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Internal Whistleblowing: Analysis of Personal Characteristics and Organizational Commitments with Ethical Climate as Moderating Variables

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ABSTRACT

The desire of individuals within an organization to be willing to take whistleblowing actions will be very beneficial for the organization to achieve its goals. However, the desire or intention to carry out internal whistleblowing is still low in practice. This can be caused by organizational commitment, Personal Cost, Machiavellian Character, and Ethical Climate. This study examines and analysis the effect of organizational commitment, personal cost, and machiavellian character on the intention to carry out internal whistleblowing with an ethical climate as a moderating variable. This research was conducted using a survey method by distributing questionnaires to civil servants in the finance department of the Riau Provincial Government. The non-probability sampling technique does the sampling technique. Seventy-three questionnaires can be used. Data analysis using WarpPLS 7.0. The findings of this study suggest that the intention to engage in internal whistleblowing is influenced by organizational commitment, personal cost, and Machiavellian character. The influence of organizational commitment, personal cost, and machiavellian character on the intention to engage in internal whistleblowing can be moderated by the ethical context.

INTRODUCTION

In Indonesia, fraud is still an issue. According to the Association of Certified Fraud Examiners (ACFE), fraud is defined as purposeful fraud or unlawful conduct (manipulation or providing false information to third parties) carried out by individuals from within or outside the organization for monetary advantage. Or organizations that hurt others either directly or indirectly. Fraud or fraud can be prevented because, in an organization, there are internal controls, one of which acts as a deterrent and detects fraud. However, there are still weaknesses in the internal control, including human error, overriding aspects of internal control, and collusion (Imam Ghozali & Latan, 2015) (Saiful et al., 2018). When internal controls are inadequate, fraud is straightforward to occur, so it has a destructive impact on the company or organization. due to the weakness of the internal control system. (Peterson & Gibson, 2003)

There is a violation reporting system called the whistleblowing system to overcome the problem of weak internal control. In order to prevent irregularities and fraud practices and to strengthen the application of good governance principles, the whistleblowing system is a component of the internal control system (KNKG, 2008). The importance of this whistleblowing system is carried out, one of which is because whistleblowers can come from anywhere, either internal or external to the organization. (KNKG, 2008) The party reporting the violation is called the whistleblower or the

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whistleblower. Employees of the organization itself work as whistleblowers (internal parties), but the whistleblower may come from an external party. Whistleblowers are employees of the organization itself, but the whistleblower can come from an external party (KNKG, 2008)

But in reality, someone is not interested in becoming a whistleblower; this is evidenced in the 2018 Global Fraud Survey Report; it is known that only 32% of respondents used a whistleblowing hotline compared to the previous year, which was 68% of respondents. This significant decrease is due to one of the reasons for the lack of legal protection and the lack of confidentiality for whistleblowers who may have no intention to report. Whistleblowers must be confident that their reports will be handled confidentially because they risk their position being subjected to intimidation and retaliation from those involved in the fraud.

When going to whistleblowing, every individual or internal party in an organization will think about the personal impact on him, which is called personal cost. The personal cost is a loss or inconvenience that results from reporting an error (Dalton & Radtke, 2013). The perceived failure can be in the form of loss of promotion, unfair performance appraisal, job reduction, shunned by colleagues or management, and termination of employment (Alleyne et al., 2019). According to research by Alleyne et al. (2019), Personal Cost influences the decision to engage in internal whistleblowing. However, study by (Rohmaida & Rizal, 2017) demonstrates that personal cost has no bearing on the intention to make internal whistleblowing.

Individuals in an organization cannot be separated from themselves as working individuals. The Theory of Planned Behavior states the intention of an individual that affects the individual's behavior is caused by several internal and external factors, one of which is Machiavellian character. (Hwang et al., 2011) define The character of Machiavelli is one who tolerates unethical actions like stealing and deception. Machiavelli bases his decisions on the economic gains attained. According to the justification given, it may be concluded that someone with strong Machiavelli characteristics will be crucial to the judgments made regarding whistleblowing. However, organizations must also create an ethical climate in implementing the whistleblowing system. The moral climate is a perception or view that applies to organizational practices and procedures with ethical content. Ethical climate can also be viewed as one component of the overall corporate culture or organizational climate (Victor et al., 2014). Researchers emphasize the importance of studying organizational ethical climate because it is beneficial in influencing employee attitudes and behavior and organizational achievement (Schwepker, 2001). The results of research (Zarefar, 2018) show that Machiavellian character affects the intention to do whistleblowing. However, a study conducted by (Dalton & Radtke, 2013) is not the same, which states that the Machiavellian character has no bearing on the desire to report whistleblowing.

