



Intention to Do Whistleblowing of Government Internal Supervisory Apparatus at the Inspectorate of Central Java Province

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ABSTRACT

X The purpose of this study is to examine the effects of internal locus of control and organizational commitment in moderating the relationship of professional commitment and anticipatory socialization on the intention of whistleblowing. The population were all Government Internal Supervisory Apparatus (APIP) at the Inspectorates of Central Java as many as 55 employees. The sampling technique used saturation sampling and obtained 49 respondents. The analytical method used is Structural Equation Modeling- Partial Least Square (SEM-PLS) with the SmartPLS 3.0 analysis tool. The results show that professional commitment and anticipatory socialization partially have positive effect on the intention of whistleblowing. Internal locus of control was not able to moderate the effect of professional commitment and anticipatory socialization on the intention of whistleblowing. Organizational commitment was able to strengthen the effect of professional commitment on the intention of whistleblowing. Organizational commitment was not able to moderate the effect of anticipatory socialization on the intention of whistleblowing. The conclusions are professional commitment and anticipatory socialization affect on the intention of whistleblowing and organizational commitment can strengthen the relationship of professional commitment on the intention of whistleblowing.

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INTRODUCTION

Good Governance requires all government entities and institutions that are run following the principles of good management to achieve organizational goals. However, in reality, cases of fraud still occur in many government entities and institutions in the world. With so many cases of fraud that occur, it indicates that the implementation of good governance in several government entities and institutions is not optimal. Corruption is one of the three forms of fraud that harms the implementation of good governance. Based on the Corruption Perception Index in 2017 from 180 countries in the world, Indonesia itself is ranked 96th.

In recent years, many regional officials have been caught in Arrest Hand Operation (OTT) by the KPK. In the beginning of 2018, the KPK has appointed several high-ranking regional officials such as the governor and district head to be suspected of corruption cases. Ironically, the corruption case also dragged the name of

the Government Internal Oversight Apparatus (APIP) including the Chief of Madiun Regency Inspector, Pamekasan Regency Inspector Sutjipto Utomo, and the Head of the Section of the Pamekasan Regency Inspector Noer Sollehhodhin (Okezone.com, 2018). Regarding the involvement of APIP in this case, it indicates that the Inspectorate which is a supervisory role of the inspectorate in the regions is not working properly.

Bagustianto & Nurkholis (2015) stated that empowering a whistleblower is an effective medium to uncover corruption. Whistleblowers are individuals in organizations who strive to correct organizational mistakes by giving their concerns more publicly (Erkmen, Çalışkan, & Esen, 2014). The survey result of Institute of Business Ethics (2013) stated that more than one third (34%) of employees chose to remain silent over violations and refuse to report for fear of retaliation from their leaders. Employees who report fraud will experience one or more risks from retaliation, such as negation, isolation, defamation or expulsion (Kaptein, 2011).

Many examples of individuals who venture to become whistleblowers include Arifin Wardiyanto, Endin Wahyudin, Maria Leonita, Frans Amanue, Sarah Lery Mboeik, Muchtar Lufthi, and Heli Werror. But most

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of them are criminalized for defamation (Tuannakotta, 2017). Seen from the number of whistleblowers receiving retaliation from fraudulent disclosure actions causes the level of whistleblowing in Indonesia is still low. An effective and responsible Whistleblowing System is known to be able to overcome a person's reluctance to report fraud.

Research conducted by Elias (2008), Pangesti & Rahayu (2017), and Jalil (2014) show the result that professional commitment influences whistleblowing intention. Meanwhile, Faradiza & Suci (2017) found that professional commitment does not influence whistleblowing intentions. In the research conducted by Elias (2008), Pangesti & Rahayu (2017), and Faradiza & Suci (2017) show a significant effect of anticipatory socialization with whistleblowing. However, research of Jalil (2014) and Mela et al. (2016) show that anticipatory socialization has no effect on whistleblowing action.

