

Whistleblowing in Government Institutions

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Abstracts: This study aims to examine the effect of organizational commitment, personal cost, the level of seriousness of cheating on attitudes towards whistleblowing with interest in conducting whistleblowing as an intervening variable on a State Civil Apparatus in an Indonesian City. This study uses a survey method using primary data obtained from questionnaires. The population in this study is the State Civil Apparatus several government institutions. The number of samples in this study was 100 respondents taken using a purposive sampling technique. This research model is quantitative descriptive using analytical research methods—data analysis techniques using Partial Least Square. Organizational commitment and personal costs have a significant positive effect on whistleblowing intentions. Meanwhile, the level of cheating seriousness, although it has a positive effect, has a significance value of less than 10%. Personal Cost is also proven to have a significant positive effect on attitude towards whistleblowing. Although both have a positive effect on attitude towards whistleblowing, organizational commitment, cheating seriousness level and intention to whistleblowing do not have a significant effect on attitude towards whistleblowing.

Keywords: *Organizational Commitment; Personal Cost; Cheating Seriousness Level; Interest in Conducting Whistleblowing; Attitudes towards Whistleblowing.*

INTRODUCTION

The Association of Certified Fraud Examination (ACFE) states that there are frauds in accounting which can be categorized into three groups, namely fraud in financial statements, misuse of assets and corruption. The government and administrative sectors have a high proportion of fraud and corruption cases, ranked third at 50%. Based on the report, fraud or fraud that occurs must of course be followed up and is the responsibility of everyone involved in the government. Therefore, an action is needed to reveal errors or fraud in the government. One of the actions that can be taken is whistleblowing. Fraud has factors that cause fraud and cannot be separated from the concept of fraud diamond. There are four causes of fraud, namely pressure, pressure can be caused by financial or non-financial needs. The second cause of fraud is opportunity, opportunity occurs because of the lack of effective internal controls that exist within the organization (Aida, Helmy, & Setiawan, 2019)

Cases of criminal acts of corruption have become a big problem in government, even criminal acts of corruption are classified as extraordinary crimes, namely extraordinary crimes. Based on data from transparency org, Indonesia is ranked 85th in the world for countries with high levels of corruption. According to Tuanakota (2014), starting from eradication to corruption cases since the New Order until now has reached more than IDR 1000 trillion. An overview of fraud problems that occur in Indonesia can be seen in the 2019 Semester Examination Results Summary (IHPS) I report by the Indonesian Supreme Audit Agency (BPK RI). Based on IHPS I 2019, out of 692 inspection reports (LHP) to the Central Government, Regional Governments including Regional Owned Enterprises (BUMD), as well as State Owned Enterprises (BUMN) found

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14,965 cases. These cases include weaknesses in the internal control system (SPI), non-compliance with laws and regulations worth IDR 9.68 trillion, as well as problems of inefficiency, ineffectiveness and ineffectiveness worth IDR 676.81 billion.

Disclosure of corruption cases that occurred in Indonesia is very complicated in its proof, considering that the cases that occurred were carried out jointly (which involved more than one person), and of course there were parties who acted as whistleblowers. A person's attitude is a feeling reaction that is in him to what is happening in his environment. Attitude towards whistleblowing is an act, from an employee (or former employee), to disclose what he believes to be illegal or unethical behavior to higher management/top management (internal whistleblowing) or to authorities/authorities outside the organization or to the public (external whistleblowing). (Bouville, 2009).

The results of research regarding attitudes towards whistleblowing conducted by Bagustianto and Nurkholis (2015) and Astuti and Andayani (2016) and Wakerkwa (2018) show that attitudes towards whistleblowing have a positive effect on the intention to take whistleblowing action, while research conducted by Aliyah & Marisa (2017) and Aliyah (2017) shows that attitudes towards whistleblowing have no significant effect on the intention to take whistleblowing actions.

