The Influence of Personal Cost Of Reporting, Ethical Environment and Organizational Commitment on the Intensity of the Auditor Whistleblowing with Locus Of Control As Moderation Variable

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Abstract, this study aims to provide an overview of the influence of Personal Cost of Reporting, Ethical Environment and Organizational Commitment on Auditor Intention to Whistleblowing with Locus of Control as Moderation Variable. The object of the study was the auditor of the Representative Office for Finance and Development of South Sulawesi Province. Population of 55 auditors. Collecting data using a questionnaire with data analysis using moderated regression analysis (MRA) using the help of SPSS version 22. The results show: First, personal cost of reporting has no effect on the auditor's intention to do whistleblowing. Second, the ethical environment affects the auditor's intention to do whistleblowing. Third, organizational commitment affects the auditor's intention to do whistleblowing. Fourth, Locus of control has no effect in moderating by weakening the relationship between personal cost of reporting and the intention of the auditor to do whistleblowing. Fifth, Locus of control has an effect on moderating by strengthening the relationship between the ethical environment and the auditor's intention to do whistleblowing. Sixth, Locus of control has an effect on moderating by strengthening the relationship between personal cost of reporting and the intention of the auditor to do whistleblowing.

Keywords: Personal Cost of Reporting, Ethical Environment, organizational commitment, Locus of Control, intention of whistleblowing

I. Introduction

The rampant fraud that has been exposed in recent years both in the private sector and in the government sector has received serious attention from the public. In the public sector accountability is one of the most important things for the realization of good governance. The definition of good governance according to mardiasmo (2002) is an approach concept oriented towards the development of a good government sector. In the concept of Good Governance, there are several basic principles of government management provided by the United Nation Development Program (UNDP) including participation, rule of law, transparency, responsiveness, consensus orientation, equity, efficiency and effectivity, accountability, strategic vision. Corruption always causes losses, therefore corruption needs to be eradicated. No matter how small the funds are corrupted, the eradication of small corruption is as strategic as the eradication of big corruption (Diniastri, 2010). Small corruption seeds if allowed to become a bad habit that will result in big corruption. To eradicate corruption that occurs in an organization, of course this corruption must be detected first. One of the effective tools used to detect corruption and other fraud is to empower whistleblowers (Bagustianto, 2015).

A whistleblower is someone (an employee in an organization) who notifies the public or powerful officials about allegations of dishonesty, illegal activities or mistakes that have occurred in government departments, public organizations, private organizations, or in a company (Susmanschi, 2012). Complaints from whistleblowers have proven to be more effective in uncovering fraud than other methods such as internal audit, internal control and external audit (Sweeney, 2008).

Whistleblowing is also an act of disloyalty, which depends on the relationship between the perpetrator and the whistleblower. Indeed, most of the corporate reporters faced negative outcomes as a result of their actions include retaliation which can be done in many ways (Dyck et al., 2010) and such as “moral rebels” who are often excluded (Minson and Monin, 2011).

Personal Cost of Reporting is an employee's view of the risk of retaliation or retaliation or sanctions from members of the organization that can reduce employee interest in reporting Wrongdoing. Then according to Sabang (2013) Personal Cost is not only an act of revenge from the perpetrator of fraud but also the decision to become a reporter is considered an unethical act because it opposes superiors. The greater the perception of a person's Personal Cost, the less the person's interest in taking Whistleblowing action.
A person's ethical behavior and actions will have an impact on other people and their environment including the environment in which they work and vice versa, the environment that has been formed in an agency can affect members. If, the individual belongs to an institution that has a strong ethical environment, he will also try to follow the prevailing ethics. Likewise with individuals who enter agencies with a weak ethical environment, what will happen is that these individuals will not know how to behave ethically because in their own environment they do not apply this (Suzila, 2018).

Organizational commitment as a strong desire that employees have to maintain their position as a member of the organization where they work, the desire to try to be part of the organization, and a strong belief in the acceptance of the values and goals that exist in the organization. Organizational commitment is more than just passive loyalty, but also involves the active relationship of an individual's desire to fully contribute to his organization.

Whistleblowing intention is an action that may be taken by an individual to report an error or unethical act (Miceli and Near, 1985). Whistleblowing intention can be influenced by internal and external factors and can be a driving force or vice versa (Kreshastuti, 2014). A person's intention to do whistleblowing can be measured from the intention to do whistleblowing, the desire to try whistleblowing, the hard work to do internal whistleblowing and the effort to do external whistleblowing if it is not possible internally. Without someone's intention to report, the whistleblowing system will not work effectively.