Spector (1988) argued that the locus of control is defined as the perception that the outcomes and rewards in individual activities can be controlled by efforts from within the individual or other factors. Napitupulu & Bernawati (2016) stated that individuals who have stronger internal locus of control have the potential to become whistleblowers, because these individuals are more responsible for controlling what happens in their environment. They believe that everything that an individual gets is that individual's effort.

A study by Hanif & Odiatma (2017) shows that locus of control as a moderating variable is able to moderate the influence of ethics on the intention to do whistleblowing. Locus of Control which is used as a moderating variable for intention to do whistleblowing to see the consistency of locus of control in moderating the influence of exogenous variables on one's intention to do whistleblowing. Different from other studies, they use the unity of locus of control, namely external locus of control and internal locus of control. In this study, the researchers only took the internal locus of control.

Anisykurlillah et al. (2013) described organizational commitment as a strong will to protect one's position as part of an organization. A strong commitment to the organization where a person works, will trigger himself trying to achieve the goals of the organization, have positive thoughts and try to do the best for the organization (Jalil, 2013). APIP employees will not hesitate to do whistleblowing if they have high organizational commitment. The individual believes that what he is doing to protect the organization's environment from destruction. Previous research conducted by Bagustianto & Nurkholis (2015) and Sari & Ariyanto (2017) state that organizational commitment has a positive direction towards the intention of conducting whistleblowing. In the research of Hazmi (2014) shows that organizational commitment is able to moderate the performance of the Lhokseumawe City Government apparatus.

Organizational commitment variable is chosen as the second moderating variable after internal locus of control. Organizational commitment is expected to be able to moderate (strengthen) the effects of variables of professional commitment and anticipatory socialization

of one's intention to do whistleblowing.

The purpose of this research is to examine partially the effects of professional commitment and anticipatory socialization on the intention to do whistleblowing. Internal locus of control moderates (strengthens) the effects of professional commitment and anticipatory socialization on the intention to do whistleblowing. As well as, organizational commitment moderates (strengthens) the effect of professional commitment and anticipatory socialization on the intention to do whistleblowing.

The originality of this study is to use two moderating variables, namely internal locus of control and organizational commitment to strengthen or weaken the factors that influence the intention to do whistleblowing. The presence of internal locus of control will strengthen self-confidence that what is done to do whistleblowing to fraud is the right thing. High organizational commitment that APIP employees have will also encourage them to take whistleblowing actions against the existing fraud. Employees who have a high commitment to the organization will do everything they can so that the organization where they work is free from any form of fraud.

This study uses two theories namely Theory of Planned Behavior (TPB) and Prosocial Organizational Behavior. According to Ajzen (2005), TPB is a central factor of a person's behavior where the behavior is influenced by one's intention towards that particular behavior. The intention to behave is influenced by three factors namely (1) attitudes toward behavior, (2) subjective norms, and (3) perceived behavioral control. Brief & Motowidlo (1986) mentioned Prosocial Organizational Behavior (POB) as a behavior carried out by people within the organization towards individuals or organizations that are directed to better prosper the individual or organization. Brief & Motowidlo (1986) also mentioned that there are 13 forms of Prosocial Organizational Behavior (POB), one of which is whistleblowing. POB has several antecedents which are categorized into two categories. First, individual antecedent is a dimension derived from an executor of prosocial actions. Second, contextual antecedents are dimensions work environment and organizational context.

The behavior discussed in this study is one's intention to take whistleblowing action. The intention to behave is influenced by three factors, one of which is attitude. Theory of Planned Behavior (TPB) explains that attitudes towards behavior determined by beliefs about the positive or negative influence of a behavior. Professional commitment in this study plays a component of attitude towards behavior. Professional commitment is used as a reference to understand the norms and values in assessing individual attitudes in meeting a job.

Research by Elias (2008) stated that the level of one's foundation is influenced by the level of professional commitment of that person. An employee who is committed to his profession means that he has a positive belief that the profession he does provides useful things for him (Faradiza & Suci, 2017). Professional APIP employees will run all the professional rules and

prevent all fraud occur in their environment. Thus, it can be interpreted that APIP employees who have high professional commitment have higher intention to do whistleblowing. The statement agrees with studies of Elias (2008), Jalil (2014), Mela et al.(2016) and Pangesti & Rahayu (2017). The first hypothesis proposed based on the description is:

H₁: Professional commitment has a positive effect on the intention to do whistleblowing.