Next, organizations need to understand the factors that influence employee intentions to whistleblowing. Organizational commitment is one of the characteristics that could influence the decision to make an internal whistleblower disclosure. (Johnson et al., 2015) defines organizational commitment as the behavior shown by individuals as a form of loyalty to the organization and offers the condition of the individual's attention to the organization by showing actions that prove that the individual commits to the company. It continues with success and prosperity. According to research by (Abdullah & Hasma, 2018) there is no connection between organizational commitment and the intention to report wrongdoing. However, the study (Latan et al., 2018) states that organizational commitment positively affects the choice to take whistleblowing actions.

From several previous research results, there are inconsistent research results regarding the intention to carry out internal whistleblowing (Dalton & Radtke, 2013) (Zarefar, 2018) (Latan et al., 2018) (Alleyne et al., 2019), etc. This research may be due to other factors that influence the relationship. The ethical climate is a factor that can affect a person's attitude toward behavior. (Victor et al., 2014) stated that the ethical climate is one of the main factors that shape the relationship between the organization and employee attitudes, so it significantly impacts the output produced by the organization. A solid ethical climate is felt to increase the desire of employees to do whistleblowing. A study (Zarefar et al., 2018) found that the ethical climate can affect a person's intention to carry out internal withholding. Based on this research. The link between ethical perceptions and internal whistleblower intents is improved by ethical culture, according to (Zhang et al., 2009). Based on this, this study assumes that the ethical climate is a factor that can strengthen Machiavellian personal characteristics and personal costs as well as commitment to have the intention to do with losing.

This study examines and analysis the effect of personal machiavellian character, personal cost, and organizational commitment on the intention to withhold blowing by using the ethical climate as a moderating variable. Research on whistleblowing in the government is interesting to study due to the high level of fraud in the government. This research is expected to be input for Civil Servants in the Riau Province Government regarding the importance of intention to carry out internal whistleblowing by

looking at organizational commitment, personal cost, machiavellian character, and ethical climate in order to increase a Civil Servant's willing to make disclosures.

MATERIALS AND METHODS

This research was conducted in 2022 in Riau Province. The population of this study consists of all civil servants employed by the government of the Riau Province's Regional Apparatus Organization in the finance department. Non-probability sampling with an incidental sampling strategy is the sampling method employed in this investigation. The sample of this research is Civil Servants in the Regional Apparatus Organizations (OPD) of the Riau Provincial Government, namely the Public Works Office, Education Office, Industry & Trade Office, Economic Bureau, General Bureau, and the Goods and Services Procurement Bureau. In this study, data collection using a questionnaire. The Partial Least Square (PLS) program WarpPLS version 5.0 was used in this study's structural equation model (SEM) approach. The operational definition of the variable can be seen in table 1.

Table 1: Variable Operational Definition

Variable	Definition	Indicator	Scale
Internal Whistleblowing Intention	Employees' desire to report infractions that happen within the company	Reporting to the authorities in the organization Using reporting channels within the organization Leaving higher office holders to know Reporting to superiors (Park & Blenkinsopp, 2009)	Likert
Personal Cost	Employees' perceptions of the possibility of reprisal from the company may cause them to be less interested in reporting fraud or other infractions.	Losses or impact of reporting fraud within the organization (Johnson et al., 2015)	Likert
Organizational Commitment	Situations in which personnel want to stay a part of the organization and are in line with its goals	Similarity to values of the organization Linkage/involvement with the organization (Job Involvement) Motivation to perform Tendency to stay or leave (intent to remain or leave) Loyalty Proud of the organization General job satisfaction (Maillet, 1984)	Likert
Machiavellian Character	The person who decides to behave on the basis of the financial gains they will receive.	Individual ability to control someone Level of confidence Problem-solving efforts Negative opportunity Motive for action Love of property Morality (Dalton & Radtke, 2013)	Likert
Ethical Climate	Perception of environmental conditions that are determined to reflect organizational procedures, policies, and practices according to moral consequences	Concern Law & Law Rule Instrumental independence (Victor et al., 2014)	Likert

