

## ABSTRACT

*This study aims to determine the effect of personal cost, perception about seriousness of fraud, attitude and organizational commitment as a moderating variable to whistleblowing intention of Higher Education. This study used convenience sample method. The respondent is employees that work in public higher education and private higher education. The type of data used is primary data. And the result shows that personal cost have a negative effect on employee intention to take the whistleblowing action, and for two independent variable which is perception about seriousness of fraud and attitude shows that have a positive effect of employee intention to take the whistleblowing action, while for organizational commitment as moderate cannot be able to being a moderation variable and influence the relation between personal cost, perception about seriousness of fraud and attitude to the whistleblowing intention.*

**Keyword:** *personal cost, perception about seriousness of fraud, organizational commitment and whistleblowing intention.*