Theory of Planned Behavior (TPB) explains that the function of one's trust is obtained from the views of others towards attitudes related to that person. Subjective norms are one of the factors of TPB that shape the perceived social repression for carrying out or not carrying out a behavior (Ajzen, 2005). In this study, subjective norms are played by anticipatory socialization. Anticipatory socialization is the most important part in forming an individual's perception towards his profession.

Anticipatory socialization will support individuals to comply with the code of ethics in their profession. APIP employees will tend to assess which actions should not and should be carried out by the profession if they have received socializations with their professions since the lecture period and continue to get socializations while working in an organization. With anticipatory socialization owned by APIP employees, it will help someone to prevent corruption cases from reoccurring within the government.

Research of Elias (2008) and Pangesti & Rahayu (2017) show the result that anticipatory socialization has a positive effect on whistleblowing intentions. It can be concluded that the higher the anticipatory socialization, the higher the intention of APIP employees to take whistleblowing action. The second hypothesis proposed based on the description is:

H₂: Anticipatory socialization has a positive effect on the intention to do whistleblowing.

APIP employees perceive that someone will take a whistleblowing action on fraud if he has high professional commitment and has an internal locus of control. Napitupulu & Bernawati (2016) stated that individuals who have internal locus of control have more potential to become whistleblowers, because these individuals are more responsible for controlling what happens around them. They believe that everything they get is the result of their efforts. This study uses internal locus of control variable to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing. Internal locus of control plays the component of perceived behavioral control as part of the TPB component. TPB explained individual's feelings about the difficulty or ease to manifest a certain behavior.

One's commitment to profession which is high coupled with an internal locus of control will strengthen the belief that what is done to do whistleblowing action against fraud is the right action which is in accordance with what is expected, one of which is the willing to run the existing rules in his profession. Thus, the internal

locus of control is able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing. The third hypothesis proposed based on the description is:

H₃: Internal locus of control is able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing.

APIP employees who perceive that a high level of anticipatory socialization and have an internal locus of control will increase their interest in revealing frauds that occur in their organizations. Related to the component of control behavior in Theory of Planned Behavior (TPB), Ajzen (2005) explained the feelings associated with control behavior by distinguishing them from the locus of control. The center of control is related to a person's beliefs that are relatively constant in all contexts. Perceived behavioral control can change depending on the type and context of the behavior to be carried out. In this study, internal locus of control is used as a moderating variable to support the relationship between anticipatory socialization and the intention to do whistleblowing. Internal locus of control plays the role of perceived behavioral control factor in TPB.

Someone who has received training or socialization from college to work will make him have a lot of knowledge and understand correctly about the existing rules one of them is the code of ethics. This shows that the level of anticipatory socialization is high. If coupled with an internal locus of control, it will strengthen the belief that what is done to do whistleblowing against fraud is the right action where it is in accordance with what is expected and obeys the rules. Thus, the internal locus of control is able to moderate (strengthen) the effect of anticipatory socialization on the intention to do whistleblowing. The fourth hypothesis proposed based on the description is:

H₄: Internal locus of control is able to moderate (strengthen) the effect of anticipatory socialization on the intention to do whistleblowing.

APIP employees who perceive that high professional commitment supported by a high commitment to the organization also provide a high opportunity to reveal the fraud that occurs in the organization. Brief & Motowidlo (1986) stated that Whistleblowing is one of the 13 forms of prosocial organizational behavior (POB). POB has several antecedent variables, one of which is organizational commitment variable which is an aspect of the context of the work environment and organizational context (Brief & Motowidlo, 1986). Commitment is a form of dedication or individual obligation to do certain things or certain actions. Individuals must obey the rules that exist during their work. Individuals who obey the rules indicate they are committed to their profession. If they discover fraud, they will expose fraud as long as they follow the rules.

