p-value is 0.005. These results support the second hypothesis.

Hypothesis 3 expects the professionalism has a positive effect on whistleblowing intention. These findings state that the professionalism variable positively influences whistleblowing intention. The original value is 0.168, the T-statistic is 3.633 > 1.96, and the p-value is 0.000. These results support the third hypothesis.

Testing for moderating variables indicates that organizational commitment able to moderate the professional commitment, locus of control and professionalism to whistleblowing intention. Hypothesis 4 states that organizational commitment a-

ble to moderate the relationship of professional commitment toward whistleblowing intention. Table 1 shows the analysis result (original value 0.155, T-statistic of 2.159 > 1.96, the p-value of 0.034). These results support the fourth hypothesis.

Hypothesis 5 predicts that organizational commitment able to moderate the relationship of locus of control toward whistleblowing intention. Table 5 shows the analysis result (original value 0.166, T-statistic of 2.298 > 1.96, the p-value of 0.022). These results support the fifth hypothesis.

Hypothesis 6 predicts that organizational commitment able to moderate the relationship of locus of control toward whistleblowing intention. Table 6 shows the analysis result (original value 0.119, T-statistic of 1.979 > 1.96, the p-value of 0.048). These results support the six hypothesis.

Table 2. Test result

Model	Original Sample	t-Statistics	Prob.
PC → WI	0,398	3,918	0,000**
LOC → WI	0,221	2,833	0,005**
PR → WI	0,168	3,633	0,000**
OC*PC → WI	0,155	2,159	0,034*
KO*LOC → WI	0,166	2,298	0,022*
KO*PR → WI	0,119	1,979	0,048*

Note: ** sig 0.01, * sig 0.05; PC= professional commitment, LOC = locus of control, PR= Professionalism, OC= organizational commitment, WI = whistleblowing intention

5. Discussion

Professional Commitment Toward Whistleblowing Intention

The study indicate that the professional commitment has a positive effect on whistleblowing intention. Professional commitment is based on determination, loyalty expectations, and individual adherence to professional standards. The higher the professional commitment of an individual, the higher level of loyalty of an individual to the institution, which in turn can produce a degree of a person's positive attitude towards their institution, where this positive degree can increase the intention of a person to carry out whistleblowing behavior in the institution.

This discovery is ideal because a high level of professional commitment should be able to encourage employees government to behave in accordance with its duties, namely to work for public interest. The higher of professional commitment, the more a high opinion that whistleblowing is an important thing (Mansor et al., 2018; Urumsah et al., 2018; and Mastiniwati et al., 2020). A person with the high professional commitment and understand

the existence of his profession will try his best in carry out their duties without being asked. There is a strong will to dedicating his profession for the benefit of the organization without put aside ethics.

In line with the concept stated above, empirically several previous research has proven that the concept of professional commitment has significant positive relationship with whistleblowing intention. As well as research conducted by Ridwan and Arifuddin (2019); Urumsah et al. (2018); Septriyani & Handayani (2018); Tompunu et al. (2020); Badrulhuda et al. (2020); and Shonhadji (2021) which state that professional commitment have significant positive results to whistleblowing intention.

Locus of Control Toward Whistleblowing Intention

The study indicate that locus of control has a positive effect on whistleblowing intention. Locus of control can be used as a reason for the actions taken by employees in conducting whistleblowing. This character encourages auditors to act within the organization whether their best ability is to report incidents or vice versa as if there were no problems. Locus of control is related to self-motivation, so that different locus of control encourages different auditors' actions. The high internal locus of control that having by individual, it will encourage their actions to carry out whistleblowing within the organization.

Individuals with locus of control internally judge that the action whistleblowing is an ethical and necessary thing to do, so they have the intention to do whistleblowing when you know there is violations within the organization, compared to individuals who have locus of control external parties who tend not to whistleblowing, because they see infringement activity as an activity that controlled by another party in power, so that they feel they cannot stop it. Thus, the higher the locus of control you have someone eats, the greater someone's intention to do whistleblowing (Chiu 2003).

Locus of control represent that individual behavior is the result of control that exists from within the individual. Control carried out by individuals who have an internal locus of control can be seen from the perspective of a person with an event. Self-control is very much needed by employees to be able to reveal violations that occur within the organization, so that employees can disclose for violations that occur without any doubt.

