

## CHAPTER IV

### RESEARCH FINDINGS AND ANALYSIS

#### A. General Description of Research Object

The object of this study was the employees of higher education in the area of Manado, North Sulawesi. The data in this study were collected by sending questionnaires to the respondents to fill out. Meanwhile for re-collection of questionnaires to be entrusted and taken back on the day that had been determined by the higher education.

**Table 4.1**  
**Characteristics of Respondents Based on Questionnaire Filling**

Information	Total	Percentage
Questionnaires distributed	70	100 %
Return questionnaire	70	100 %
Questionnaires that are not filled in completely	3	4 %
Questionnaires are processed until the end	67	96 %

Source : Primary data, 2019

Based on the survey results in October 2019, the number of questionnaires distributed were 70 questionnaires. In which, 70 questionnaires were returned. From the 70 questionnaire, 67 questionnaires could be processed until the end while the other 3 questionnaires could not be used because the respondents were not filled in completely. Therefore, at the end only 67 questionnaires that could be used for data processing and passed the validity, reability, multiple linear regression, and other tests.

**Table 4.2**  
**Characteristics of Respondent Based on Higher Education**

Type of Higher Education	Total Respondents	Percentage
Public Higher Education	34	50,75 %
Private Higher Education	33	49,25 %
Total Respondent	67	100 %

Source : Primary data, 2019

Actually the population of this study is employee in all higher educations that exist in Manado, North Sulawesi. And the sample are 2 higher education from 1 public higher education and the other one is private higher education in Manado area. Both higher educations is have good contributors, it can be approved with the questionnaire that distribured in each universities is return back 100%, but the highest error rate in filling out the questionnaire is public higher education. It was proven by error questionnaire that happen in public higher education is 2 while in private higher edecation only 1 questionnaires error.

## **B. Analysis of Respondents Characteristics**

Characteristics of respondent observed in this study include gender, age, latest background, position, and length of work period. The results of the frequency distribution about the characteristics of respondents that have been studied are presented as follows :

### **1. Gender Characteristics**

The following is a table of the number of comparison of respondents based on the gender of the respondents.

**Table 4.3**  
**Characteristics of Respondents By Gender**

<b>Gender</b>	<b>Frequency</b>	<b>Percentage</b>
Male	26	38,8%
Female	41	61,2%
Total	67	100%

Source : SPSS output primary data, 2019

Based on the table above, it can be seen that out of a total 67 respondents, there are 38,8% or 26 respondents are male while 61,2% or 41 respondents are female. However, this result does not have effect to research because the data are not taken into consideration in the processing of the research result.

## 2. Age Characteristic

The following table compares the respondent based on their age.

**Table 4.4**  
**Characteristics of Respondents by Age**

<b>Age</b>	<b>Frequency</b>	<b>Percentage</b>
20-30 years	17	25,4%
30-40 years	27	40,3%
>40 years	23	34,3%
Total	67	100%

Source : SPSS output primary data, 2019

Based on table 4.4 it shows that out of a total of 67 respondents, there are 25,4% or 17 respondents aged 20-30 years. 40,3% or 27 respondent who have aged 30-40 years. Finally, the last is 34,3% or 23 respondent who have

aged over 40 years. But this result does not effect the research because the data are not taken into consideration in the research.

### 3. Education Characteristics

The following table compares the respondents by the education.

**Table 4.5**  
**Characteristics of Respondents by Education Strata**

Education	Frequency	Percentage
SMA	17	25,4%
D3	5	7,5%
S1	26	38,8%
S2	19	28,4%
Total	67	100%

Source : SPSS output primary data, 2019

Based on table 4.5 it can be seen that from the total of 67 respondents. There are 25,4% or 17 of them were from high school graduates, 7,5% or 5 respondents were from D3 education strata, the highest percentage is 38,8% or 26 respondents were from S1 education, and the last is 28,4% or 19 respondents from S2 education. But actually it does not effecting the research because the data is not taken into account in the processing of research data.

### 4. Work Period Characteristics

The following table compares the respondents based on work period.