Whistleblowers are likely to have very strong commitments to their organizations (Jalil, 2014). If they see negative things that can damage the image of their organization, they will help their organization to

clean it from these dangers, one of which is by revealing the existing fraud (whistleblowing). This shows that the commitment of professionalism coupled with high organizational commitment will have a positive impact on the intention of APIP employees to do whistleblowing. Thus, it is expected that organizational commitment is able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing. The fifth hypothesis proposed based on the description is:

H₅: Organizational commitment is able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing.

APIP employees who perceive having anticipatory socialization and a high level of organizational commitment will reveal the existing fraud in their organization. They will do everything they can to keep the name of the organization clean from all fraud. This is in line with the theory of prosocial organizational behavior which explains that the behavior carried out by individuals from an organization towards individuals or organizations that are directed to better welfare individuals or organizations (Brief & Motowidlo, 1986). Individuals will try to improve more the welfare of their organizations if they have a high commitment to their organizations, one of which is by revealing the existing

Table 1. Operational Definitions of Research Variables

Variable	Operational Definition of Variables	Indicators
Intention to Do Whistleblowing	Whistleblowing or reporting violations is a disclosure of violations or disclosure of unlawful, unethical, or immoral acts or other actions that can harm the organization or stakeholders, committed by employees or leaders of the organization to the leadership of the organization or other institutions that can take action on these violations. (KNKG, 2008)	<ol style="list-style-type: none"> 1. The use of fraud reporting channels in the organization. 2. Fraud reporting to the right people in the organization. 3. Fraud reporting to superiors. 4. Fraud reporting to other existing internal institutions. 5. The use of fraud reporting channels outside the organization. 6. Fraud reporting to the authorities outside the organization. 7. Provision of fraudulent information to institutions outside the organization. 8. Provision of fraud information to the public. (Park & Blenkinsopp, 2009)
Professional Commitment	Professional commitment as a love formed by an individual in his profession includes something that is trusted, something that is accepted, the values, and goals of a profession. (Aranya et al., 1981)	<ol style="list-style-type: none"> 1. Doing business beyond personal boundaries. 2. Proud of his profession. 3. Willing to work hard. 4. Caring for the image of the profession. 5. Comply with regulations in the profession. (Dwyer et al., 2003)
Anticipatory Socialization	Anticipatory socialization can form expectations for a career because during the socialization process someone anticipates the norms, values, and attitudes of the profession to be cultivated. (Merton, 1968)	<ol style="list-style-type: none"> 1. Self-understanding. 2. Individual understanding towards the environment. 3. Individual understanding towards values. 4. There are obstacles and how to overcome them. 5. Planning for the future. (Hattari, 1983)
Internal Locus of Control	Internal locus of control is the perspective that all results obtained are bad or bad, because of internal factors and their own capacity actions. (Amalini et al., 2016)	<ol style="list-style-type: none"> 1. Working hard. 2. Having high initiative. 3. Always trying to find a solution to the problem. 4. Always trying to think as effectively as possible. 5. Always having the perception that effort must be made if you want to succeed. (Crider, 1983)
Organization-Commitment	Organizational commitment is defined as a strong expectation to remain part of the organization. (Anisykurlillah et al., 2013)	<ol style="list-style-type: none"> 1. The ability to work harder for the success of the organization. 2. Pride to be part of the organization. 3. The ability to accept all kinds of assignments to remain in the organization. 4. The work place organization has more value than other organizations. 5. The values that apply in the organization are in line with personal values. 6. Concern for the fate of the organization. 7. The work place organization is the best organization from another organization. 8. The organization gives an inspiration to work better. 9. Discussing the organization of work place to others that the organization is a great organization. (Donnelly et al., 2003)gathering of insufficient evidence, altering or replacing audit procedures, and underreporting of time have negative effects on the auditing profession. While recent studies suggest that dysfunctional behavior is a widespread problem (Smith 1995; Otley and Pierce 1995

Source : Summary of the researchers, 2018

fraud in the organization.

Studies conducted by Bagustianto & Nurkholis (2015), Setiawati & Sari (2016), and Sari & Ariyanto (2017) state that organizational commitment has a significant effect on the intention to do whistleblowing. In the study of Hazmi (2014) shows that organizational commitment is able to moderate the performance of the Lhokseumawe City Government apparatus.