Research on organizational commitment to intention to take whistleblowing actions was conducted by Bagustianto and Nurkholis (2015), Wakerkwa (2018) and Aida, et.al, (2019) in their research entitled "Factors Influencing Interest in Civil Servants (PNS) to Take Whistleblowing Actions", indicating that organizational commitment has a positive effect on the intention to take whistleblowing actions, while research conducted by Aliyah (2017) regarding the Analysis of Factors Influencing Employee Interest in Taking Whistleblowing Actions, Aliyah & Marisa (2017) in their research on Analysis of the Factors Influencing Employee Interest in Taking Whistleblowing Actions with the Reward Model as a Moderate Variable shows that organizational commitment has no significant effect on the intention to take whistleblowing actions.

Disclosure of criminal acts of corruption is usually through the insiders themselves. Being a person who opens or discloses a criminal act of corruption that occurred in his institution is not an easy matter. That person will be faced with an ethical dilemma in deciding whether to "blow the whistle" or let it remain hidden. The act of "blowing the whistle" can be seen as a traitor and or vice versa as a hero.

Research on personal costs on employee interest in taking whistleblowing actions was carried out by Aliyah (2017), Aliyah & Marisa (2017) and Wakerkwa (2018). The results of this study indicate that personal costs affect employee interest in taking whistleblowing actions, while research conducted by Bagustianto & Nurkholis (2015) and Aida, et.al, (2019) shows that personal costs do not affect employee interest in taking whistleblowing actions.

An organization will have bad consequences if the fraud that occurs within the organization is serious. If an employee or employees see an alleged fraud that will have a negative impact on the organization, then that person will develop an intention to carry out a whistleblowing. The views of members of the organization on the seriousness of the fraudulent acts that occur will differ from their point of view. There are those who think that it will have a bad impact on their organization, while other members will think that it will not have too bad an impact on their organization (Bagustianto, 2012).

The results of research on the seriousness of fraud conducted by Bagustianto and Nurkholis (2015), Aliyah & Marisa (2017), Wakerkwa (2018) and Aida, et.al, (2019) show that the seriousness of fraud affects employees' interest in taking whistle-blowing actions, while research conducted by Aliyah (2017) shows that the seriousness of fraud has no effect on employees' interest in taking whistleblowing actions.

LITERATURE REVIEW

Commitment to an organization is an important factor for management when looking for employees. An employee who has a high level of commitment to the organization will try to protect the organization from people who will harm the

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organization. The employee will be willing to work full time to advance the organization, maintain organizational assets and strive to realize the organization. Organizational commitment is a real strength for the individuals involved in it. There are three factors related to organizational commitment, namely: (Allen and Meyer, 2013)

- a. Strong belief in and acceptance of the goals and values of the organization;
- b. Willingness to exert sufficient effort on behalf of the organization; and
- c. Strong desire to maintain membership in the organization (loyalty).

Employees who have high organizational commitment will develop a high sense of belonging to the organization so that they will not hesitate to do whistleblowing because they believe this action will protect the organization from destruction.

Research conducted by Bagustianto and Nurkholis (2015) states that organizational commitment has a positive effect on intention to do whistleblowing. In line with Aliyah's research, (2017) that organizational commitment will increase whistleblowing. From the description above, it is suspected that organizational commitment has an effect on intention to do whistleblowing, so the hypothesis to be tested in this study is:

H1: Organizational commitment influences intention to do whistleblowing

Personal costs or reporting personal costs are the impact or can be called revenge that will be received if someone commits fraud or is committed by another person. The personal costs that the complainant will receive will strengthen or even make the person reluctant to report fraud in the organization. If the effect arising from reporting is large, it will reduce a person's desire to report fraud. A person naturally wants to protect himself more. So someone will tend to report (whistleblowing) if the effect they receive is small. Individuals with high Self-Efficacy will tend to be more courageous in disclosing fraud that occurs in their organizational environment because they have confidence in their abilities (Purnomo and Lestari, 2010)

Aliyah's research, (2017) also shows that personal costs have a positive and significant influence on the intention to do whistleblowing. From the description above, it is suspected that personal costs have an effect on intention to do whistleblowing, so the hypotheses to be tested in this study are:

H2: Personal costs affect the intention to do whistleblowing

According to Winardi (2013) someone will consider the consequences of a fraud before taking action on the fraud. The seriousness level of fraud can be in the form of the perception of how someone puts the level of the problem. Also about how someone perceives the negative impact that may be caused by the problem that occurs. There are two possible directions for the relationship between the seriousness of the fraud and the interest in whistleblowing, namely: a) It has a positive effect. The greater the value or impact of fraud that is known, the greater the sense of responsibility of members of the organization to disclose it or vice versa. b) Negative influence. The level of fraud that is always significant can increase the risk of whistleblowing, so that whistleblower behavior can become more conservative and avoid acting aggressively in disclosing it.

