

# FACTORS AFFECTING THE EMPLOYEE'S INTENTION IN WHISTLEBLOWING ACTIVITY

(Empirical Study at Higher Education XXX in ABC Province)

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## ABSTRACT

*This study aims to determine the effect of attitude, organizational support, and locus of commitment as a intervening variable to whistleblowing intention of Higher Education. This study used convenience sample method. The respondents were employees that work in public higher education and private higher education. The type of data used is primary data. And the result for two independent variables which are attitude and organizational support show that have a negative effect on employee intention to take the whistleblowing action, and for the locus of commitment has a positive effect of employee intention to take the whistleblowing action. The analysis tool used was SPSS 22.0. The data were analyzed by using path analysis which showed the result of the attitude and organizational support have no influence on the intention to perform whistleblowing action with locus of commitment as intervening variable. The results of this study are expected to be used as a consideration to build a more effective whistleblowing system especially for public sector organizations.*

**Keywords:** *Attitude, organizational support, locus of commitment and whistleblowing intention.*

## ABSTRAK

*Penelitian ini bertujuan untuk mengetahui pengaruh sikap, dukungan organisasi, dan locus of komitmen sebagai variabel intervening terhadap whistleblowing intention Pendidikan Tinggi. Penelitian ini menggunakan metode sampel convenience. Responden adalah karyawan yang bekerja di pendidikan tinggi publik dan pendidikan tinggi swasta. Jenis data yang digunakan adalah data primer. Dan hasil untuk dua variabel independen yaitu sikap dan dukungan organisasi menunjukkan bahwa memiliki pengaruh negatif terhadap niat karyawan untuk mengambil tindakan whistleblowing, dan untuk locus of komitmen memiliki efek positif dari niat karyawan untuk mengambil tindakan whistleblowing. Alat analisis yang digunakan adalah SPSS 22.0. Data dianalisis dengan menggunakan analisis jalur yang menunjukkan hasil sikap dan dukungan organisasi tidak berpengaruh terhadap niat untuk melakukan tindakan whistleblowing dengan locus of komitmen sebagai variabel intervening. Hasil penelitian ini diharapkan dapat digunakan sebagai pertimbangan untuk membangun sistem whistleblowing yang lebih efektif terutama untuk organisasi sektor publik.*

**Kata kunci:** *Sikap, dukungan organisasi, locus komitmen dan niat whistleblowing.*

## **A. Introduction**

At this time the world economy is developing to become increasingly complex, as well as a variety of practices that have fraud surrounding it. As time goes by, the case of accounting violations is increasingly prevalent in Indonesia or wherever it is, thus reflecting the unprofessionalism of an accountant where that people are in doubt about.

Fraud actions carried out both from the public sector and the private sector have been widely revealed in recent years resulting in serious attention from various parties. Especially with the disclosure of various frauds from the public sector in Indonesia. The most positive and serious fraud in Indonesia is corruption.

In Indonesia, several cases ultimately ensnared whistleblowers to become suspects, such as the Daud Ndakularak case, which allegedly reported corruption in the management of APBD cash funds in East Sumba Regency to the East Sumba District Police who finally ensnared themselves as suspects due to the report. Another case also happened to Stanley Handri Ering who reported the alleged corruption committed by the Rector of the University of Manado to the North Sulawesi High Prosecutors Office and the KPK in 2011, where he was finally reported back and received a 5-month prison sentence (Jurnaliston, 2018). Based on this, it can be seen that many consequences can be accepted by whistleblowing actors such as being subject to exile, ignorance to retaliation for reporting the action to another party so that it indirectly affects the individual's intention to report fraud. (Nur, 2017).