**Table 4.6**  
**Characteristics of Respondents by Work Period**

Work Period	Frequency	Percentage
<2 years	6	9%
2 – 5 years	12	17,9%
6 – 10 years	15	22,4%

>10 years	34	50,7%
Total	67	100%

Source : SPSS output primary data, 2019

Based on the data above it can be seen from the total of 67 respondents. There are 9%, or 6 of them who have working period less than 2 years, 17,9% or 12 respondent who have working period between 2-5 years, while 22,4% or 15 respondents who have working period 6-10 years. The last are 50,7% or 34 respondents who have a working period more than 10 years.

### C. Descriptive Statistics Test

Descriptive statistic test in this study presents a number of data from each research variable, namely Personal Cost (PC), Perception about Seriousness of Fraud (PSF), Attitude (A), Organizational Commitment (OC), and Whistleblowing Intention (WB). The data include information about the minimum value, maximum value, and standart deviation of each of the research variable. The result of the descriptive statistics are presented in the table 4.7 below :

**Table 4.7**  
**Result of Statistic Descriptive Test**

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
Personal Cost	67	6	30	18.45	6.581
Perception about Seriousness of Fraud	67	10	25	19.13	4.052
Attitude	67	7	20	15.58	3.262
Organizational Commitment	67	21	35	30.39	3.572
Whistleblowing Intention	67	10	25	18.88	4.151

Source: SPSS output from primary data processed

Based on table 4.7, it can be seen that are 67 sample used in this research. Descriptive statistical test results are used to describe or explain the number of answers given by respondents in each research variable. The explanation is as follows:

1. Personal Cost variable has a minimum value of 6, a maximum value of 30, and mean of 18.45 with a value for standart deviation of 6.681. It means that the minimum and maximum value is on likert scale, while the average value of respondent's answers is on scale of 2 in a likert scale. The standart deviation of this personal cost is the biggest value between another variable that is 6.681. The median for this variable is 19, which means that the average value 18.45 is smaller than the median.
2. Perception about Seriousness of Fraud variable has a minimum value of 10, a maximum value of 25, and mean of 19.13 with a value for standart deviation 4.052. It means the minimum and maximum value is on likert scale, while the average value of respondent's answer is on scale 4 in a likert scale. The standart deviation is quite small, that is 4.052. the median for this variable is 20, which means that the average value 12.83 is smaller than the median.
3. Attitude variable has a minimum value of 7, a maximum value of 20, and mean of 15.58 with a value of standart deviation of 3.262. It means the minimum and maximum value is on likert scale, while the average value of respondent's answers on scale 4 in a likert scale . Standart deviation value is

quite small, that is 3.262. The median is 16, which means that the average value 15.58 is smaller than the median.

4. Organizational Commitment variable has a minimum value of 21, a maximum value of 35, and mean 30.39 with a value of standart deviation of 3.572. It means the minimum and maximum value is on likert scale, while for the average value of respondent's answers on scale 5 in a likert scale. Standart deviation value is quite small, namely 3.572. The median is 30, which means that the average value 30.39 is bigger than the median.
5. Whistleblowing Intention variable has a minimum value of 10, a maximum value of 25, and mean of 18.88 with value of standart deviation of 4.151. It means the minimum and maximum value is on likerty scale, while for the average of respondent's answers on scale 3 in likert scale. Standart deviation value is quite small, namely 4.151. the median is 19, which means that the average value 18.88 is smaller than the median.

#### **D. Instrument and Data Quality Test**

##### **1. Validity Test**

Validity test is the way we examine and know whether the data that we got is valid or not. Islamiyah (2018) stated that validity test is one form of testing that has the purpose to prove the extent to which a measuring instrument can be seasured what should be measured so that a valid instrument can be obtained with a level of validity. The data can be said valid if we comparing r count with r table at a significant level of 5% or 0,05. If the

results shows that r count is bigger than r table, the data is valid, or we can see from the value of Sig, if the value of Sig is smaller than 0,05 it is also valid.