Wakerkwa's research, et.al (2018) states that the seriousness of fraud will increase whistleblowing and research conducted by Aliyah (2017) also states that the seriousness of fraud will have a positive effect on the intention to do whistleblowing. From the description above, it is suspected that the seriousness of the fraud has an effect on the intention to do whistleblowing. then the hypothesis to be tested in this study are:

H3: The level of seriousness of fraud on intention to do whistleblowing

The relationship between organizational commitment and whistleblowing attitude is very close. According to Near and Miceli, 1985 in Marta (2019), whistleblowing is the

disclosure of illegal, immoral and unlawful actions by members of an organization about one's behavior to people who have organizational authority. The attitude of the whistleblowing method is very important in preventing violations, fraud, and abuse of power (Jalilvand et al., 2017). Whistleblowing is a very important tool for obtaining fraud and reporting fraud that occurs within the organization.

Whistleblowing actions carried out by someone are considered as heroic behavior, but on the one hand many people revile whistleblowers as troublemakers, employees who feel dissatisfied in their organizations and are considered as unethical acts because they expose the mistakes of their own friends in their organization. Research conducted by Marta (2019) states that organizational commitment has a positive effect on whistleblowing attitudes. From the description above it is suspected that organizational commitment has an effect on whistleblowing attitudes, so the hypothesis to be tested in this study is:

H4: Organizational commitment influences intention to do whistleblowing

Personal cost is a risk faced by whistleblowers. Risk of revenge in the form of assassination of character and good name, making it difficult or embarrassing for whistleblowers within the organization, eliminating additional income, and other forms of discrimination or harassment. Other retaliation can be in the form of performance appraisals, delays in salary increases, transfers to positions that are not comfortable in the organization and others.

Employees who have loyalty to the organization will determine their attitude if there is fraud in their organization. According to Ajzen, 1991 in Raharjo (2015), attitude towards behavior is determined by a combination of behavioral beliefs and evaluation of results. Behavioral beliefs are individual beliefs about the positive or negative consequences of certain behaviors, while outcome evaluation is an individual's evaluation of the consequences obtained from a behavior. From the description above it is suspected that personal costs have an effect on whistleblowing attitudes, so the hypotheses to be tested in this study are:

H5: Personal costs have an effect on whistleblowing attitudes

Employees who have high loyalty to their organization, if they know that there is an act of fraud, especially if the act of fraud is serious, then they will take a stand. This attitude can be positive or negative. It is positive in the sense that it will act as a whistleblower or just silence the incident.

Employees who have high moral intensity will have an attitude. This attitude is positive. Therefore, employees will tend to take actions that they think are right, including taking whistleblowing actions. The employee thinks that the actions taken will make the organization better, considering the seriousness of fraud has increased. From the description above, it is suspected that the seriousness of fraud affects whistleblowing attitudes, so the hypotheses that will be tested in this study are:

H6: The seriousness of the fraud has an effect on whistleblowing attitudes

Understanding Attitude according to Sarwono and Meinarno (2015), a person's readiness to act in a certain way towards certain things. This attitude can be positive or maybe negative, whereas according to Azwar S. (2013), attitude is a general evaluation made by humans towards themselves, other people, objects or issues that occur.

Judging from the above understanding, a person's attitude is a reaction to feelings that exist in him to what is happening in the surrounding environment. Attitude is also a factor that an individual has about the belief that what he thinks has a beneficial or possibly detrimental effect on him.