On 31, 2017 Student of University xxx held a protest action, because students accused that there was corruption in the rectorate, there were a lot of problems from the lack of class facilities at the university, the alleged extortion by several persons in the university, this information from some of the students interviewed about cases of extortion that occurred at the university, the name of my informant was (name

disguised).The information in the university said that "one of the lecturers forced the students to buy books from the lecturer if they did not buy the book, the score of the students would not come out, separate it or not the students taught by the lecturer had to buy books from the lecturer in question". Sub-directorate services that are less than optimal, as well as allegations of corrupt practices that occur in several faculties, make students furious and take action to seal the campus. Students taking action to seal the classroom is a form of student disappointment with the bureaucratic system in the rector's body. Moreover, case after case continues to occur on campus, both among students and lecturers

## **B. Theoretical Framework**

### **1. Planned Behavior Theory.**

Planned Behavior Theory is a theory in psychology proposed by Ajzen (1991). This theory connects belief with behavior. This theory explains how interest in behavior and behavior can be formed. An interest in behavior is interpreted as an indication of an individual's readiness to display a behavior, or it can be assumed to precede action. Actions can be interpreted as a visible response from an individual about a given target. Planned behavior theory proves that interest (intention) is more accurate in predicting actual behavior and at the same time can be a proxy that connects attitudes and actual behavior.

### **2. Prosocial behavior theory**

Prosocial Behavior becomes a theory that supports whistleblowing. Brief and Motowidlo (1986) mention whistle-blowing as one form of prosocial organizational behavior. This is in line with the opinion of Dozier and Miceli (1985) which states that whistle-blowing actions can be seen as prosocial

behavior because in general these behaviors will benefit others or organizations, as well as being beneficial to the whistleblower itself. Prosocial behavior theory has several antecedent variables which are grouped into two large groups.

### **3. Social Exchange Theory**

The theory of social exchange can be simply interpreted as a theory that exists in the science of Sociology. Gouldner (1960) explains the theory of social exchange and the norm of reciprocity in line with the perception of organizational support that can cause a person's feelings of reciprocity towards the organization and can be reduced by making a reciprocal effort.

### **4. Theory of Organizational Behavior**

According to Thoha (2012), the theory of organizational behavior is a study of aspects of human behavior in a certain group or organization that is reciprocal, namely the influence of organizations on humans as well as the influence of humans on these organizations. The practical purpose of this study is to determine human behavior in achieving organizational goals. Thus, it can be concluded that organizational behavior can be formed from the nature of individuals in dealing with various situations that occur in the organization

## **C. Hypotheses Development**

### **1. The effect of Attitude toward Locus of Commitment**

The attitude is formed from the interaction between the individual and his environment both the physical environment and the biological environment that is around him. Factors that influence the formation of attitudes are personal experiences, culture, influential people, mass media, educational institutions, and religious institutions. In other words, attitude is a change that

mimics the behavior of others because the other person is considered by himself. Dianingsih (2018).

The influence of attitude towards Locus of commitment comes from the theory of prosocial behavior theory. Prosocial behavior theory describes the behavior of members in organizations to be addressed to individuals, groups, or organizations where they interact and comply with organizational rules and carried out to improve the welfare of the individual, group, or organization of society itself. With the good attitude/behavior of the organization, an organization must obey all existing rules / do not violate existing rules and with the attitude as a form of hereditary behavior that considers the continuity of the welfare of an organization can strengthen organizational commitment. The hypothesis will be tested:

H1: Attitude has a positive effect on the locus of commitment.

## **2. The effect of Organizational Support toward Locus of Commitment**

For a whistleblower, it is very important to obtain protection and support from the organization. Alleyne et al. in Dianingsih (2018) state that one factor of support for an individual to report an unethical action in his organization is the perception of organizational support. When deciding to report any fraud, the individual will assess the level of support he will get from the organization given the various negative impacts that can result from lack of organizational support (Saud, 2016). Gouldner in Dianingsih (2018) states that the theory of social exchange and the norm of reciprocity in line with the perception of organizational support creates feelings of employee retribution toward the organization and can be reduced by mutual effort. The high perception of organizational support can lead to employee behavior towards the good that is

beneficial to the organization also becomes higher. Thus, a high perception of organizational support will affect the level of organizational commitment of employees, so employees will be more committed to contributing to the organization. Therefore this study will raise the following hypothesis:

H2: Organizational Support has a positive effect on the locus of commitment.

### **3. The effect of Attitude toward Whistleblowing Intention**

Attitudes are positive or negative feelings or mental states that are always prepared, studied, and regulated through experience, which gives a special influence on a person's response to people, objects or circumstances (Gibson, 2012).