**Table 4.8**  
**Validity Test Result of Personal Cost**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
PC1	0,840	0,244	VALID
PC2	0,863	0,244	VALID
PC3	0,894	0,244	VALID
PC4	0,881	0,244	VALID
PC5	0,914	0,244	VALID
PC6	0,879	0,244	VALID

Source : SPSS output from primary data processed

Based on the table above the results shows validity test for the independent variable which is personal cost that has 6 item of questions and each question has a Pearson Correlation value (r count) bigger than r table (0.244) which means that the data obtained for personal cost variable is declared valid. Furthermore, validity test for the second independent variable which is perception about seriousness of fraud, the results is presented in the table 4.9 below:

**Table 4.9**  
**Validity Test Results of Perception about Seriousness of Fraud**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
PSF1	0.705	0,244	VALID
PSF2	0.892	0,244	VALID
PSF3	0.867	0,244	VALID
PSF4	0.781	0,244	VALID
PSF5	0.803	0,244	VALID

Source: SPSS output from primary data processed



Based on table 4.9 above, the results shows that variable perception about seriousness of fraud has 5 item of questions and every question has a Pearson Correlation value (r count) bigger than r table (0.244). So, it means the data for perception about seriousness of fraud variable is declared valid. Next, for the last independent variable which is attitude, the results is shown on the table 4.10 as follows :

**Table 4.10**  
**Validity Test Results of Attitude**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
A1	0.756	0.244	VALID
A2	0.801	0.244	VALID
A3	0.852	0.244	VALID
A4	0.840	0.244	VALID

Source: SPSS output from primary data processed

Based on the table above, the results shows that attitude variable has 4 items of questions and every question has a Pearson Correlation value (r count) bigger than r table (0.244). It means the data for perception about seriousness of fraud variable is declared valid. Next, for the moderating variable which is organizational commitment, the results is shown on the table 4.11 as follows :

**Table 4.11**  
**Validity Test Results of Organizational Commitment**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
OC1	0.723	0.244	VALID
OC2	0.775	0.244	VALID
OC3	0.465	0.244	VALID
OC4	0.745	0.244	VALID

OC5	0.583	0.244	VALID
OC6	0.688	0.244	VALID
OC7	0.713	0.244	VALID

Source: SPSS output from primary data

Based on the table above, the results shows that moderating varibel which is organizational commitment has 7 items of questions and each questions has a Pearson Correlation valur (r count) bigger than r table (0.244). It means the data for organizational commitment variable is declared valid. Furthermore, for the dependent variable which is whistleblowing intention, the results is shown on the table 4.12 as follows:

**Table 4.12**  
**Validity Test Results of Whistleblowing Intention**

Question Item	Pearson Correlation (r calculated)	r table	Explanation
WB1	0.875	0.244	VALID
WB2	0.905	0.244	VALID
WB3	0.787	0.244	VALID
WB4	0.864	0.244	VALID
WB5	0.729	0.244	VALID

Source: SPSS output from primary data processed

Based on data above, the results shows that the dependent variable has 5 questions item and each question have a Paerson Correlation value (r count) bigger than r table (0.244). Which means the data from whistleblowing intention variable is declared valid.

## 2. Reliability Test

Realiability test is measured by using Cronbach's Alpha statistical test. Sekaran in Lestari (2018) state that a research instrument indicates adequate reliability if the Cronbach alpha coefficient value is greater than 0.60. If the

data that already processed shows the the result graeter than 0.60 which means the data is reliable. The realibility test in this study is presented in table 4.13 as follows :

**Table 4.13**  
**Reliability Test Result**

Variable	Cronbach's Alpha	Standart of Reliability	Explanation
PC	0.942	>0.60	Reliable
PSF	0.859	>0.60	
A	0.829	>0.60	
OC	0.771	>0.60	
WB	0.889	>0.60	

Source: SPSS output from primary data processed

Based on the results of table 4.13 above, the value of Cronbach's Alpha for all research variable is greater than 0.60. So, it can be concluded that all variables 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.

#### **E. Classic Assumption TesT**

Classic assumption test consists of several type. This study uses normality test, multicollinearity test and haterokedacity test to the explanation of each test is as follow :

##### **1. Normality Test**

Normality test is used to know whether the residual value distributed normally or not. The regression can be said good if the the result shows that data is distributed normally. The normality test in this study uses One Sample

Kolmogorov-Smirnov Test by looking at the significant value with standart 0.05. If the significant value is bigger than  $> 0.05$  it means the data is normally distributed, whereas if the significant value is smaller  $< 0.05$  it means the data is not normally distributed, Ghozali in Islamiyah (2018). The results of the normality test are shown in the table below:

**Table 4.14**  
**Result of Normality Test**

Type of Test	N	Sig	Explanation
One-Sample Kolmogorom-Smirnov Test	67	0.381	Data is normally distributed

Source: SPSS output from primary data

Based on results of the normality test that presented in table 4.14 above, it can be seen that the asymp value. Sig.(2-tailed) of the the multiple regression is 0.381 which is bigger than  $> \alpha$  ( $\alpha = 0.05$ ). It means that the residual data, normal distribution and regression models are suitable to be used in this study. Because the residual value and data is normally distributed, so we can continue to the next step.

