

ABSTRACT

This study aims to determine the effect of personal cost, perception about seriousness of fraud, and organizational commitment as moderating to the whistleblowing intention of Village-Owned Enterprise employees in Bantul Regency, Special Region of Yogyakarta. This study uses a convenience sampling method with consideration of the ease of obtaining data on Village-Owned Enterprise. The total sample in this study was 14 Village-Owned Enterprise in the Bantul Regency area. The type of data used is primary data. The results shows that personal costs negatively affected whistleblowing intention, perception about seriousness of fraud and organizational commitment perceptions have a positive effect on whistleblowing intention, organizational commitment did not succeed in moderating the effect of personal cost on whistleblowing intention, and organizational commitment managed to moderate the influence of perception about seriousness of fraud against the whistleblowing intention.

Keywords : Personal cost, perception about seriousness of fraud, and organizational commitment