Park and Blenkinshopp in Bagustianto and Nurkholis (2015) defines attitudes as an individual's assessment of how much individuals agree or disagree with a particular behavior/action. According to the theory of planned behavior (TPB), attitude is one of the variables that influence a person's behavioral interest. Attitude into three components. First, the cognitive component related to knowledge and belief. The two affective components, namely the emotional component associated with feelings of pleasure or displeasure, so it is evaluative. The three conative components, namely the readiness and tendency to behave towards the object attitude concept (Secord & Backman, 1964).

The concept of Secord and Backman (1964) is in line with the concept of Theory of Planned Behavior (TPB) which states that an individual's attitude towards a behavior/action is influenced by his perception/belief in the consequences/impact of behavior (salient belief) and subjective assessment of

the importance of the consequences / the impact (subjective evaluation) by individuals Ajzen (1991), Park and Blenkinsopp (2009), and Winardi (2013), (Park & Blenkinsopp, 2009).

Research conducted by Bagustianto and Nurkholis (2015), states that an employee's attitude towards whistle-blowing will affect the employee's whistle-blowing interest. An employee to be a whistle-blower must have a cognitive component or salient belief that whistle-blowing is an action that has positive consequences such as to protect the organization, eradicate corruption, create a deterrent effect, foster a culture of anti-corruption, produce personal benefits such as reputation reward and so on. Furthermore, beliefs about positive consequences are evaluated (subjective evaluation) by the individual's value system and produces emotional reactions. Only positive emotional reactions can then trigger a person's tendency to whistle-blowing. The greater the tendency for someone's attitude to do whistle-blowing should be the greater the possibility of increasing the person's whistle-blowing interest.

In line with the concept expressed above, previous research found that attitudes towards whistle-blowing did indeed influence the whistle-blowing interest of police officers in South Korea Park and Blenkinsopp (2009) and lower-level public servants in Indonesia Winardi (2013). Based on the explanation above and the results of previous studies, the first hypothesis proposed in this study is:

H3: Attitude has a positive effect on the employee's whistleblowing action intention

#### **4. The effect of Organizational Support toward Whistleblowing Intention**

Perception of organizational support leads to an employee's trust regarding the extent to which the organization appreciates the contribution that has been made by employees and what level of concern the organization has for the welfare of its employees. The perception of organizational support, if high, will produce a positive impact on the sustainability of the organization including influencing employee behavior to produce something positive and beneficial to the organization. For example, by reporting fraud that they know has happened in the organization for the good of the organization.

Based on social exchange theory that promotes the norms of reciprocity, the level of organizational support felt by employees can make employees feel obliged to commit not only to their superiors but also obliged to engage in behaviors that can support the achievement of the goals of the organization (Eisenberger et al, 1986 ) in (Dianingsih, 2018). Alleyne et al. (2013) state that one of the supporting factors of an individual reporting unethical actions that occur in his organization is the support of the organization itself. According to other research that has been done by Saud (2016) who tested the moderation of perceived organizational support variables with behavioral control perceptions of the intention to carry out internal-external whistleblowing yielded positive results namely organizational support is a moderating variable that strengthens the effect of behavioral control on an intention to do internal-external whistleblowing. Based on the description, the researcher proposes the following hypothesis:

H4: Organizational support has a positive effect on the employee's whistleblowing actions intention.

## **5. The effect of Locus of Commitment toward Whistleblowing Intention**



Locus of commitment in a company is needed. An employee who has a high commitment to the work and organization will reflect the actions that will be taken for the organization or company. If organizational commitment has been applied to employees, it will lead to employee loyalty to the company.

Locus of commitment indirectly explains the relationship between employees and the organization. In accordance with organizational behavior theory that determines human behavior in achieving organizational goals, employees who are highly committed to the organization tend to have a desire to be more useful in the organization where they work. In certain circumstances, the relationship between commitment to the organization can conflict with commitment to colleagues. This can be found in situations where co-workers take an unethical action that triggers a conflict in the form of a dilemma between organizational commitment and the commitment of coworkers that conflict with each other.