## 2. Multicollinearity Test

Multicollinearity test has the aim to test whether the regression model has a correlation between independent variable. In a good regression model, the variable should have no correlation between independent variable or it can be said as free from multicollinearity. The presence of multicollinearity

symptoms can be seen from the tolerance value or the Variance Inflation Factor (VIF) value. The results obtained from the multicollinearity test are presented in the following table:

**Table 4.15**  
**Result of Multicollinearity Test**

Independent Variable	Collinearity Statistic		Conclusion
	Tolerance Value	VIF	
Personal Cost	0.934	1.071	Non Multicollinearity
Perception about seriousness of Fraud	0.250	3.997	Non Multicollinearity
Attitude	0.257	3.891	Non Multicollinearity

Source: SPSS output from primary data

Based in the results of the multicollinearity test presented in table 4.15, it can be seen that the variable Personal Cost has a VIF value of  $1.071 < 10$  and Tolerance of  $0.934 > 0.1$ . For the Perception about seriousness of Fraud variable has a VIF value of  $3.991 < 10$  and Tolerance value of  $0.250 > 0.1$ . The last independent variable that is Attitude has a VIF value of  $3.891 < 10$  and Tolerance value  $0.257 > 0.1$ . From the results we can conclude that all independent variables have a VIF value smaller  $< 10$  and a Tolerance value  $> 0.1$ , which means that the regression model in this study is free from multicollinearity.

### 3. Heteroscedasticity Test

Heteroscedasticity test is conducted to test whether in the regression model there is a residual variance inequality an observation to other observation. Heteroscedasticity test results in this study are presented as follows :

**Table 4.16**  
**Result of Heteroscedasticity Test**

<b>Dependent Variable</b>	<b>Independent Variable</b>	<b>Sig Value</b>	<b>Explanationa</b>
Whistleblowing Intention	Personal Cost	0.051	Non Heteroscedasticity
	Perception about seriousness of Fraud	0.421	Non Heteroscedasticity
	Attitude	0.251	Non Heteroscedasticity

Source: SPSS output from primary data

Based on the table 4.16 above, it shows that the personal cost variable has a sig value of  $0.051 > \alpha (\alpha = 0.05)$  , for the Perception about seriousness of Fraud has a sig value of  $0.421 > \alpha (\alpha = 0.05)$  and for the attitude variable has a sig value of  $0.251 > \alpha (\alpha = 0.05)$ . from the results, we can conclude that all the independent variables have a Sig value bigger than alpha value. It means the data is free from the experience of heteroscedasticity.

## **F. Hypothesis Testing**

### **1. Coefficient Determination**

**Table 4.17**  
**Result of Coefficient Determination Test**

Model	Adjusted R Square
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Multiple Regression	0.588
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Source: SPSS output from primary data

From the table 4.17 above, it shows that the Adjusted R square is 0.588 on in percentage is 58,8% of the whistleblowing intention variable can be explained by 3 independent variables. they are Personal Cost, Perception about seriousness of Fraud, and Attitude. Meanwhile the 41,2% (100% - 58,8) can be explained by other variable outside the research. We can conclude that the results of 3 independent variables have a fairly large numbers in explaining the dependent variable.

## 2. Multiple Linear Regression Analysis

**Table 4.18**  
**Result of Multiple Regression Analysis Test**

	Unstandardized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	0.694	2.121		
Personal Cost	-0.105	0.052	0.166	0.046
Perception about seriousness of Fraud	0.602	0.162	0.588	0.000
Attitude	0.303	0.198	0.238	0.031

Source: SPSS output from primary data

Based on the table 4.18 above, the obtained multiple regression equation as follows:

$$\mathbf{WB = 0.694 - 0.105PC + 0.602PSF + 0.303A + \varepsilon}$$

- 1) The personal cost regression coefficient is -0.105 and its negative. This states that every increase in personal cost by 1, that will cause a decrease in intention to perform whistleblowing actions of 0.105.
- 2) The regressions coefficient of perception about seriousness of fraud is 0.602 and its positive. This states that every increase in perception about seriousness of fraud by 1, it will cause an increase in intentions to conduct whistleblowing measures 0.602.
- 3) The regression coefficient of attitude is 0.303 and it is positive. This states that every increase in organizational commitment by 1, it will cause an increase in intention to carry out whistleblowing measures of 0.303.