Attitude towards whistleblowing is an action taken by someone to report a violation that has occurred to the authorities. This whistleblowing behavior is based on

the attitude that an individual has about the belief that what he is doing is beneficial to his organization. That way, someone who can become a whistleblower must have a firmness component that whistleblowing is an action that has positive consequences. The persistence of positive consequences owned by a whistleblower will be evaluated by the value system that is owned by each individual which will produce positive attitudes, attitudes that can encourage a person's tendency to do whistleblowing. Thus, the greater the tendency of a person's positive attitude to do whistleblowing.

The results of the research by Bagustianto & Nurkholis (2015) show that there is a significant and positive influence on intention to do whistleblowing. From the description above, it is suspected that attitudes towards whistleblowing have an effect on intention to do whistleblowing. The hypothesis to be tested in this study is:

H7: Interest in doing Whistleblowing has an effect on Attitudes towards Whistleblowing

Organizational commitment shows the loyalty of a member of the organization to the organization. People who have high loyalty will try their best to support the organization in achieving its goals. Besides that, organizational commitment shows a reciprocal relationship between the organization and its members or implies an active relationship between members of the organization and their organization.

Someone who has high organizational commitment, of course, will tend to make efforts or actions to save the organization from fraud or fraudulent actions committed by someone in their organization. So this is what makes someone who has high organizational commitment tend to be more willing to take whistleblowing actions.

A person's interest is based on attitude. If someone has an interest in doing something, then that person has an attitude. Interest in the Big Indonesian Kanus means a high tendency towards something. High interest in whistleblowing will give birth to an attitude. Attitude is a person's positive or negative feelings if they have to take an action. According to Ajzen (1991) in Theory of Planned Behavior in Perdana, et al (2018), attitude is defined as the sum of feelings (affection) that a person feels to support or reject an object faced and these feelings are measured by an evaluative scale such as good or bad bad, agree or disagree and important or not important. If the positive attitude that someone has in the organization leads to the cessation of acts of fraud, then they will do whistleblowing. Based on this description, the hypotheses to be tested in this study are:

H8: Organizational commitment influences attitudes towards whistleblowing with intention to do whistleblowing as an intervening variable

Personal cost is a risk that must be borne by the whistleblower. One of the risks taken by whistleblowers is the existence of threats or revenge from perpetrators of fraud if reported. If an employee reports, of course the employee will consider the bad impact he will receive. If the impact is large, of course it will reduce someone's desire to report.

. Ajzen (1991) in Indra (2018) defines interest as a behavioral disposition, which until there is the right time and opportunity, will be manifested in the form of action. High interest in something causes someone to have an interest in taking an action. Actions taken by an individual in accordance with the attitude he has towards a behavior. It is the attitude towards positive behavior that the individual will choose to behave in his life. Based on this description, the hypotheses to be tested in this study are:

H9: Personal costs affect attitudes towards whistleblowing with an intention to do whistleblowing as an intervening variable

According to Near and Miceli, 1985 in Putra (2018), organizational members who observe fraudulent acts, especially if the fraudulent actions are serious, are more likely to want to take whistleblowing actions. Measuring the seriousness of fraud can be seen from its consequences for the organization. Employees will tend to report fraud that

occurs if it has a significant financial impact on the organization. The impact that occurs in the financial can result in the organization sinking. That is what causes employees to have an interest in carrying out whistleblowing.

High interest in whistleblowing will give birth to an attitude. Attitude is a positive or negative view of something. The better or positive the view, the greater a person's intention to take an action. An employee who knows there is a serious level of fraud that will later have a negative impact on the organization will develop an interest in conducting whistleblowing. Based on this description, the hypotheses to be tested in this study are:

H10: The seriousness level of fraud has an effect on intention to do whistleblowing with attitude towards whistleblowing as an intervening variable

Employees who are committed to the organization will show positive behavior and attitudes towards the organization by realizing the vision and mission of the organization so that they can realize organizational goals. Organizational commitment is behavior that is shown by individuals as a form of loyalty to the organization and shows the form of the individual's attention to the organization by showing actions that prove that the individual is committed to the company and this continues with success and prosperity. In this case it relates to the individual's attitude towards the organization in making decisions that depend on the individual's behavior, every individual action and decision will be the concern and assessment of others (Sihaloho and Wahyu Meiranto, 2019)