Employees who have high loyalty to the organization will always do anything to protect the company from fraud that can harm the company. Employees will take all actions in accordance with company requirements and provide the best for the company. This means it can minimize fraud actions that occur within the company. The higher the commitment of the employee organization, the higher the employee's intention to do whistleblowing with the aim of protecting the company.

Research conducted by Sari and Dodik (2017) committed to the organization means believing in the organization's goals, values and willingness to work hard for the reputation of the organization. A person who is highly committed to the organization will think more about the goals and

sustainability of the organization than the individual goals or interests of his coworkers. Therefore, if a person is highly committed to the organization, he can be a whistleblower with good intentions towards his organization

Research conducted by Destriana and Andri in Dianingsih (2018) found the results, namely the results of the study which stated that there was significant effect between the locus of commitment with the intention to take action whistleblowing. Therefore, in this study the researchers wanted to test how the influence of the direction of one's loyalty to the intention of the person to take action whistleblowing, so researchers proposed the following hypothesis:

H5: Locus of commitment has a positive effect on the employee's whistleblowing action intention.

## **6. The effect of Organizational Support and attitudes towards Whistleblowing Intention with Locus of Commitment as an intervening variable**

### **a. The effect of Attitude towards Whistleblowing Intention with Locus of Commitment as an intervening variable**

Individuals will do things according to the attitude they have towards a behavior. The attitude towards the behavior that is considered positive is what the individual will later choose to behave in his life, attitude is a way of guiding an individual to behave Sulistomo and Prastiwi (2012). The greater the tendency for someone's attitude to do whistleblowing, the greater the possibility of increased interest in whistleblowing from that person. Based on the description above, it can be seen that a person with a significant attitude will positively influence the person's intention to take a whistleblowing action. That is because of those who have a positive attitude, then they feel confident

in their ability to face complex situations that will be caused by their actions in reporting an unethical action that occurs in the organization.

The influence of attitudes on a person's intention to take action whistleblowing is also influenced by the Locus of commitment indirectly. Locus of commitment will affect the direction of that person's loyalty in the organization. This hypothesis is supported by the theory of planned behavior in which this theory explains the relationship between beliefs and behavior. According to this theory, humans will behave by common sense considerations and consider the good or bad consequences to be received from such behavior Azwar (2009)

People who have a positive attitude will tend to favor the right party because these people feel confident in their ability to face various threats both physical and psychological from certain parties who feel threatened by whistleblowing. Also, of course, this person will consider the consequences of the fraud that occurred where this fraud will not only harm the organization but also the individuals in it including himself so that he is more daring to report the fraud (whistleblowing).

Based on the description above, the researcher raised the hypothesis as follows:

H6a: Attitude has a positive effect on the employee's whistleblowing intention action with locus of commitment as an intervening variable.

**b. The effect of Organizational Support towards Whistleblowing Intention with Locus of Commitment as an intervening variable**

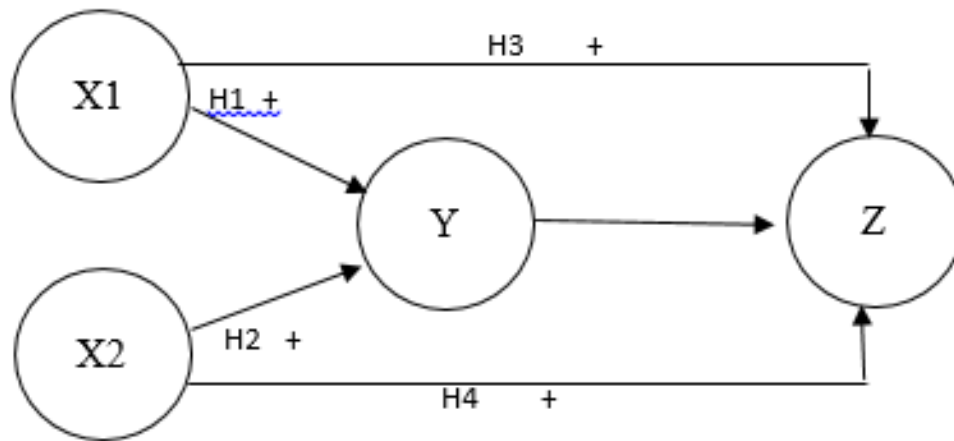
One factor that supports an individual to report an unethical action is the support of the organization itself (Alleyne et al., 2013). The perception of

organizational support that influences the intention to take action whistleblowing is also affected indirectly by the locus of commitment, where the locus of commitment will affect the level of loyalty of the prospective whistleblower whether to side with the organization or side with his colleagues.