### 3. F-Test

F test is conducted to determine whether each independent variable simultaneously effects the dependent variable. The criteria of this test if the probability value is  $< 0.05$  the  $H_a$  is accepted and  $H_o$  is rejected. If the probability value is  $> 0.05$  the  $H_o$  is accepted and  $H_a$  is rejected.

**Table 4.19**  
**Result of F-Test**

Model	Sig
Multiple regression	0.000

Source: SPSS output from primary data

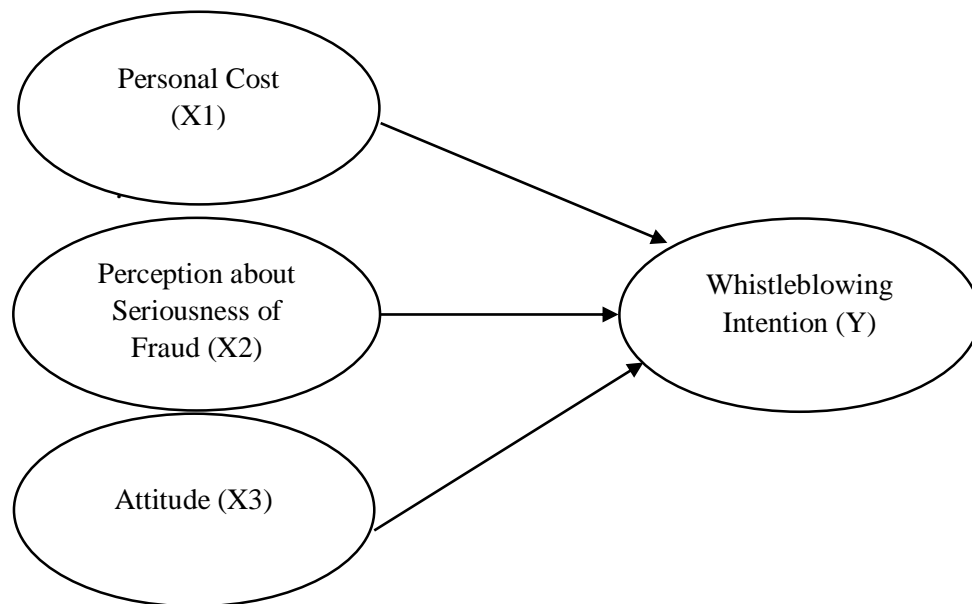
Table 4.19 shows that the results have a significant level value of 0.000  $< 0.05$ . Because of the significant value is  $< 0.05$ , it can be said that personal



cost, perception about seriousness of fraud, and attitude simultaneously or have influence on the whistleblowing intention variable.

#### 4. T-Test

Based on the result of testing using multiple regression analysis obtained as shown in the table 4.17, table 4.18, and table 4.19. From the table, the results of the research hypothesis testing are as follows:



**Figure 4.1**

#### **Research Model 1 for Hypothesis 1-3**

- 1) The effect of personal cost towards whistleblowing intention

Table 4.17 shows that the level of significance (Sig) for the personal cost variable is 0.046 and this variable has a regression coefficient (Beta) with a negative value of 0.105. Because this variable has a  $0.046 < 0.05$  sig which means that the independent variable personal cost affects the intention to take a whistleblowing action and has a negative direction, so the first hypothesis (H1) is **accepted**.

- 2) The effect of perception about seriousness of fraud towards whistleblowing intention

Table 4.17 shows that the significant and value of beta whether it is positive or negative in which it will have impact on the hypothesis, either accepted or not. The table shows that the level of significance (Sig) for perception about seriousness of fraud is 0.000 and this variable has regression coefficient value (Beta) with a positive value of 0.602. Because this variable has  $0.000 < \alpha 0.05$  sig which means that the independent variable perception about seriousness of fraud affects the intention to carry out whistleblowing actions and it has a positive direction then, the second hypothesis (H2) is **accepted**.