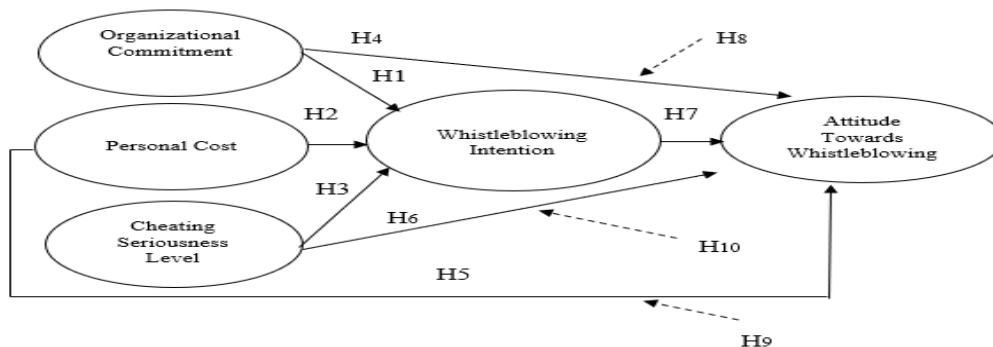
Personal cost is an employee's view of the existence of a risk if the person concerned does a whistleblowing. The risk could be revenge from colleagues, superiors or management. The greater the perception of personal costs, the less interest in doing whistleblowing, if someone has high self-efficacy (Purnomo and Lestari, 2010).

The size of a level of fraud that occurs in organizations varies widely. Some are based on the level of materiality and some are based on qualitative. The concept of materiality level in fraud is based on variations in the value of losses that occur within the organization. The concept of materiality is easy to apply because the indicators are clear, measurable and easy to observe. While the qualitative concept emphasizes a wrong action that results in the loss of other parties.

Interest is a picture of a person's high desire. The desire will give birth to an attitude. The theory that underlies an attitude towards whistleblowing is Prosocial behavior. According to Dozer and Miceli (1985) in Bagustianto (2015) states that the act of carrying out whistleblowing is prosocial behavior because in general this behavior will benefit other people or organizations, besides that it can also be beneficial for the whistleblower himself when he is involved in a criminal case. Positive behavior causes employees to do whistleblowing.

Based on the hypothetical relationship and framework that has been stated above, it can be described in the following chart:

Figure 1 – Research Framework



Source: Developed for the study (2023)

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RESEARCH METHOD

This study uses a survey method using primary data obtained from questionnaires. The population in this study is the State Civil Apparatus in the Regional Work Unit of the Inspectorate, Regional Planning Agency, Regional Revenue Service, and Financial & Assets Management, Environmental Service, Food Security Service, and Agriculture & Plantation Service in an city in Indonesia. The number of samples in this study was 100 respondents taken using a purposive sampling technique. This research model is quantitative descriptive using analytical research methods—data analysis techniques using Partial Least Square (PLS).

RESULTS

Hypothesis testing is also intended to prove the truth of research allegations or hypotheses. The results of the correlation between variables are measured by looking at the path coefficients and their level of significance which are then compared with the research hypotheses contained in chapter two. The significance level used in this study is 5%. The following hypotheses are intended to prove the truth of the researcher's allegations.

Table 1: Path Coefficients & P-values Model Direct Effect

	Organization al Commitment	Person al cost	Cheating Seriousne ss Level	Whistleblowi ng Intention	Attitude Towards Whistleblowi ng
Whistleblowi ng Intention (Y ₁)	0,288 (0,001)	0,414 (<0,001)	0,126 (0,097)		
Attitude Towards Whistleblowi ng (Y ₂)	0,087 (0,189)	0,663 (<0,001)	0,031 (0,378)	0,107 (0,136)	

Source: Statistical Output (2023)

From the table above, organizational commitment and personal costs have a significant positive effect on whistleblowing intentions. Meanwhile, the level of cheating seriousness, although it has a positive effect, has a significance value of less than 10%. Personal Cost is also proven to have a significant positive effect on attitude towards whistleblowing. Although both have a positive effect on attitude towards whistleblowing, organizational commitment, cheating seriousness level and intention to whistleblowing do not have a significant effect on attitude towards whistleblowing.