RESULTS AND DISCUSSION

Distribution of Questionnaires & Characteristics of Respondents

In this study, researchers distributed and collected questionnaires for one month, starting on December 20, 2021, until January 20, 2022. 200 questionnaires total were distributed. There were 140 questionnaires returned, and 60 of them were inactive. Only 78 of the 140 returned surveys can be processed; the remaining 62 respondents did not completely fill out the questionnaires, hence the remaining questionnaires cannot be processed. Table 2 presents the characteristics of respondents from the results of the questionnaire that current researchers can process:

Table 2: Characteristics of Respondents

	Amount	Percentage (%)
Sex	31	42.46%
Man		
Woman	42	57.5%
Total	73	100%
Age:		
20-30 years old	19	26.02%
31-40 Years	24	32.87%
41-58 Years	29	39.7%
Total	73	100%
Working periode		
0-5 Years	21	28.76%
5-10 Years	10	13.69%
>10 Years	42	57.5%
Total	73	100%
Education		
High School/Equivalent	7	9.5%
Diploma	6	8.2%
Bachelor	53	72.6%
Master	9	12.32%
Total	73	100%

Source: Processed data (2022)

When viewed from the respondents by gender, there were 42 female respondents, or 57.5% of the total sample, and 31 male respondents, or 42.46%. Thus, the respondents of this study were dominated by women.

Characteristics of respondents based on age in this study had periods between 20 – 30 years as many as 19 people or 26.02% than respondents who had aged 31-40 years were 24 people or 32.87.% and 41-58 years old were as many as 29 people or 39.7%. Thus, respondents from this study were dominated by those aged 41-58 years, as much as 39.7%.

Characteristics of respondents in terms of tenure, it is known that most of the respondents in the study had a tenure of 0-5 years, namely as many as 21 people or 28.76%. Respondents with terms between 5 - 10 years were ten people or 13.69%, and the remaining 42 people, or 57.5%, had tenures of more than ten years. So, respondents from this study were dominated by respondents who had a period of > 10 years, as many as 57.5%

Characteristics of respondents from the level of education of respondents mostly have a bachelor's level of education (S1) as many as 53 people (72.6%). Furthermore, nine people or (12.32%). And for high school education level as many as seven people (9.5%) and Diploma as many as six people (8.2%). Thus, respondents from this study were dominated by respondents with undergraduate education with a percentage of 72.6%.

Descriptive Statistical Analysis

Descriptive statistics describe the data into clearer and easier-to-understand information and provide an overview of the research from independent variables proxied with the intention of doing Internal Whistleblowing. The results of descriptive statistical analysis research can be seen in the following table:

Table 3: Descriptive Statistics

Latent Variable	N	Min	Max	Mean	Standard Deviation
Intention to do Internal Whistleblowing (WB)	73	4	40	7	2.27
Organizational Commitment (KO)	73	15	150	7	2.11
Personal Cost (PC)	73	1	10	6	2.43
<i>Machiavellian Character</i>	73	13	130	6	2.81
Ethical Climate (EC)	73	14	140	7	2.10

Source: Processed data (2022)

It can be seen that the Organizational Commitment variable has an average (mean) of 7 and a standard deviation of 2.11. Then the Personal Cost variable in this study has an average value of 6 and a standard deviation of 2.43. Then the Machiavellian Character variable in this study has an average value of 6 and a standard deviation of 2.81, and the Ethical Climate Variable in this study has an average value of seven and a standard deviation of 2.10. Also, the intention to do Internal Whistleblowing in this study has an average value of 7 and a standard deviation of 2.27. This variable shows a good spread of data because the standard deviation value is smaller than the average value (Sugiyono, 2014).

Test of Measurement Model (Outer Model)

The evaluation of the Outer Model aims to see whether the instruments used for the variables of intention to carry out internal whistleblowing, organizational commitment, personal costs, Machiavellian character, and ethical climate have a good level of accuracy and consistency. In this test, the validity is divided into convergent (convergent) and discriminant (discriminant). Convergent validity testing requires several criteria, namely by looking at the value of the outer or factor loading. The results of the convergent validity test by looking at the outer loading are presented in Tables 3 and 4.