In line with the concept stated above, empirically several previous research has proven the con-

cept of locus of control have a relationship significant positive for whistleblowing intention. Like the research that conducted by Ridwan and Arifuddin (2019) and Wahyuni et al., (2021) who stated that locus of control have a significant positive effect on whistleblowing intention.

Professionalism Toward Whistleblowing Intention

The study indicate that professionalism has a positive effect on whistleblowing intention. APIP employees, especially auditors, are expected to have a high professionalism so that they can prioritize professional ethics in carrying out an action. Professionalism is very much needed especially in the audit process, so that there is no dishonesty and negligence in the audit process that occurs, if an auditor is not professional in carrying out his duties, it will hinder them in the organization. Professionalism can affect the whistleblowing intention of the individual, increasing the professionalism of employees, thereby increasing their level of professionalism in the organization so that they will prioritize the interests of the organization and report when they find out about it.

Professional employees will maintain trust, independence, prioritizing ethics and integrity which are the main priorities in work. APIP employees who have a high professionalism are more likely to do whistleblowing, they are more likely to report actions violations within the organization, both as a means of complying with the code of ethics profession, protect the profession and eradicate violations in the public interest.

In line with the concept stated above, empirically several previous research has proven that the concept of professionalism has significant positive relationship with whistleblowing intention. As well as research conducted by Joneta (2016); Ridwan and Arifuddin (2019); and Dewi & Dewi (2019). which states that professionalism is have a significant positive effect on whistleblowing intention.

Organizational Commitment as Moderating Relations of Professional Commitment Toward Whistleblowing Intention

Whistleblowers tend to have a very strong commitment to organization. If they see negative things that can damage their organization's image, they will help their organization to rid it of these dangers, one of them with uncover existing fraud/commit whistleblowing. This matter shows that commitment to professionalism is coupled with commitment a high organization will have a positive

impact on employee intentions to do whistleblowing. Thus, it is expected that organizational commitment able to moderate (strengthen) the professional commitment relationship with whistleblowing intention (Lidiarti, 2019). In line with the concept stated above, the research support by Lidiarti (2019) who stated that organizational commitment can moderate (strengthen) the professional commitment with whistleblowing intention.

Organizational Commitment as Moderating Relations of Locus of Control Toward Whistleblowing Intention

The higher level of organizational commitment that have by employee In carrying out his work, their intention to do whistleblowing is getting higher, considering one of the mandatory attitudes owned by an employee is to carry out the job as well as possible, obey all binding rules and eradicate all forms fraud that occurs in order to optimize its role as an institution that overseeing development in Indonesia Ridwan and Arifuddin (2019). The results of this study are in line with research conducted by Ridwan and Arifuddin (2019) which states that locus of control can moderate (strengthen) the locus of control with whistleblowing intention.

Organizational Commitment as Moderating Relations Professionalism toward Whistleblowing Intention

Whistleblowing can be realized because of a good organizational environment. The creation of a good environment supported by high professionalism owned by employees. Professionalism is a reflection of attitude responsibility with a profession, bond, loyalty, sacrifice and individual involvement in the organization. Sense of professionalism possessed by an employee is expected to be able to encourage them to work in accordance with the existing professional code of ethics and uphold the values, norms and honesty in carrying out their work.

The results of this study are in line with research conducted by Ridwan and Arifuddin (2019) which stated that organizational commitment can moderate (strengthen) the professionalism with whistleblowing intention.

6. Conclusion And Suggestion

Conclusion

The results based on the analysis is guarantee that professional commitment, locus of control, and professionalism have an effect on whistleblowing intentions. Organizational commitment is able

to strengthen the influence of professional commitment, locus of control, and professionalism on the intention to report violations.

Suggestion

Based on the results of the research, suggestions for APIP employees are to maintain commitment to their profession and do whistleblowing when they find out that there is fraud in the organization; for the Inspectorate is to create strategies and innovations to further increase employee interest in doing whistleblowing; and for further researchers, it is to expand the scope of the causes of APIP employees in increasing their intention to carry out whistleblowing, increasing samples such as APIP employees in all district/city inspectorates in one province.

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