Table 2: Mediation Testing Results

	Indirect effect	Direct Effect	Total Effect	VAF	Conclusion
Organizational Commitment → Whistleblowing Intention → Attitude Towards Whistleblowing	0,288 × 0,107 = 0,031	0,087	0,118	$\frac{0,031}{0,118} = 0,263$	Partial Mediation
Personal Cost → Whistleblowing Intention → Attitude Towards Whistleblowing	0,414 × 0,107 = 0,044	0,663	0,707	$\frac{0,044}{0,663} = 0,066$	No Mediation
Cheating Seriousness Level	0,126 × 0,107 = 0,013	0,031	0,044	$\frac{0,013}{0,044} = 0,295$	Partial Mediation

	Indirect effect	Direct Effect	Total Effect	VAF	Conclusion
→ Whistleblowing Intention → Attitude Towards Whistleblowing					

Source: Statistical Output (2023)

The mediation test results show that whistleblowing intention partially mediates the relationship between organizational commitment and cheating seriousness level towards attitude towards whistleblowing.

DISCUSSION

The results of this study are in line with research conducted by Bagustianto and Nurkholis (2015), Wakerkwa (2018) and Aida, et.al, (2019). The results of this study indicate that organizational commitment has a positive effect on the intention to take whistleblowing action. The results of testing the hypothesis statistically show that the organizational commitment variable has a significant positive effect on the intention to take whistle-blowing action. Most respondents agree with the statement of the influence of organizational commitment variables on the intention to do whistleblowing given by researchers. Organizational commitment reflects the employee's relationship with the organization where the employee belongs. Employees who have high organizational commitment to their organization will show a positive attitude and will try to improve their performance, realize the vision and mission of the organization and defend the organization. The existence of a sense of belonging to the organization makes the employee willing to do anything to protect the organization from being destroyed by fraud. The existence of fraud that occurs within the organization, will be considered something that endangers the organization, so that whistleblowers emerge. This attitude is a positive attitude that arises from employees in protecting their organization from fraud.

The results of this study are in line with research conducted by Bagustianto & Nurkholis (2015), Aliyah (2015) and Aida, et.al, (2019) which shows that personal costs affect employee interest in taking whistleblowing actions. Most respondents agree with the statement of the effect of the personal cost variable on the intention to do whistleblowing given by the researcher. Disclosure of criminal acts of corruption committed by law enforcers such as the prosecutor's office, the police and the KPK, if not through wiretapping by catching hands, usually through the insiders themselves. Being a person who opens or discloses a criminal act of corruption that occurred in his institution is not an easy matter. That person will be faced with an ethical dilemma in deciding whether to "blow the whistle" or let it remain hidden. The act of "blowing the whistle" can be seen as a traitor and or vice versa as a hero.

There is no effect of personal cost on intention to do whistleblowing in this study, possibly due to fear, anxiety, fear of retaliation if you become a whistleblower. This is because corruption that occurs in an institution does not involve just one person, but several people who may commit fraud on a massive scale. Besides feeling afraid, worried and anxious about revenge, there is also a possibility that fraud that occurs in institutions is something that is familiar so that it does not prioritize personal costs.

The results of this study are in line with research conducted by Aliyah (2015) and Andayani (2016) which shows that the seriousness of fraud does not affect employee interest in taking whistle-blowing actions. The majority of respondent agrees with the statement of the influence of the variable seriousness of fraud on the intention to do whistleblowing given by the researcher. Organizational members who observe suspected fraud are more likely to do whistleblowing if the fraud is serious (Bagustianto and Nurkholis, 2015). The existence of serious fraud will result in the destruction of the organization. The higher the materiality level of fraud, the greater the consequences that are detrimental or harmful to the organization (Bagustianto and Nurkholis, 2015). The results of this study indicate that the seriousness of fraud has no significant effect on the

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intention to do whistleblowing. Employees within the city government are potential whistleblowers where employees have the perception that all types of fraud that occur within their organizational environment are types of fraud that are common in their work environment. He considers that this does not cause a relatively large impact on himself and his organization.