- 3) The attitude towards whistleblowing

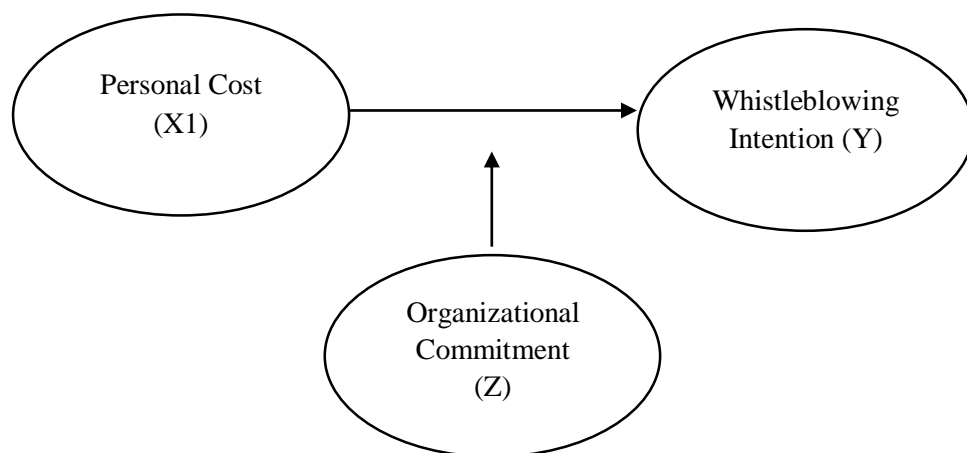
Based on table 4.17, it shows that the significant (Sig) for attitude variable is 0.131 and this variable has regression coefficient value (Beta) with positive value of 0.303. Because this variable has a sig  $0.031 > \alpha 0.05$ , which means that the independent variable attitude

does not effect the intention to take the whistleblowing action and have a possitive direction. Meanwhile, the third hypothesis (H3) is **accepted**.

### 5. Moderated Regression Analysis (MRA)

Moderated regression analysis is test about to know are the moderating variable strengten or weaken the relation between independent variable and dependent variable. To know that it strengthens the variable relation is to look at the R square. If the result of R square when we do the MRA test increases it means the moderating variable strengten the relation, but when the R square decreases it means it weakens the relation. Other than that, we have to give attention first to the value of Sig, if the value of Sig is smaller than alpha ( $< 0.05$ ) it means the organizational commitment is a moderating variable, if the sig value is bigger than alpha ( $> 0.05$ ) the organizational commitment is cannot be a moderating variable. The test of MRA are as follows :

#### a. Moderation 1



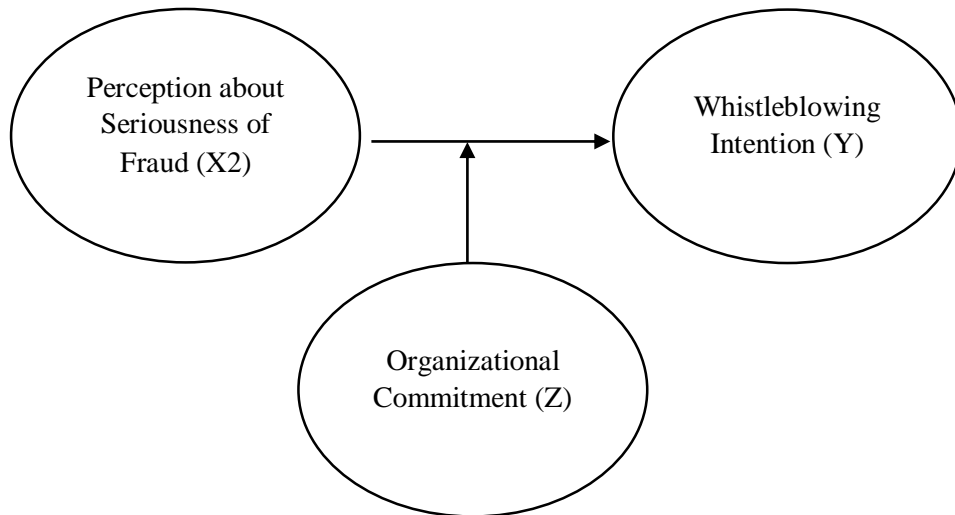
**Figure 4.2**

**Research Model 2 for Hypothesis 4**

- 1) The effect of organizational commitment towards the relationship of personal cost and whistleblowing intention