Convergent Validity Test Results

The convergent validity test was conducted to determine the validity of the relationship between each indicator and its latent variables. An indicator can be valid if the value of the outer loading or factor loading is above 0.70 (Ghozali, 2018: 75). The results of the convergent validity test of the variables in this study can be seen in Table 4 below:

Table 4: Convergent validity test

Variable	Items	Convergent Validity	
		Factor loading	AVE
Intention to carry out internal whistleblowing	4	0.891 – 0.922	0.824
Organizational Commitment	15	0.701 – 0.868	0.544
Personal Cost	6	1	1
<i>Machiavellian Character</i>	13	0.702 – 0.785	0.598
Ethical climate	14	0.713 – 0.876	0.555

Source: Processed Data (2022)

Based on the results of this convergent validity test, no indicators have low Convergent Validity; each variable has an average variance extracted (AVE) > 0.50. the dependent variable of intention to carry out internal whistleblowing has one indicator with a loading factor value of 0.891-0.922, which is greater than 0.5 so that it is declared valid and has met the convergent validity test (Sugiyono, 2014).

Discriminant Validity Test Results

Discriminant validity test using cross-loading value. An indicator is said to meet discriminant validity if the value of the cross-loading indicator is the largest compared to other variables (Ghozali, 2016).

Table 5: Discriminant validity test

	WBI	KO	PC	MC	IE
WBI1	0.922	-0.094	0.109	0.146	-0.061
WBI2	0.902	0.056	-0.072	-0.162	0.168
WBI3	0.891	0.188	-0.078	-0.086	-0.035
WBI4	0.914	-0.144	0.037	0.096	-0.070
KO1	0.342	0.731	0.009	-0.206	0.116
KO2	-0.209	0.776	0.197	0.049	-0.031
KO3	0.138	0.766	0.273	-0.598	-0.185
KO4	-0.177	0.771	0.287	-0.274	-0.175
KO5	0.061	0.771	0.378	-0.115	0.165
KO6	-0.134	0.868	0.105	0.177	-0.211
KO7	0.462	0.772	0.414	-0.796	-0.040
KO8	0.106	0.841	0.040	0.045	-0.245
KO9	0.169	0.758	0.136	-0.294	0.310
KO10	-0.167	0.741	-0.088	0.156	-0.395
KO11	0.417	0.756	0.446	-0.360	0.013
KO12	0.370	0.720	0.532	-0.435	-0.352
KO13	-0.006	0.793	-0.384	0.090	0.449
KO14	0.069	0.734	-0.203	0.035	0.135
KO15	-0.017	0.701	0.659	-0.397	0.095
PC1	0	0	1	0	0
MC1	0.204	0.178	0.437	0.739	0.058
MC2	-0.139	0.129	0.653	0.725	-0.262
MC3	0.037	0.331	0.381	0.785	-0.507
MC4	-0.015	0.339	0.282	0.709	-0.115
MC5	0.172	-0.124	0.414	0.775	0.335
MC6	0.169	-0.545	-0.204	0.713	0.381
MC7	0.009	0.151	-0.002	0.781	0.150
MC8	-0.160	0.050	0.430	0.751	0.208
MC9	0.374	-0.236	-0.068	0.748	-0.066
MC10	-0.136	0.105	0.201	0.783	-0.114
MC11	0.161	-0.381	0.217	0.759	0.680
MC12	0.046	0.051	0.345	0.739	0.252
MC13	0.026	0.501	0.164	0.702	-0.024
IE1	0.053	-0.133	-0.249	-0.197	0.713
IE2	-0.156	-0.299	0.058	0.076	0.797
IE3	-0.018	0.006	-0.386	-0.226	0.799
IE4	-0.301	-0.147	0.168	0.341	0.720
IE5	-0.045	-0.503	0.350	-0.134	0.767
IE6	-0.129	-0.068	-0.004	0.483	0.729
IE7	0.068	0.203	-0.120	-0.007	0.876
IE8	-0.026	0.389	-0.063	0.166	0.761
IE9	0.243	0.389	-0.134	-0.184	0.783
IE10	0.273	-0.120	0.537	-0.215	0.773
IE11	0.043	0.028	-0.014	-0.594	0.779
IE12	0.216	-0.117	0.690	-0.449	0.719
IE13	0.217	-0.388	0.440	-0.159	0.774
IE14	0.084	0.125	0.372	0.206	0.776

Processed Data (2022)

Each of the constructs such as Intention to Internal Whistleblowing, Organizational Commitment, Personal Cost, Machiavellian Character, and Ethical Climate in the measurement of the item/indicator itself is greater than dividing it with other constructs cross-loading value > 0.7. An indicator is said to meet discriminant validity if the cross-loading indicator value is the largest compared to other variables (Sugiyono, 2014).