Commitment is a form of an individual's desire to provide loyalty to an organization. Commitment also shows an emotional attachment to a group; therefore, commitment is considered as an attitude (Chong, 2014 in Marta, 2019). Organizational commitment shows a strong desire of an individual to remain part of an organization and support the organization to achieve its goals. Besides that, commitment shows a feeling of employees, that it is the organization that provides their livelihood. Most respondents agree with the statement of the influence of organizational commitment variables on whistleblowing attitudes given by researchers. An individual's strong commitment to his organization will give birth to an attitude. According to Jalilvand et al., 2017 in Marta (2019), attitude towards whistleblowing is an important monetary instrument to prevent violations, fraud and abuse of authority. Besides that, attitude towards whistleblowing is also an important instrument for finding errors in the management system.

The results of the study show that organizational commitment has no significant effect on whistleblowing behavior because individuals who have organizational commitment always take risks for the progress of their organization (Neves and Eisenberger, 2014) in Marta (2019). The attitude to carry out whistleblowing requires high courage, great sacrifices that must be owned by an employee and only employees who have a strong attachment to the organization are able to do this. Personal cost is the risk faced by employees when acting as a whistleblower. This risk can be of various kinds faced by employees, such as threats, terror, transfers, delays in promotion or position in the organization and so on. The impact of this fear is what causes employees to be silent if there is fraud in their organization. Based on Law no. 31 of 2014 concerning Protection of Witnesses and Victims, it is expected to reduce the risk of whistleblowers if the person concerned reports corruption so that employees have the courage and confidence to do whistleblowing. Most respondents agreed with the statement of the influence of the personal cost variable on the whistleblowing attitude given by the researcher. The results show that the personal cost variable (X2) has a significant positive effect on whistleblowing attitudes (Y2). The significant influence of personal cost variables on attitudes towards whistleblowing indicates that respondents are aware that to become a whistleblower requires a strong determination because there is a risk of revenge that arises in the future that they will bear, such as threats, delays in promotion, transfers, reporting back on defamation and so on.

The seriousness of fraud can be measured by its impact on the organization. Each organization will have a different perception of the total level of seriousness of the fraud. If the level of fraud has a very large impact on the organization, then it is a very serious fraud. If that happens, members of the organization who observe suspected fraud will carry out a whistleblowing. The respondent agrees with the statement of the influence of the variable seriousness of fraud on the whistleblowing attitude given by the researcher. Attitude reflects a person's feelings towards something. Feelings can be positive or negative. Whistleblowing attitude is the feeling of employees if they see fraud occurring within their organization and impacting their organization, then they will act as a whistleblower.

The results show that the variable of the seriousness of fraud (X3) has no significant positive effect on whistleblowing attitudes (Y2). The results of the study indicate that the seriousness of fraud has no significant effect on whistleblowing attitudes because the perception of each member in the organization on the seriousness of fraud is different. Organizational members are likely to have different reactions to various types of fraud and the level of seriousness of fraud to commit whistleblowing.

The variable of the seriousness level of fraud towards whistleblowing attitudes shows the largest insignificant value, namely 0.378 compared to the variable organizational commitment of 0.189 with the variable interest in carrying out whistleblowing of 0.136 because respondents have different perceptions of the level of

seriousness of fraud and respondents think that cases of corruption that occurred in the city, the magnitude is insignificant compared to cases that occur nationally.

The results show that the variable interest in whistleblowing (Y1) has no significant positive effect on whistleblowing attitudes (Y2). Most respondents agree with the statement of the influence of the interest variable to whistleblowing on the whistleblowing attitude given by the researcher. The intention to do whistleblowing has no effect on whistleblowing attitudes due to the lack of individuals who believe that a behavior can produce positive results so that these individuals do not have an attitude. If the individual believes that a behavior can produce negative results, then the individual has a negative attitude towards the behavior. Logically, the attitude tendency to support whistleblowing action will increase a person's interest in doing so. So it can be interpreted that the smaller the tendency of a Civil Servant (PNS) to support whistleblowing, the less interest he has to do whistleblowing, and vice versa.