Anticipatory socialization will encourage someone to comply with the existing code of ethics to prevent cases of corruption from recurring within the government. The high level of anticipatory socialization a person has will make him reveal fraud. On the other hand, individuals who have high organizational commitment will also carry out prosocial behavior and report existing fraud. Thus, it is expected that organizational commitment can moderate (strengthen) the effect of anticipatory socialization on the intention to do whistleblowing. The sixth hypothesis proposed based on the description is:

H₆: Organizational commitment is able to moderate (strengthen) the effect of anticipatory socialization on the intention to do whistleblowing

Based on grand theory, previous research, and research hypotheses, the framework of thinking can be illustrated in Figure 1.

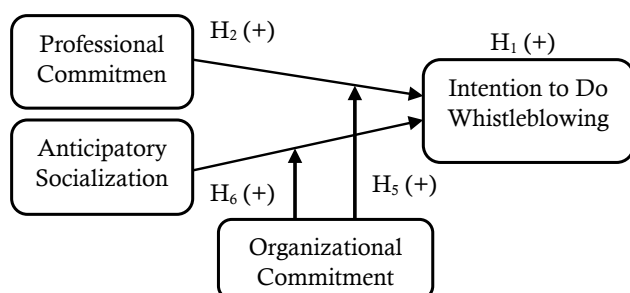


Figure 1. Theoretical Framework

Source : The Result of Researcher Thought, 2018.

Table 2. Recapitulation of Hypothesis Testing

Hypothesis	Statement	Original Sample	Sig.	Results
H ₁	Professional commitment has a positive effect on the intention to do whistleblowing.	0.445	0.001	Accepted
H ₂	Anticipatory socialization has a positive effect on the intention to do whistleblowing.	0.344	0.000	Accepted
H ₃	Internal locus of control strengthens the effect of professional commitment on the intention to do whistleblowing.	-0.259	0.045	Rejected
H ₄	Internal locus of control strengthens the effect of anticipatory socialization on the intention to do whistleblowing.	0.211	0.105	Rejected
H ₅	Organizational commitment strengthens the effect of professional commitment on the intention to do whistleblowing.	0.242	0.010	Accepted
H ₆	Organizational commitment strengthens the effect of anticipatory socialization on the intention to do whistleblowing.	-0.101	0.120	Rejected

Source: Primary data processed, 2018

RESEARCH METHOD

This type of research was quantitative research. The population in this study were all Government Internal Supervisory Officers (APIP) of the Central Java Province Inspectorate which consisted of 35 Auditor Functional Positions (JFA) and 20 Functional Offices of Regional Government Affairs Supervisory Organizers (JP2UPD). The sampling technique used is saturated sampling. The number of samples obtained was 49 APIP employees. This study used five variables consisting of one endogenous variable, namely the intention to do whistleblowing, two moderating variables namely internal locus of control and professional commitment, and two exogenous variables namely professional commitment and anticipatory socialization.

The data collection method was carried out by distributing questionnaires to all APIP staff of Central Java Province Inspectorate. The number of questionnaires obtained was 51 copies of 55 questionnaires distributed and only 49 copies of the questionnaire could be processed. Data analysis technique used SEM-PLS using SmartPLS 3.0 analysis tools.

RESULTS AND DISCUSSIONS

The outer model test is used to determine the construct validity and instrument reliability. AVE value for internal locus of control is 0.538, intention to do whistleblowing is 0.569, organizational commitment is 0.564, professional commitment is 0.508, and anticipatory socialization is 0.504. All variables are valid because they have AVE values more than 0.50.

Reliability is evaluated using composite reliability and cronbach's alpha values. The value of composite reliability for internal locus of control variable is 0.853, the intention to do whistleblowing is 0.887, organizational commitment is 0.865, professional commitment is 0.838, and anticipatory socialization is 0.832.