Reliability Test Results

A reliability test is used to get a picture of an instrument that can be trusted or relied on (Sugiyono 2014).

Table 6: Reliability Test

No	Variable	Composite Reliability	Cronbach's Alpha
1	Intention to carry out internal whistleblowing	0.949	0.929
2	Organizational commitment	0.797	0.794
3	Personal Cost	1	1
4	<i>Machiavellian Character</i>	0.804	0.756
5	Ethical climate	0.864	0.834

Source: Processed Data (2022)

A variable is said to meet the rule of thumb composite reliability if it has a composite reliability value > 0.70 and Cronbach's alpha value > 0.60 (Ghozali & Latan, 2015). Table 5 proves that the measurements in this study meet the reliability requirements.

Structural Model Evaluation Test (Inner Model)

Model Fit Test

To evaluate the fit model, several fit indicators can be determined, the results of which can be seen in Table 6 below:

Table: 7 Results of Fit Model Test

Fit Model	Index	p-values	Criteria	Information
Average Path Coefficient (APC)	0.191	$P < 0.022$	$P < 0.05$	Received
Average R-squared (ARS)	0.325	$P < 0.001$	$P < 0.05$	Received
Average Adjusted R-square	0.264	$P < 0.001$	$P < 0.05$	Received
Average Block Variance Inflation Factor (AVIF)	1.302	Five and ideally 3.3		Received
Average Full Collinearity Variance Inflation Factor (AFVIF)	1,947	5 and ideally 3.3		Received
Tenenhaus GoF (GoF)	0.482	1.00 (small effect size), 0.25 (medium effect size), and 0.36 (large effect size)		Large

Source: Processed data (2022)

The rule of thumb on the average path coefficient (APC), average R-squared (ARS), an average adjusted R-squared (AARS) is $P < 0.05$. From the table above, it is known that the average path coefficient (APC) is 0.191 with a p-value < 0.022 , the average R-squared (ARS) is 0.325 with a p-value < 0.001 , the average adjusted R-squared (AARS) is 0.264 with p-value < 0.001 , this means that this research model has a good fit (Ghozali, 2018).

Furthermore, the rule of thumb on the value of Average Variance Inflation Factor (AVIF) and Average Full Collinearity Variance Inflation Factor (AFVIF) is five and ideally 3.3. the value of the Average Variance Inflation Factor (AVIF) is 1.302, and the Average Full Collinearity Variance Inflation Factor (AFVIF) is $1.947 < 3.3$, this can be interpreted that there is no multicollinearity problem between indicators and between exogenous variables. The Tenenhaus goodness of fit value has a rule of thumb of 1.00 (small effect size), 0.25 (medium effect size), and 0.36 (large effect size) (Ghozali, 2018).

The Tenenhaus goodness of fit value is $0.482 > 0.36$; this indicates that the model's predictive power is significant or the fit is very good, which means that the model used in this study matches the data obtained (Ghozali, 2018).

R Square

Table 8 presents the -Squared value of the intention to do Internal Whistleblowing of 0.33. This research shows that the influence of Organizational Commitment, Personal cost, Machiavellian Character, and ethical climate is 33%. In comparison, other variables outside this research model influence the remaining 67% or the value of it shows a good model.

Hypothesis Testing Results

Evaluation of inner model or structural model test to see direct or indirect influence between variables (Ghozali & Latan, 2015). The results of this study in the structural equation model can be seen in Figure 2, and the path coefficient and p-value values are presented in Table 8.