This study uses 2 theories, namely Theory of planned behavior and Theory of prosocial behavior. Theory of planned behavior is used to study and predict individual behavior more specifically. Meanwhile, the theory of prosocial behavior uses a theory that supports the occurrence of whistleblowing because whistleblowing is an action that benefits the organization.

Based on the background of the problem, the hypothesis proposed in this study is as follows:
1. Does the personal cost of reporting affect the auditor's intention to do whistleblowing?
2. Does the ethical environment affect the auditor's intention to do whistleblowing?
3. Does organizational commitment affect the auditor's intention to do whistleblowing?
4. Does locus of control have an effect in moderating the relationship between personal cost of reporting and the auditor's intention to do whistleblowing?
5. Does locus of control have an effect in moderating the relationship between the ethical environment and the auditor's intention to do whistleblowing?
6. Does locus of control have an effect in moderating the relationship between organizational commitment and the auditor's intention to do whistleblowing?

II. Research methodology

The type of data used in this research is primary data which is quantitative in nature by filling out a questionnaire obtained from the respondents. The population in this study were 50 auditors. Sampling using nonprobability sampling method. The data collection technique in this study used a survey method. The data analysis method used in this study is moderated regression analysis. This test aims to determine the effect of the independent variable (free) on the dependent variable (bound) and its effect after moderation. The first stage is multiple regressions which are carried out without any moderating variables.

\[ Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \]  
\[ Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + \beta_5 X_1 Z + \beta_6 X_2 Z + \beta_7 X_3 Z + e \]

Keterangan :

Y : Intensi Auditor dalam Melakukan Whistleblowing
α : Konstanta
β₁, β₂, β₃, β₄, β₅, β₆, β₇ : Koefisien Regresi
X₁ : Personal Cost of Reporting
X₂ : Lingkungan Etika
X₃ : Komitmen Organisasi
Z : Locus of Control
X₁ Z : Interaksi Personal Cost of Reporting dan Locus of Control
X₂ Z : Interaksi Lingkungan Etika dan Locus of Control
X₃ Z : Interaksi Komitmen Organisasi dan Locus of Control
E : Variabel pengganggu (error)
III. Research Result

Analisis Regresi Linear Berganda

<table>
<thead>
<tr>
<th>Hubungan Langsung Variabel</th>
<th>Koefisien Regresi</th>
<th>Standard Error</th>
<th>t-Statistik</th>
<th>Prob</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Konstanta</td>
<td>4,255</td>
<td>0,236</td>
<td>17,858</td>
<td>0,000</td>
<td></td>
</tr>
<tr>
<td>X1 ( Y )</td>
<td>- 0,119</td>
<td>0,072</td>
<td>-1,642</td>
<td>0,107</td>
<td></td>
</tr>
</tbody>
</table>

\( R^2 = 0,053 \)

\( F \) hitung = 2,697

Sig. \( F \) hitung = 0,107

<table>
<thead>
<tr>
<th>Hubungan Langsung Variabel</th>
<th>Koefisien Regresi</th>
<th>Standard Error</th>
<th>t-Statistik</th>
<th>Prob</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Konstanta</td>
<td>2,426</td>
<td>0,138</td>
<td>17,590</td>
<td>0,000</td>
<td></td>
</tr>
<tr>
<td>X2 ( Y )</td>
<td>0,442</td>
<td>0,042</td>
<td>10,514</td>
<td>0,000</td>
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</tbody>
</table>

\( R^2 = 0,697 \)

\( F \) hitung = 110,547

Sig. \( F \) hitung = 0,000

<table>
<thead>
<tr>
<th>Hubungan Langsung Variabel</th>
<th>Koefisien Regresi</th>
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<th>t-Statistik</th>
<th>Prob</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Konstanta</td>
<td>2,638</td>
<td>0,211</td>
<td>12,493</td>
<td>0,000</td>
<td></td>
</tr>
<tr>
<td>X3 ( Y )</td>
<td>0,292</td>
<td>0,050</td>
<td>5,845</td>
<td>0,000</td>
<td></td>
</tr>
</tbody>
</table>

\( R^2 = 0,416 \)

\( F \) hitung = 34,169

Sig. \( F \) hitung = 0,000

Sumber: Data Primer Diolah, 2020

Hypothesis testing in this study was carried out partially by using the t test which can be seen as follows.