Based on the theory of social exchange put forward by Gouldner (1960), the perception of organizational support will create feelings of employee retribution toward the organization and this can be reduced by trying to benefit reciprocally. For a whistleblower, it is very important to get protection and support from the organization given the various threats that he will receive from these actions. Organizations that have good support for employees who report fraud will make employees more secure and feel confident about their actions in conducting whistleblowing because he believes that the organization will guarantee its safety after whistleblowing is done. On this basis, employees will be more pro-organizational, namely by reporting fraud actions that they know (whistleblowing). Based on these explanations, the researchers took the following hypothesis:

H6b: Organizational Support has a positive effect on the employee's intention action with locus of commitment as an intervening variable

#### **D. RESEACRH MODEL**



**Picture 1.1**  
**Research Model**

**Where:**

**X1 : Attitude**

**X2 : Organizational support**

**Y : Locus of commitmen**

**Z : Whistleblowing intention**

#### **E. Research Method**

The population of this research is higher education in ABC Province, and the sample object are public higher education and private higher education. The subjects in this study are employees who work in higher education areas in the city of Mataram, including permanent employees, lecturers and staff. Using the primary data with distributed the questionnaire in likert scale to know the factors that affecting the whistleblowing intention of employee in higher education level. Sampling method used convinience sampling.

#### **F. Research Finding and Analysis**

**Table 1**  
**Characteristics of Respondents Based on Questionnaire Filling**

<b>Information</b>	<b>Total</b>	<b>Percentage</b>
Questionnaires distributed	100	100 %
Return questionnaire	83	83 %
Quetionnaires are processed until the end	70	70 %

**Table 2**

### Result of Statistic Descriptive Test

	N	Minimum	Maximum	Mean	Std. Deviation
Attitude	70	6	20	15.70	3.080
Organization Support	70	11	25	18.64	3.230
Locus of Commitment	70	40	65	56.66	5.831
Whistleblowing Intention	70	13	25	20.94	2.346

Based on table 4.6, it can be seen that are 70 sample used in thos research. Descriptive statistical test results are used to describe or explain the number of answers that given by respondents in each research variable. The explanation is as follows:

1. Attitude variable has a minimum value of 6, a maximum value of 20, and mean of 15.70 with a value for standart deviation of 3.080 with the number of questions as many as 4 questions. It means that the minimum value of the attitude variable is on a scale of 2 on the Likert scale and the maximum value is on a scale of 5 on the Likert scale. While the average value of respondents' answers are on a scale of 4 on a Likert scale. In addition, it can be seen that there are relatively small data deviations seen from the standard deviation of 3.080.
2. Organization Support variable has a minimum value of 11, a maximum value of 25, and mean of 18.64 with a value for standart deviation 3.230 with the number of questions as many as 5 questions.. It means that the minimum value of the organization support variable is on a scale of 2 on the Likert scale and the maximum value is on a scale of 5 on the Likert scale. While the average value of respondents' answers are on a scale of 3 on a Likert scale. In addition, it can be

seen that there are relatively small data deviations seen from the standard deviation of 3.230.

3. Locus of commitment variable has a minimum value of 40, a maximum value of 65, and mean of 56.66 with a value of standart deviation of 5.831 with the number of questions as many as 15 questions.. It means that the minimum value of the locus of commitment variable is on a scale of 2 on the Likert scale and the maximum value is on a scale of 4 on the Likert scale. While the average value of respondents' answers are on a scale of 4 on a Likert scale. In addition, it can be seen that there are relatively small data deviations seen from the standard deviation of 5.831.
  