Cronbach's value for the internal locus of control variable is 0.785, the intention to do whistleblowing is 0.845, organizational commitment is 0.835, professional commitment is 0.758, and anticipatory socialization is 0.745. The composite reliability and Cronbach's alpha values for all variables are more than 0.70 so it can be said to be reliable.

The inner model test shows the specification of a causal relationship between latent variables. The value of R^2 is 0.925 meaning that the variability of the construct of the intention to do whistleblowing can be explained by 92.5% by the variables in this study. The difference of 7.5% is influenced by other variables outside the research model. The results of hypothesis testing can be seen in Table 2 with an α value of 0.05.

The Effect of Professional Commitment on the Intention to Do Whistleblowing

Professional commitment positively influences on the intention to do whistleblowing. Theory of Planned Behavior (TPB) in this study is able to explain the effect of professional commitment on the intention to do whistleblowing. Professional commitment succeeded in playing one of the three components of TPB, namely attitude. TPB explains that individuals who have positive attitudes towards behavior will also get positive outcomes.

Commitment attitude of APIP employees to their profession is high. They will accept and carry out all existing rules in order to achieve professional goals without being asked. APIP employees who are professional will maintain trust, independence; prioritize ethics, and integrity which become the top priority. Professional commitment has a major influence on the intention of APIP employees in disclosing fraud (whistleblowing). This study states the same results as the studies by Elias (2008), Jalil (2014), and Mela et al. (2016).

The Effect of Anticipatory Socialization on the Intention to Do Whistleblowing

Anticipatory socialization has a positive effect on the intention to do whistleblowing. Theory of Planned Behavior (TPB) in this study is able to explain that anticipatory socialization has effect on the intention to do whistleblowing. Anticipatory socialization succeeded in playing one of the three components of TPB, namely subjective norms. TPB explains that subjective norms are a function of one's trust gained over the views of others towards the object of attitudes related to that person. Anticipatory socialization refers to the process of socialization in which a person practices to determine his position on social relations, work, and the future. APIP staff will be able to assess which actions should not and should be carried out by their profession if they have received socialization with their profession since the lecture period and continue to get socialization while working in the organization. Anticipatory socialization will encourage individuals to comply with the code of ethics in their profession in order to prevent cases of corruption from reoccurring within the government.

This study is in line with the study of Elias (2006) which mentions that someone tends to do whistleblowing if he has a high level of anticipatory socialization compared to someone with a low level of anticipatory socialization. This study states the same results as the studies of Elias (2008) and Pangesti & Rahayu (2017).

Internal Locus of Control Moderates (Strengthens) the Effect of Professional Commitment to the Intention to Do Whistleblowing

The internal locus of control is not able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing. This is not in line with Theory of Planned Behavior (TPB). The internal locus of control does not succeed in playing one of the three components of TPB, namely perceived behavioral control. The internal locus of control is not able to moderate (strengthen) the effect of professional commitment on the intention to do whistleblowing because APIP employees are professional towards their work. This shows that they are loyal to their profession and are ready to act in order to protect their profession (Elias, 2008).

APIP employees who have high professional commitment assume that violation is a matter that can disrupt professionalism and have an obligation to disclose the violation. But with the existence of the internal locus of control, the employees will ignore and even be silent on the existing fraud. They will control themselves not to reveal the fraud occurs in their organization. They will not allow the hard work so far to achieve high results in vain. They do not want to lose their job and get sanctions if they take a whistleblowing action. Thus, they choose to be indifferent to the fraud that occurs in their organization in order to maintain their own security from the dangers that threaten as the consequences of whistleblowing action. This study shows the same results as the studies of Jalil (2013) and Joneta (2016) possessing as many as 4 disulfide bonds. The elements of antiparallel β -structure take origin from the hydrophobic core formed by the disulfides. The β -strands adopt the shape of the three loops, giving the name of the fold. While neurotoxins (NTs).