1. Table 4.1 regression analysis using the SPSS program produces a summary model showing that the amount of adjusted \( R^2 \) is 0.053, this means that 5.3% of the variation in the intensity of auditors conducting whistleblowing can be explained by variations of the independent variable Personal Cost of Reporting, while 94.7% explained by reasons other than the model. the result is that the constant is 4.255 and the regression coefficient is personal cost of reporting -0.119, then the variable intensity of the auditor doing whistleblowing is influenced by the personal cost of reporting with a mathematical equation:

\[ Y = 4.255 - 0.119 \ \text{personal cost of reporting} \]

Based on the regression analysis, the results show that the intensity of the auditor whistleblowing is not influenced by the personal cost of reporting.

2. Table 4.1 regression analysis using the SPSS program produces a summary model showing that the amount of adjusted \( R^2 \) is 0.697, this means that 69.7% of the variation in the intensity of auditors conducting whistleblowing can be explained by variations in the ethical environment independent variables, while 30.3% is explained by other causes outside the model. Table 4.1 results where the
constant is 2.426 and the ethical environment regression coefficient is 0.442, the variable intensity of the auditor doing whistleblowing is influenced by the ethical environment with a mathematical equation:

\[ Y = 2.426 + 0.442 \text{lingkungan etika} \]

Based on the regression analysis, the results show that the intensity of the auditors whistleblowing is influenced by the ethical environment.

Table 4.1 regression analysis using the SPSS program produces a summary model showing that the amount of adjusted \( R^2 \) is 0.416, this means that 41.6% of the variation in the intensity of auditors conducting whistleblowing can be explained by variations of the independent variable organizational commitment, while 58.4% is explained by other causes outside the model. Table 4.1 results where the constant is 2.638 and the regression coefficient of organizational commitment is 0.292, then the variable intensity of the auditor doing whistleblowing is influenced by organizational commitment with a mathematical equation:

\[ Y = 2.638 + 0.292 \text{komitmen organisasi} \]

Based on the regression analysis, the results show that the intensity of the auditors whistleblowing is influenced by organizational commitment.

### Analisis Regresi Moderasi

Table 4.2 Hasil Analisis Regresi Moderasi

<table>
<thead>
<tr>
<th>Hubungan Langsung Variabel</th>
<th>Koefisien Regresi</th>
<th>Standard Error</th>
<th>t-Statistik</th>
<th>Prob</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Konstanta</td>
<td>4.605</td>
<td>0.278</td>
<td>14.626</td>
<td>0.000</td>
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<tr>
<td>X1</td>
<td>0.212</td>
<td>0.265</td>
<td>0.799</td>
<td>0.428</td>
<td></td>
</tr>
<tr>
<td>X1*Z □ Y</td>
<td>-0.070</td>
<td>0.054</td>
<td>-1.296</td>
<td>0.201</td>
<td>Tidak Signifikan</td>
</tr>
<tr>
<td>( R^2 )</td>
<td>= 0.067</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F hitung</td>
<td>= 1.697</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sig. F hitung</td>
<td>= 0.194</td>
<td></td>
<td></td>
<td></td>
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<table>
<thead>
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<th>Hubungan Langsung Variabel</th>
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<th>t-Statistik</th>
<th>Prob</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Konstanta</td>
<td>3.868</td>
<td>0.043</td>
<td>89.512</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>X2</td>
<td>0.212</td>
<td>0.265</td>
<td>0.799</td>
<td>0.428</td>
<td></td>
</tr>
<tr>
<td>X2*Z □ Y</td>
<td>0.346</td>
<td>0.009</td>
<td>39.865</td>
<td>0.000</td>
<td>Signifikan</td>
</tr>
<tr>
<td>( R^2 )</td>
<td>= 0.991</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>F hitung</td>
<td>= 2678,812</td>
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<td></td>
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</tr>
<tr>
<td>Sig. F hitung</td>
<td>= 0.000</td>
<td></td>
<td></td>
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</table>