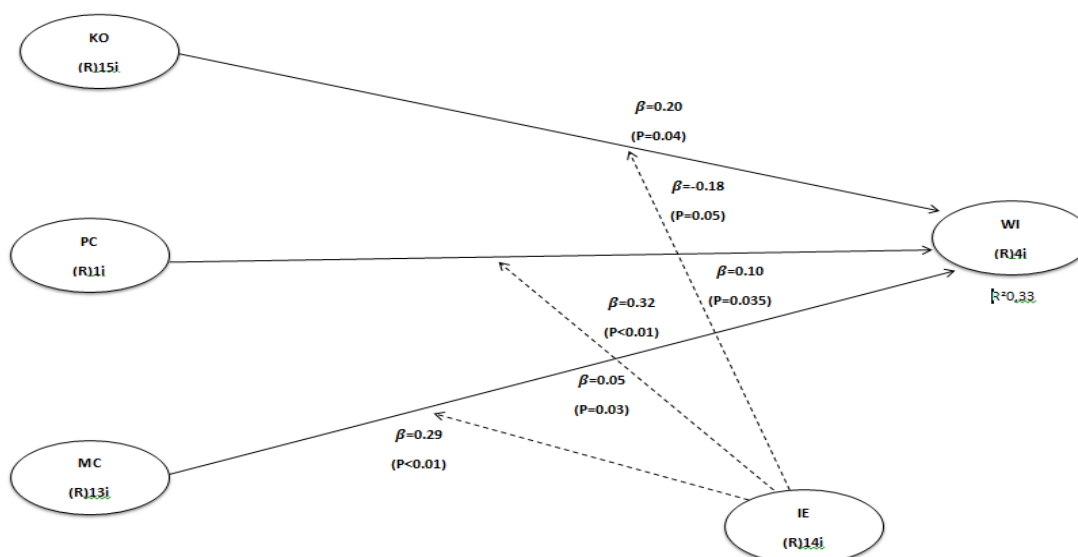


Figure 2: Structural Equation Model with Path Coefficient

Table 8: Output regression weight

	Path Coefficient	P-Value	R Square
Organizational Commitment (KO)	0.200	0.036	
Personal Cost (PC)	-0.182	0.050	0.33
Machiavellian Character (MC)	0.316	0.002	
Moderation of Organizational Commitment with an ethical climate (IE*KO)	0.102	0.035	
Moderation of Personal Cost with Ethical Climate (IE*PC)	0.048	0.034	
Moderation of Machiavellian character with ethical climate (IE*MC)	0.295	0.004	

Hypothesis Testing Results and Discussion

The Influence of Organizational Commitment on Intention to Carry Out Internal Whistleblowing

In table 8 above, it can be seen that for the first hypothesis (H1), there is an influence between organizational commitment on the intention to carry out internal whistleblowing statistically, the p-value is 0.036 (below: 0.05), and the path coefficient value is 0.200. This proves that Organizational Commitment affects the intention to do Internal Whistleblowing (H1 is accepted). This study's results indicate that someone with high organizational commitment is more likely to have the intention to carry out internal whistleblowing. In contrast, someone with low organizational commitment tends to have no intention to carry out internal whistleblowing.

The results of this study follow the theory of prosocial organizational behavior, namely the behaviour/ actions taken by members of an organization against individuals, groups, or organizations aimed at improving the welfare of individuals, groups, or organizations. The results of the study support Curtis & Taylor (2009) which states that an employee's organizational commitment to the organization can increase a person's dedication to reporting fraud that harms the organization. The higher the level of a person's organizational commitment, the higher the tendency of that person to take whistleblowing actions.

Influence of Personal Cost on Intention to Conduct Internal Whistleblowing

In Figure 1 above, it can be seen that for the second hypothesis (H2), namely, there is an influence between personal cost on the intention to carry out internal whistleblowing; statistically, the p-value is 0.050 (α : 0.05), and the path coefficient value is -0.182. This proves that Personal Cost affects the intention to do Internal Whistleblowing (H2 is accepted).

The results of this study indicate that the higher the personal cost that will be experienced, the lower a person's intention to carry out internal whistleblowing. When aware of fraud in the organization, employees will consider the impact they will receive before reporting it to the organization's internal parties. The possible consequences can be loss of promotion, unfair performance appraisal, job

reduction, shunned by colleagues or management, and termination of employment. The results of this study supported *the theory of Planned Behavior* (TPB), which is based on the assumption that humans are rational beings who will take into account the implications of their actions before deciding to perform a behavior they will do. The results of this study are supported by previous research (Alleyne et al., 2019) and (Latan & Ringle, nd), which states that personal costs have a negative effect on the intention to carry out internal whistleblowing.

The Influence of Machiavellian Character on Intention to Conduct Internal Whistleblowing

In table 8 above, it can be seen that for the third hypothesis (H3), there is an influence between Machiavellian characters on the intention to carry out internal whistleblowing. Statistically, the p-value is 0.002 (below: 0.05), and the path coefficient value is 0.316. This proves that Machiavellian Character affects the intention to do Internal Whistleblowing (H3 is accepted).