Internal Locus of Control Moderates the Effects of Anticipatory Socialization on the Intention to Do Whistleblowing

The internal locus of control is not able to moderate (strengthen) the effect of anticipatory socialization on the intention to do whistleblowing. This is not in line with the Theory of Planned Behavior (TPB). The internal locus of control does not succeed in playing one of the three components of TPB, namely perceived behavioral control. Perceived behavioral control is one's feeling about the difficulty or the ease of realizing a particular behavior (Ajzen, 2005). The internal locus of control is not able to moderate (strengthen) the effect of anticipatory socialization on the intention to do whistleblowing. Individuals who have a high level of anticipatory socialization will be able to distinguish

which behavior should or should not be carried out in accordance with their profession. APIP employees consider that fraud is an unethical thing to do and is not in accordance with the existing code of ethics. They have the obligation to disclose fraud, not make disclosure as self-control in an action so as not to get retaliation from existing authorities.

APIP employees may consider that fraud is a wrong action and must be disclosed. However, the fear that ensnares employees to the negative impacts they get, such as losing their jobs, getting sanctions, and even threats, as well as the certainty of legal protection that is considered lacking, enable them to prefer silence rather than exposing existing fraud. They may not be telling the truth if they are not protected. Therefore, they do not dare to take risks to expose the fraud. This research is in line with research conducted by Jalil (2013) and Joneta (2016) possessing as many as 4 disulfide bonds. The elements of antiparallel α -structure take origin from the hydrophobic core formed by the disulfides. The α -strands adopt the shape of the three loops, giving the name of the fold. While neurotoxins (NTs that the locus of control is not able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing.

Organizational Commitment Moderate (Strengthen) the Effect of Professional Commitment to the Intention to Do Whistleblowing

Organizational commitment is able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing. This study is in line with the Theory of Prosocial Organizational Behavior namely whistleblowing is a positive social behavior that can be useful for organizations as a form of organizational protection against existing fraud. Brief & Motowidlo (1986) mentioned prosocial organizational behavior as behavior carried out by individuals in the organization against individuals or organizations that are directed to better welfare the individual or organization.

Commitment is a form of dedication or one's obligation to do certain things or certain actions. APIP employees obey the existing rules while working. If they see or discover fraud, they will expose the fraud for their love to the organization where they work in order to prosper in the future. They do not think about the adverse effects which they get when doing whistleblowing action when they have a high level of commitment to their profession to purify their organization from negativity. This shows that the commitment of professionalism coupled with high organizational commitment are important units to increase the intention of APIP employees to disclose existing fraud. This study states the same results as the studies of Setiawati & Sari (2016) and Sari & Ariyanto (2017).

Organizational Commitment is Able to Moderate (Strengthen) the Effects of Anticipatory Socialization on the Intention to Do Whistleblowing

Organizational commitment is not able to mo-

derate the effect of anticipatory socialization on the intention to do whistleblowing. This is not in accordance with the Theory of Prosocial Organizational Behavior. Individuals will increase concern for the organization. One of them is reporting the possibility of fraud that occurs in the organization if having a high commitment to the organization.

The view that whistleblowers who violate the norms of organizational loyalty becomes an ethical dilemma for members of the organization in determining whether to report violations or leave them in hiding (Bagustianto & Nurkholis, 2015). Individuals who feel a dilemma whether whistleblowing is something that must be revealed or not, how the impact for them, and their desire to remain in the organization they work for, makes it possible for them to choose silence over the existing fraud. This study states the same result as the study of Septianti (2013).

CONCLUSIONS

Based on the test results, it can be concluded that professional commitment and anticipatory socialization partially have a positive direction on the intention to do whistleblowing. The internal locus of control is not able to moderate (strengthen) the effect of professional commitment and anticipatory socialization on the intention to do whistleblowing. Meanwhile, organizational commitment is able to moderate (strengthen) the effect of professional commitment to the intention to do whistleblowing. Organizational commitment is not able to moderate the effect of anticipatory socialization on the intention to do whistleblowing. Based on the results of the study, the suggestions for APIP employees is to maintain commitment to their profession; for the Inspectorate is to design strategies to further increase employee interest in doing whistleblowing; as well as for further researchers is to expand the sample such as APIP employees in all district / city inspectorates in a province and add other variables such as legal protection certainty so that there is no fear of doing whistleblowing and giving rewards to trigger enthusiasm in doing whistleblowing.

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