<table>
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<th>Prob</th>
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<tbody>
<tr>
<td>Konstanta</td>
<td>4.001</td>
<td>0.015</td>
<td>261.341</td>
<td>0.000</td>
<td></td>
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<tr>
<td>X3</td>
<td>-1.066</td>
<td>0.011</td>
<td>-99.295</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>X3*Z □ Y</td>
<td>0.266</td>
<td>0.002</td>
<td>130.511</td>
<td>0.000</td>
<td>Signifikan</td>
</tr>
<tr>
<td>( R^2 )</td>
<td>= 0.998</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F hitung</td>
<td>= 14595,757</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sig. F hitung</td>
<td>= 0.000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sumber: Data Primer Diolah, 2020
Table 4.2 The coefficient of determination R square in the test results above shows a value of 0.067 or 6.7%. These results indicate that the auditor's intention variable to do whistleblowing (Y) is affected by 6.7% by personal cost of reporting (X1) after interacting with the Locus of control (Z) variable. The remaining 93.3% is influenced by other variables outside the independent variables studied in this study. Based on the results of the moderated regression test of the personal cost of reporting (X1) variable on the auditor's intention to do whistleblowing after interacting with the locus of control (Z) variable, a mathematical equation can be drawn up as follows.

\[ Y = 4.065 - 0.070 \times X1 \times Z \]

From the table above, it is known that the personal cost of reporting variable interacting with locus of control (moderation) has a probability value of 0.201 above the standard significance value of 0.05. This shows that locus of control does not moderate the effect of personal cost of reporting on the auditor's intention to do whistleblowing.

Table 4.2 The coefficient of determination R square in the test results above shows a value of 0.991 or 99.1%. These results indicate that the auditor's intention variable to do whistleblowing (Y) is influenced by 99.1% by the ethical environment (X2) after interacting with the Locus of control (Z) variable. The remaining 0.9% is influenced by other variables outside the independent variables studied in this study. Based on the results of the moderation regression test for the ethical environment variable (X2) on the auditor's intention to do whistleblowing after interacting with the locus of control (Z) variable, a mathematical equation can be drawn up as follows.

\[ Y = 3.868 - 0.346 \times X2 \times Z \]

From the table above, it is known that the personal cost of reporting variable interacting with locus of control (moderation) has a probability value of 0.00 below the standard significance value of 0.05. This shows that locus of control moderates the influence of the ethical environment on the auditor's intention to do whistleblowing. The results of data analysis also showed that the moderating variable in this study, namely locus of control, was a pure moderator variable. Pure moderator is a moderating variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). This can be seen from the insignificant influence of the ethical environment variable on the auditor's intention to do whistleblowing, but the interaction of the moderating variable with the independent variable locus of control is significant on the auditor's intention to do whistleblowing.

Table 4.2 The coefficient of determination R square in the test results above shows a value of 0.998 or 99.8%. These results indicate that the auditor's intention variable to do whistleblowing (Y) is influenced by 99.8% by organizational commitment (X3) after interacting with the Locus of control (Z) variable. The remaining 0.2% is influenced by other variables outside the independent variables studied in this study. Based on the moderation regression test results of the organizational commitment variable (X3) on the auditor's intention to do whistleblowing after interacting with the locus of control (Z) variable, a mathematical equation can be drawn up as follows.

\[ Y = 4.001 - 0.266 \times X3 \times Z \]

From the table above, it is known that the variable organizational commitment interacting with locus of control (moderation) has a probability value of 0.000 below the standard significance value of 0.05. This shows that locus of control moderates the effect of organizational commitment on the auditor's intention to do whistleblowing. The results of data analysis also showed that the moderating variable in this study, namely locus of control, was a pure moderator variable. Pure moderator is a moderating variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). This can be seen from the significant influence of the organizational commitment variable on the auditor's intention to do whistleblowing, the interaction of the moderating variable with the independent variable locus of control is significant on the auditor's intention to do whistleblowing.