From the result shows in SPSS that the Sig value of this equation shows that bigger than alpha ( $\alpha = 0.05$ ) means that the organizational commitment variable cannot be a moderating variable. That is why from the result, we can conclude that the organizational commitment in this research is has no influence to the relation between independent variable (personal cost) and dependent variable (whistleblowing intention). Meanwhile, the forth hypotheses (H4) is **rejected**.

b. Moderation 2

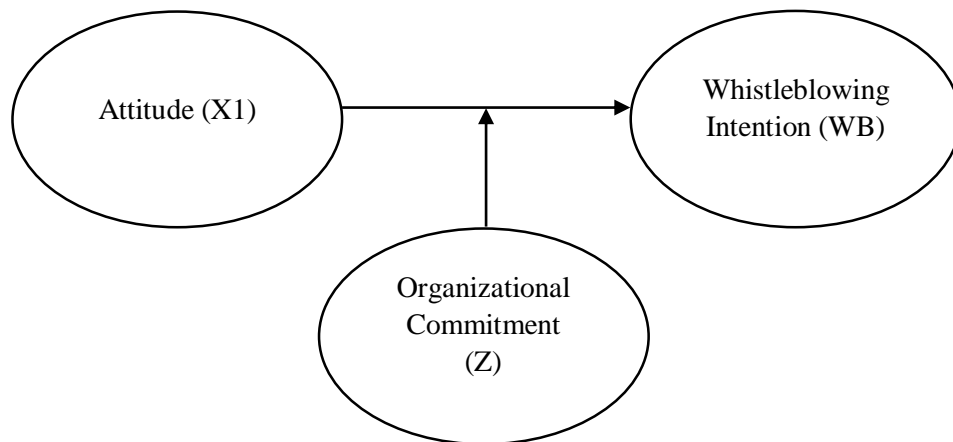


**Figure 4.3**  
**Research Model 3 for Hypotheses 5**

- 1) The effect of organizational commitment towards the relationship of perception about seriousness of fraud and whistleblowing intention

Based on the result of SPSS processed shows that the Sig value of this equation shows that bigger than alpha ( $\alpha = 0.05$ ) means if the Sig value is bigger, the organizational commitment variable cannot be a moderating variable. That is why from the result, we can conclude that the organizational commitment in this research is have no influence to the relation between independent variable (perception about seriousness of fraud) and dependent variable (whistleblowing intention). Meanwhile, the forth hypotheses (H5) is **rejected**.

c. Moderation 3



**Picture 4.4**  
**Research Model fo Hypotheses 6**

- 1) The effect of organization commitment towards of attitude and whistlwblosing intention

Based on the result of SPSS processed shows that the Sig value of this equation shows that bigger than alpha ( $\alpha = 0.05$ ) means if the Sig value is bigger, the organizational commitment variable cannot be a

moderating variable. That is why from the result, we can conclude that the organizational commitment in this research is have no influence to the relation between independent variable (attitude) and dependent variable (whistleblowing intention). Meanwhile, the forth hypotheses (H6) is **rejected**.

## **G. Analysis**

This study examines the factors that influence the intention of the employees in the universities to conduct whistleblowing intention. The factors are personal cost, perception about seriousness of fraud, and attitude as the independent, and also organizational commitment as the moderating variable.

### **1. The Effect of Personal Cost Towards Whistleblowing Intention**

The result of hypotheses testing indicates that H1 is accepted which means that the personal cost has a negative effect on the intention of whistleblowing actions. The results of this study are consistent with the researches conducted by Aliyah (2018), Lestari (2018) and Islamiyah (2018) which states that the personal cost have negative influence on the intention to conduct the whistleblowing actions.