4. Whistleblowing Intention variable has a minimum value of 13, a maximum value of 25, and mean of 20.94 with value of standart deviation of 2.346 with the number of questions as many as 5 questions. It means that the minimum value of the whistleblowing intention variable is on a scale of 3 on the Likert scale and the maximum value is on a scale of 5 on the Likert scale. While the average value of respondents' answers are on a scale of 4 on a Likert scale. In addition, it can be seen that there are relatively small data deviations seen from the standard deviation of 2.346.

**Table 3**  
**Validity Test Results**

Variable		Explanation
A	All of the question item have a result bigger than r table	VALID
OS	All of the question item have a result bigger than r table	VALID
LC	All of the question item have a result bigger than r table	VALID
WI	All of the question item have a result bigger than r table	VALID

The result of Validity test is shows that the questionnaire is valid. Which meand the questinnaire is trusted with the condition that happen in the higher education.

**Table 4**  
**Reliability Test Result**

Variable	Cronbach's Alpha	Standart of Reliability	Explanation
A	0.820	>0.70	Reliable
OS	0.737	>0.70	
LC	0.770	>0.70	

Based on the results of table above, the value of Cronbach's Alpha for all research variable are greater than 0.70. So, it can be conclude that all variable contained in this study are reliable. Which means that the statement or question in the questionnaire is consistent when applied on the same topic and subject.

**Table 5**  
**Result of Normality Test**

Type of Test	N	Sig	Explanation
One-Sample Kolmogorom-Smirnov Test	70	0.200	Data is normally distributed

Based on results of the normality test that presented in table above, it can be seen that the asymp value. Sig.(2-tailed) of the the multiple regression is 0.200 which is bigger than > alpha ( $\alpha = 0.05$ ). It means that the residual data, normal distribution and regression models are suitable for use in this study. Because the residual value and data is normally distributed, so we can continue to the next step.

### 1) Substructure 1

**Table 6**  
**Result of Multicollinearity Test**

Independent Variable	Collinearity Statistic		Conclusion
	Tolerance Value	VIF	
Attitude	0.923	1.083	Non



			Multicollinearity
Organizational Support	0.923	1.083	Non Multicollinearity

Multicollinearity test results above, the tolerance for each independent variable  $> 0.10$  and VIF for each independent variable  $< 10$ . Thus, the equation model regression does not have multicollinearity problems

## 2) Substructure 2

**Table 7**  
**Result of Multicollinearity Test**

Independent Variable	Collinearity Statistic		Conclusion
	Tolerance Value	VIF	
Attitude	0.917	1.090	Non Multicollinearity
Organization Support	0.909	1.100	Non Multicollinearity
Locus of Commitment	0.983	1.017	Non Multicollinearity

Multicollinearity test results above, the tolerance for each independent variable  $> 0.10$  and VIF for each independent variable  $< 10$ . Thus, the equation model regression does not have multicollinearity problems

## 1) Substructure 1

**Table 8**  
**Result of Heteroscedasticity Test**

Intervening Variable	Independent Variable	Sig value	Explanation
Locus of Commitment	Attitude	0.751	Non Heteroscedasticity
	Organization Support	0.515	Non Heteroscedasticity

Based on the table above, it shows that the attitude variable has a sig value of 0.751  $> \alpha$  ( $\alpha = 0.05$ ), for the organization support variable has a sig value of 0.515  $> \alpha$  ( $\alpha = 0.05$ ). so the data is free from the experience of heteroscedasticity

## 2) Substructure 2

**Table 9**  
**Result of Heteroscedasticity Test**

Dependent Variable	Independent Variable	Sig value	Explanation
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Whistleblowing Intention	Attitude	0.238	Non Heteroscedasticity
	Organization Support	0.526	Non Heteroscedasticity
	Locus of commitment	0.276	Non Heteroscedasticity

Based on the table above, it shows that the attitude variable has a sig value of 0.238 > alpha ( $\alpha = 0.05$ ), for the organization support has a sig value of 0.526 > alpha ( $\alpha = 0.05$ ) and for the locus of commitment variable has a sig value of 0.276 > alpha ( $\alpha = 0.05$ ). from the results means that all the independent variable has a Sig value bigger than alpha value, so the data is free from the experience of heteroscedasticity.