IV. Discussion

H1: Personal Cost of Reporting Affects Auditor Intensity in Conducting Whistleblowing

The results of this study indicate that the Personal Cost of Reporting does not affect the intention of the auditors to do whistleblowing on auditors who work at the Representative Office for Finance and Development of South Sulawesi Province. This means that the personal cost of reporting does not affect the intensity of the auditor doing whistleblowing because the auditor does not think that the personal cost of reporting can reduce the intention to do whistleblowing. The results of this study are not in line with the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), the threat that would be received by potential whistleblowers if they report fraud can be said to be a form of social pressure. Therefore, the greater a person's personal cost perception, the less the person's intention to take whistleblowing. On the other hand, if the personal cost to be incurred is decreasing, it will increase the intention to do whistleblowing.
The results of this study are in line with those stated by Ahyaruddin (2019) and Eka (2018) which state that personal cost of reporting does not have a significant effect on internal whistle blowing. Then Agustina's research (2019) also states that personal cost of reporting has no effect on the intention of the State Civil Apparatus (ASN) to do whistleblowing. However, it is contrary to research conducted by Kristianti (2018) which states that personal cost of reporting has a significant effect on internal whistle blowing.

**H2: Ethical Environment Affects Auditor Intensity in Conducting Whistleblowing**

The results of this study indicate that the ethical environment affects the intention of the auditors to do whistleblowing on auditors who work at the South Sulawesi Provincial Representative Office for Finance and Development. This can be explained that the stronger the ethical environment in which the respondent works, the higher one's intention to do whistleblowing. A positive work environment can support the behavior of an employee in order to comply with and adhere to the ethical values of the company / government agency.

The results of this study are in accordance with the theory of planned behavior which states that individual intention to behave is influenced by subjective norm factors. Subjective Norm is a certain action or behavior if the environment in which he works and the people around him can accept what the individual will do. This will result in a high awareness of the pressure from the social environment, or subjective norms in acting.

This research is in line with that conducted by Adhitya and Eka (2018) and Alrizka (2018), the ethical environment has a positive and significant effect on the intention to do whistleblowing. The stronger the ethical environment, the higher one's intention to do whistleblowing. A positive work environment can support the behavior of an employee in order to comply with and adhere to the ethical values of the company / government agency.

**H3: Organizational Commitment Affects Auditor Intensity in Conducting Whistleblowing**

The findings of this study indicate that organizational commitment affects the intention of the auditors to do whistleblowing on auditors who work at the Representative Office for Finance and Development of South Sulawesi Province. This can be explained that the higher the organizational commitment the auditor has, the higher the intention to do whistleblowing.

The results of this study support the theory of planned behavior, a psychological theory developed by Ajzen (1991) that connects belief and behavior. This theory explains how interest in behavior and behavior can be formed. Interest in this behavior is interpreted as an indication of an individual's readiness to display behavior or it can be concluded as something that precedes action.

The results of this study support the research conducted by Bagustianto (2015) which found that organizational commitment affects a person's intention to conduct a case study whistleblowing on civil servants of the Republic of Indonesia Supreme Audit Agency (BPK RI). Furthermore, Sari and Setiawati's research (2016) states that organizational commitment affects the whistleblowing intention of the study of alumni of the Accounting Professional Education Faculty of Economics and Business, Udayana University. Furthermore, research conducted by Alleyne (2016) found that non-public accountants residing in the City of Barbados who have a high organizational commitment will also be more willing to take whistleblowing actions.

**H4: Locus of Control strengthens in moderating the influence of Personal Cost of Reporting on Auditor Intensity in Conducting an Whistleblowing**

The results showed that the Locus of Control weakens the effect of personal cost of reporting on the intensity of auditors in whistleblowing who work at the South Sulawesi Representative Office of Finance and Development. This is not in line with the theory of prosocial behavior, where this theory is oriented to predict and understand the motivational influence of behavior that is not under the control or will of the individual. personal cost can be described as individual beliefs about whether or not to control the events that affect them. The intention of individuals to report violations is stronger when the reporting personal cost is lower or the personal responsibility for reporting violations is higher. A high level of personal cost implies that in an organization there is a very high retaliation for members of the organization. So that the greater the perception of a person's personal cost, the less the person's intention to do whistleblowing. So that the moderating variable weakens the personal cost in whistleblowing intention.