The results showed that interest in whistleblowing (Y1) was an intervening variable in the interaction between organizational commitment (X1) and whistleblowing attitudes (Y2). Calculation results with Variance Accounted For (VAF) of 26.3%. The VAF value is between 20% - 80%, then the intention to do whistleblowing (Y1) is an intervening variable. Strong commitment from employees to the organization is employee loyalty and at the same time the love of employees in the organization. An employee who has a high commitment to his organization, of course, does a good job and this will increase the progress of the organization while at the same time increasing the welfare of the employee himself. High commitment will give birth to interest which at the same time will make the attitude to do something. Interest is a drive or desire in a person on a particular object. Interest in whistleblowing arises because employees have a high commitment to the organization. So that from this interest will give birth to an attitude of an individual to do something positive, namely as a whistleblower.

The results of the study show that interest in whistleblowing (Y1) is not an intervening variable in the interaction between personal cost (X2) and whistleblowing attitudes (Y2). Calculation results with Variance Accounted For (VAF) of 6.60%. The VAF value is below 20%, then the intention to do whistleblowing (Y1) is not an intervening variable. Personal cost is a risk that must be borne by employees if they become whistleblowers. The higher the risk will reduce the attitude of employees to take whistleblowing actions. Whistleblowing attitude arises when employees have an interest in whistleblowing. Whistleblowing interest is not an intervening variable, perhaps also because employees have recognized issues regarding broader social responsibility related to whistleblowing, because they can accept sanctions imposed by management or co-workers in their decision to become whistleblowers in communicating violations that occur within the organization, so will reduce the interest to do whistleblowing.

The results showed that interest in whistleblowing (Y1) was an intervening variable in the interaction relationship between the variable seriousness of fraud (X3) towards whistleblowing (Y2). The results of calculations with Variance Accounted For (VAF) were 29.5%. VAF values were between 20% - 80%, then the intention to do whistleblowing (Y1) is included in the intervening variable.

The seriousness of the fraud can be seen from its impact on the organization, the motivation of the perpetrators of the fraud, and whether the fraud is ethical or unethical. Employees will report fraud in their organization if the fraud will have an impact on their organization, especially with regard to finance. Employee perceptions of the level of fraud will vary, depending on how the impact will affect the organization.

A high level of fraud, which has a huge impact on the organization, will have an impact on employees' interest in whistleblowing. An interest in carrying out whistleblowing will appear accompanied by an attitude to take action to become a whistleblower. Individuals who become whistleblowers must have confidence that the act of becoming a whistleblower is the right and appropriate action, because it has social consequences and strong pressure from various parties that are not in line with their attitude. On the one hand, this action is a positive thing for many parties, for example it can prevent harm to the organization, as a control over the management system and can increase public

interest and moral satisfaction. So, the greater the tendency of a person's interest in doing whistleblowing, the more positive a person's attitude will be to take action as a whistleblower.

CONCLUSION

Based on the results of data analysis and discussion, it can be concluded as follows. The results of the analysis show that organizational commitment has a significant positive effect on the intention to do whistleblowing. Personal costs have a significant effect on the intention to do whistleblowing. The seriousness of the fraud does not have a significant positive effect on the intention to do whistleblowing. Organizational commitment has no significant effect on attitudes towards whistleblowing. Personal cost has a significant positive effect on attitudes towards whistleblowing. Seriousness level of fraud has no significant effect on attitudes towards whistleblowing because the perception of each member in the organization on the seriousness of fraud is different. The intention to do whistleblowing has no significant effect on attitudes towards whistleblowing. Interest in doing whistleblowing is not an intervening variable in the interaction between personal cost variables and whistleblowing attitudes. The interest in doing whistleblowing is an intervening variable in the interaction relationship between the variable seriousness of fraud and the attitude of whistleblowing. The personal cost variable has no significant effect on the intention to commit whistleblowing. Due to several limitations in this study. We suggest to add other variables that influence intention or attitudes towards whistleblowing such as locus of control and developing question items on variables that are suspected of influencing whistleblowing behavior. More governmental institution will be better.

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