## G. Analysis

### a. Substructure 1

**Table 10**  
**Result of Multiple Regression Analysis Test**

	Unstandarized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	58.534	4.869		
Attitude	0.152	0.239	0.080	0.527
Organization Support	-0.228	0.228	-0.127	0.319

- H1 : Attitude has a positive effect on the locus of commitment. **Rejected** Supported by theory of prosocial behavior. Attitude has a positive effect on the locus of commitment

- H2 : Organizational Support has a positive effect on the locus of commitment.

### **Rejected**

Supported by previous research that was conducted by Diah (2018). Organizational Support has a positive effect on the locus of commitment.

### b. Substructure 2

**Table 11**  
**Result of Multiple Regression Analysis Test**

	Unstandarized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	14.864	3.424		
Attitude	-0.019	0.095	-0.024	0.845
Organization Support	0.033	0.091	0.046	0.716
Locus of Commitment	0.102	0.048	0.252	0.040

- H3 : Attitude has a positive effect on the employee's whistleblowing action intention. **Rejected**  
Supported by theory of plan behavior. Attitude has a positive effect on the employee's whistleblowing action intention
- H4 : Organizational support has a positive effect on the employee's whistleblowing actions intention. **Rejected**  
Supported by previous research that was conducted by Diah (2018). Organizational support has a positive effect on the employee's whistleblowing actions intention.
- H5 : Locus of commitment has a positive effect on the employee's whistleblowing action intention. **Accepted**  
Supported by previous research that was conducted by Diah (2018). Locus of commitment has a positive effect on the employee's whistleblowing action intention.
- H6a : Attitude has a positive effect on the employee's whistleblowing intention action with locus of commitment as an intervening variable. **Rejected**  
Supported by previous research that was conducted by Diah (2018). Attitude has a positive effect on the employee's whistleblowing intention action with locus of commitment as an intervening variable
- H6b : Organizational support has a positive effect on the employee's whistleblowing intention action with locus of commitment as an intervening variable. **Rejected**  
Supported by previous research that was conducted by Diah (2018). Attitude has a positive effect on the employee's whistleblowing intention action with locus of commitment as an intervening variable

## **H. Conclusion**

1. There is a significant negative effect of attitude towards locus of commitment of employees in universities in Mataram area.
2. There is a significant negative effect of organization support towards locus of commitment of employees in universities in Mataram area.
3. There is a significant negative effect of attitude towards whistleblowing intention of employee in universities in Mataram area.
4. There is a significant negative effect of organization support towards whistleblowing intention of employee in universities in Mataram area.
5. There is a significant positive effect of locus of commitment towards whistleblowing intention of employee in universities in Mataram area.
6. There is a significant negatif effect of attitude towards whistleblowing intention with locus of commitment as an intervening variable of employee in universities in Mataram area.
7. There is a significant negatif effect of organizational support towards whistleblowing intention with locus of commitment as an intervening variable of employee in universities in Mataram area.

## **I. Research Limitation**

This study has a several limitation including the following :

1. The research sample is limited because it is only done at 2 universities in xxx city.
2. The variable that used in this research is only attitude, organization support and locus of commitment as a intervening variable towards whistleblowing intention.

3. This study only uses data collection methods in the form of distributing questionnaires without conducting interviews so that the results obtained are less than optimal.
4. The answer of some respondents were less diverse. It make us as a researcher a little bit worried in processing the data and there are several questionnaire that must be eliminated because of defects (not complete).

## **J. Suggestion**

Based on the results of the research and discussion previously described, the suggestion that can be given for furthe research are as follows:

1. Extending the research sample are not only in Mataram but also in other city, and other university because this case can be happen in everywhere.
2. Adding other variable that can be influence in whistlwbloing. So that is expected that later it can be expand new research on factors of whistleblowing intention
3. Improving the quality of questionnaire that used as an instrument to collecting the data by making the respondents feels as whistleblower to make it relatable.
4. Data collection methods should not only be done with survey method using a questionnaire but also using the interview method. The purpose of the interview is to make datawhich is obtained more accurately.

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