The results of this study are consistent with research conducted by Syaifa (2015) which examines professional commitment, moral intensity and personal cost on the intention to do whistleblowing and the results of this study are one of the personal cost variables which negatively affects the intention to do whistleblowing. Then the research conducted by Bagustianto and Nurkholis (2015) which examined the Factors Affecting the Interest of Civil Servants to Perform Whistleblowing Actions which found that one of the variables, namely Locus of Control, had a positive and significant influence on the intention to do whistleblowing.
H5: Locus of Control strengthens in moderating the influence of the Ethical Environment on Auditor Intensity in Conducting Whistleblowing

The results showed that the Locus of Control strengthens the influence of the ethical environment on the intensity of auditors in whistleblowing who work at the South Sulawesi Regional Representative Office of the Development and Financial Supervisory Agency. The results of this study are consistent with the prosocial behavior theory which suggests behavior that changes things to be better than physical / psychological conditions. There are two views regarding the factors that influence ethical actions taken by an individual. First, the view that argues that unethical actions or decisions are more influenced by the moral character of the individual. Second, unethical actions are more influenced by the environment in which the individual works.

The results of this study are in line with research conducted by Bagustianto (2015) which found that organizational commitment affects the intention of whistleblowing studies on alumni of the Accounting Development and Financial Supervisory Agency. The results of this study are consistent with the prosocial behavior theory which suggests behavior that changes things to be better than physical / psychological conditions.

H6: Locus of Control strengthens in moderating the influence of organizational commitment on Auditor Intensity in Conducting Whistleblowing

The results show that the Locus of Control strengthens the influence of organizational commitment on the intensity of auditors in whistleblowing who work at the South Sulawesi Regional Representative Office of the Development and Financial Supervisory Agency.

In connection with the increased organizational commitment that an auditor has, this is in line with the theory of prosocial behavior which predicts how a person will respond before doing something. One of the factors that encourage humans before doing something, namely the tendency of the human mindset to consider the cause and effect that he will receive when he does something (locus of control). Every individual has a different tendency to focus on control. If it is related to the auditor's intention to do whistleblowing, the dominant role of locus of control is internal focus of control because internal locus of control tends to believe that everything that happens is a result of human activity itself and not caused by other people. A person has full control over everything that happens in his life. So, it can be concluded that the higher the level of organizational commitment a person has, will strengthen the relationship between the direct influence of locus of control on the auditor's intention to do whistleblowing.

The results of this study are in line with research conducted by Surolia (2018) which found that organizational commitment affects a person's intention to conduct case study whistleblowing on civil servants of the Republic of Indonesia Supreme Audit Agency (BPK RI). Sari and Setiawati's research (2016) which states that organizational commitment affects the intention of whistleblowing intention which found that one of the variables, namely organizational commitment, had a positive and significant effect on the intention to do whistleblowing.

V. Conclusions and Suggestions

Based on the results of hypothesis testing and discussion of the effect of personal cost of reporting, ethical environment and organizational commitment to the intention of auditors to do whistleblowing with locus of control moderated, the following conclusions can be drawn:

1. Personal cost of reporting has no effect on the intensity of the auditor doing whistleblowing. It can be interpreted that the sanctions that will be given and faced by whistleblowers when conducting whistleblowing are not one of the main considerations for the reporter to do whistleblowing so that it can increase the intention to do whistleblowing.

2. The ethical environment has a positive effect on the intensity of auditors to do whistleblowing. It can be interpreted that the stronger the ethical environment in which the respondent works, then the person's intention to do whistleblowing also increases. This is in accordance with the planned behavior theory that individual intentions are influenced by subjective norms.

3. Organizational commitment has a positive effect on the intensity of the auditor doing whistleblowing. It can be interpreted that the stronger the organizational commitment of an auditor, the higher the intensity of whistleblowing.

4. Locus of control cannot moderate the effect of personal cost of reporting on auditor intensity in whistleblowing. It can be interpreted that the existence of a low whistleblower perception of the personal cost of reporting violations such as the threat of similar retaliation from violations makes whistleblower intentions low. So that the moderating variable weakens the personal cost in whistleblowing intention.

5. Locus of control can moderate the influence of the ethical environment on the intensity of auditors in whistleblowing. These findings indicate that locus of control strengthens the influence of the ethical
environment on the intensity of the auditor whistleblowing. This proves that auditors who work at the South Sulawesi Representative Office of Finance and Development who have a high locus of control will support the ethical environment when the auditors are whistleblowing.

6 Locus of control can moderate the effect of organizational commitment on the intensity of auditors in whistleblowing. These findings indicate that locus of control strengthens the effect of organizational commitment on the intensity of auditors to whistle blows. This proves that auditors who work at the South Sulawesi Representative Office of Finance and Development who have a high locus of control will support organizational commitment when the auditor is whistleblowing.
Daftar Pustaka