Personal cost will make employees less willing to report fraud. Personal cost itself is a perception about the risk that will happen if the individual doing the whistleblowing action or reporting something wrong in the company. These risk can come from the personal cost with perceptions with

other individual. Employees that have high personal cost perception assume that the risk that they will receive after taking the reporting more scary than satisfied feeling after they have successfully save the company with reporting the fraud. Because bad consequences that can be received that is why it makes many people feel the important thing is to keep safe for themselves then save the company. Even though when we do something to save the company, it is automatically can save our job and other people job. So, the higher one's perception about personal cost will make the lower intention to conduct whistleblowing intention.

## **2. The Effect of Perception about Seriousness of Fraud Towards Whistleblowing Intention**

The result of hypotheses testing indicate that H2 is accepted which means that the perception about seriousness of fraud has a positive effect in the intention to conduct the whistleblowing actions. The results of this study are consistent with researches previously that conducted by Bagustianto and Nurkholis (2015), Lestari (2018) and Islamiyah (2018) which also has result from perception about seriousness of fraud have a positive effect on the intention to conduct whistleblowing actions.

The results of this study confirm the theory of prosocial behavior about helping each other, in this case we helping for save the organization with reporting the fraud that happen inside. The higher employee's perception of perception about seriousness of fraud, the employee will feel responsible

for reporting the fraud. By remembering the various kinds of losses that might occur for both that is organization and individuals who works in the organization, including those who know of an act of fraud that occur.

### **3. The Effect of Attitude Towards Whistleblowing Intention**

The result of hypotheses testing indicates that H3 is accepted which means that attitude has a positive effect on the intention of whistleblowing actions. The results of this study are consistent with the research conducted by Ilham (2016) which states that the attitude have positive influence on the intention to conduct the whistleblowing actions.

The results of this study is supported by the prosocial theory and planned behavior theory. Means that attitude is one of the factors that have influence on employee to take the whistleblowing action. If someone have a good attitude, they can think that be a whistleblower or reporting the fraud that happen is one of the good things to do to save the organization from bankruptcy.

### **4. The Effect of Organizational Commitment Towards the Relationship of Personal Cost and Whistleblowing Intention**

The results of the hypothesis testing indicate that H4 is rejected which means that the organizational commitment does not weaken the negative influence of personal cost effect on intentions to carry out the whistleblowing action. So, in this research the organizational commitment hypothesis does not succeed in being a moderating variable between the



relationship on personal cost and intention to conduct whistleblowing. This can be caused by the high perception of personal cost held by employee in the universities so that their commitment to their organization does not mean much.

The strong perception of personal cost results in employees of universities tend to still think about the impact and risks that may arise due to reporting activities that employees and the ignored the organizational commitment. This has resulted of organizational commitment is not succesfull in weakening or strengthen the negative influence of personal cost on the intention to carry out whistleblowing actions. Which means the organizational commitment is not a moderating variable.

##### **5. The Effect of Organizational Commitment Towards the Relationship of Perception about Seriousness of Fraud and Whistleblowing Intention**

The results of hypothesis testing indicate that H5 is rejected which means that organizational commitment does not strengthen the positive influence of perception about seriousness of fraud on the intention to carry out whistleblowing actions. So that organizational commitment in this hypothesis is not succesfull in being a moderating variable between the relationship of perception about seriousness of fraud and the intention to conduct whistleblowing.

From the result, we can conclude the organizational commitment does not succeed in strengthen the relation of independent and dependent

variable. It happens because employees only focus on the perception about seriousness of fraud. So they think that the commitment to the organization is not so important. Even if the two variables which are perception about seriousness of fraud and organizational commitment are run together it can give maximum result for the organization itself.

#### **6. The Effect of Organizational Commitment Towards the Relationship of Attitude and Whistleblowing Intention**

The results of hypothesis testing indicate that H6 is rejected which means that organizational commitment does not strengthen the positive influence of attitude on the intention to carry out whistleblowing actions. So that organizational commitment in this hypothesis is not successful in being a moderating variable between the relationship of attitude and the intention to conduct whistleblowing. This can be caused by the different perspective of employees in attitude and organizational commitment.

The strong perception about an attitude until they ignored the commitment to the organization. Because of that the employee thinks the commitment to the organization is not really important to take look. They just focused on how to be an employee with a good attitude. Even if the attitude and organizational are run together, it can give a good impact to the organization itself. But in fact it's not, so we can conclude that the employee just thinks for themselves and not really for organizational.