The results of this study indicate that the higher the Machiavellian trait, the higher the intention to do whistleblowing. Someone with a machiavellian nature tends to do whistleblowing based on a desire to reveal the fraud to get benefits in the form of satisfaction. The results of this study supported the Theory of Planned Behavior (TPB), where the Theory of Planned Behavior is based on the assumption that humans are rational beings who will take into account the implications of their actions before deciding to perform a behavior that they will do. The results of this study align with research conducted by (Dalton & Radtke, 2013), which shows that Machiavellian character affects the intention to carry out internal whistleblowing.

Influence Ethical climate strengthens the relationship between Organizational Commitment to Intention to Conduct Internal Whistleblowing.

In table 8 above, it can be seen that for the fourth hypothesis (H4), namely there is an influence between organizational commitment to the intention to carry out internal whistleblowing with an ethical climate as a statistical moderator, the p-value is 0.035 (below: 0.05), and the path coefficient value is obtained. Of 0.102. This proves that the Ethical Climate can moderate the relationship between Organizational Commitment and the intention to do Internal Whistleblowing (H4 accepted)

The results of this study indicate that an individual has a high organizational commitment and is also in an organization with an excellent ethical climate; this will increase his intention to carry out internal whistleblowing. The results of this study follow the theory of prosocial organizational behavior and Ethical Work Climate Theory, which was triggered by (Victor et al., 2014), which is a shared perception of what is proper ethical behavior. The ethical climate is one of the main factors that shape the relationship between the organization and employee attitudes, so it significantly impacts the output produced by the organization.

Influence The Ethical Climate strengthens the relationship between Personal Cost and Intention to Conduct Internal Whistleblowing.

In table 8 above, it can be seen that for the fifth hypothesis (H5), there is an influence between Personal Cost on the intention to carry out internal whistleblowing with an ethical climate as moderation. Statistically, the p-value is 0.034 (below: 0.05), and the path coefficient value is 0.048. This proves that the Ethical Climate can moderate the relationship between Personal Cost and the intention to do Internal Whistleblowing (H5 is accepted).

Results This study indicates that with an excellent ethical climate in an organization, individual intentions to report violations are more substantial when individuals think about the impact of personal cost reporting and can make employees more daring to become whistleblowers. This research supported the Ethical Work Climate Theory initiated by (Victor et al., 2014), which is a shared perception of what is proper ethical behavior. The moral climate is one of the main factors that shape the relationship between the organization and employee attitudes, so it dramatically impacts the output produced by the organization.

Influence Ethical climate strengthens the relationship between Machiavellian Character and Intentions to Conduct Internal Whistleblowing.

In table 8 above, it can be seen that for the sixth hypothesis (H6), namely, there is an influence between Machiavellian characters on the intention to carry out internal whistleblowing with an ethical climate as moderating. Statistically, the p-value is 0.004 (below: 0.05), and the path value is obtained. Coefficient of 0.295. This proves that the Ethical Climate can moderate the relationship between Machiavellian Character and the intention to do Internal Whistleblowing (H6).

This study's results indicate that individuals with a machiavellian nature in organizations with an excellent ethical climate will increase their intention to carry out internal whistleblowing. An individual with a machiavellian character will get a sense of satisfaction from the act of whistleblowing if an ethical climate supports it. This research supported the Theory of Planned Behavior (TPB), where the Theory of Planned Behavior is based on the assumption that humans are rational beings who will take into account the implications of their actions before deciding to perform a behavior they will do. More specifically included in the category (attitude towards behavior) is the degree to which a person evaluates or judges whether the behavior is good to do or not for him. The Ethical Work Climate Theory initiated by (Victor et al., 2014) stated that the ethical climate is a shared perception of correct ethical behavior and how ethical issues can be used. The ethical climate is one of the main factors that shape the relationship between the organization and employee attitudes, so it significantly impacts the output produced by the organization.

CONCLUSIONS AND SUGGESTIONS

This research concludes that Organizational Commitment, Personal Cost, and Machiavellian Character affect the Intention to Perform Internal Whistleblowing, and the Ethical Climate strengthens the relationship between organizational commitment, personal cost, and Machiavellian character in the Intention to Internal Whistleblowing. For further research, it is recommended to get data in the form of interviews with respondents to get more accurate data and get out of the questionnaire questions that may be too narrow or do not describe the actual situation.

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