

CHAPTER IV
RESEARCH FINDINGS AND ANALYSIS

A. General Description of Research Object

The object of this study was the employee of two Higher education in the area of xxx. The data in this study were collected by sending questionnaires to the respondents to fill out. Meanwhike for re-collection of questionnaires to be entrusted and taken back on the day that has been determine by the higher education.

Table 4.1
Characteristics of Respondent Based on University

No.	Name of Higher education	Questionnaire distributed	Questionnaire returned
1.	ABC	50	43
2.	XYZ	50	40
Total		100	83
Total questionnaire that can be processed			70
Rate of return			83%

Source : Primary data, 2019

Based on the data or table 4.1 above it can be seen that from the data of 100 questionnaires distributed to respondents only 83 questionnaires returned to researchers with a return rate of 83% and questionnaires that were filled in completely and could be processed were 70 questionnaires.

B. Analysis of Respondents Characteristics

Characteristics of respondent observed in this study include age, gender, last education, and length of work period. The result of the frequency distribution about the characteristics of respondents that have been studied are presented as follows age of respondents

1. Age Characteristics

The following is a table comparing the number of respondents based on the age of the respondents:

Table 4.2
Characteristics of Respondents By Age

Age	Frequency	Percentage
20 s/d 29	24	34,29%
30 s/d 39	30	42,86%
>40	16	22,85%
Total	70	100%

Source : Primary data, 2019

Based on the data or table 4.2 it can be seen that respondents aged between 20 to 29 years were 24 people with a percentage of 34.29%, respondents aged between 30 to 39 years were 30 people with a percentage of 42.86, and respondents who were aged over 40 years as many as 16 people with a percentage of 22.85%, but this does not affect the study because the data is not calculated in the processing of research results.

2. Gender Characteristics

The following is a table comparing the number of respondents based on the gender of the respondents:

Table 4.3
Characteristics of Respondents By Gender

Gender	Frequency	Percentage
Male	32	45,71%
Female	38	54,29%
Total	70	100%

Source : Primary data, 2019

Based on the table 4.3 it can be seen that from a total of 70 respondents, 32 respondents were male or 45.71%, while for respondents who were female were 38 respondents or 54.29%, but this did not affect research because the data is not taken into account in processing research result

3. Education Characteristics

The following table which compare the respondents by the education.

Table 4.4
Characteristics of Respondents by Education Strata

Education	Frequency	Percentage
SMA	11	15,71%
D3	9	12,86%
S1	33	47,14%
S2	17	24,29%
Total	70	100%

Source : Primary data, 2019

Based on table 4.4 it can be seen that from the total of 70 respondents. There are 11 of them were from high school graduates or the percentage as much 15,71%, 9 respondents were from D3 education strata or the percentage is 12,86%, 33 respondents were from S1 education with a percentage is 47,14%, and the last is 17 respondents from S2 education the percentage is 24,29%. 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 is a table which compare the respondents based on work period.

Table 4.5
Characteristics of Respondents by Work Period

Work Period	Frequency	Percentage
<2 years	2	2,86%
2 – 5 years	20	28,58%
6 – 10 years	22	31,42%
>10 years	26	37,14%
Total	70	100%

Source : Primary data, 2019

Based on the data above it can be seen from the total of 70 respondents. There are 2 of them who have working period less than 2 years or the presentage is 2,86%, 20 respondent who have working period between 2-5 years or the percentage is 28,58%, 22 respondents who have working period 6-10 years and the percentage is 31,42%.

And the last is respondents who have a working period more than 10 years as many as 26 people which is the largest number and the percentage is 37,14%.

C. Descriptive Statistics Test

Descriptive statistical test in this study presents a number of data from each research variable, namely Attitude (A), Organization Support (OS), Locus of Commitment (LC), and Whistleblowing Intention (WI). 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 4.6 below :

Table 4.6
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

Source: Output SPSS v.22, 2019

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 standard 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 standard 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 standard 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.

D. Instrument and Data Quality Test

1. Validity Test

According to Sugiyono in Dianingsih (2018), a research result is said to be valid if there is a similarity between the data collected and the data that actually occurs on the object under study. A validity test is one of the tests aimed at proving the extent to which a measuring instrument can measure what should be measured so that a valid instrument with a high degree of validity will be obtained. The validity test is done by comparing the r count with r table at a significance level of 5% or 0.05. According to Untary and Imam Ghozali

(2011), an instrument is declared valid if the error probability level (sig) ≤ 0.05 and the calculated r-value is obtained $> r$ table value. Vice versa, an instrument is declared invalid if the error probability level (sig) ≥ 0.05 and the calculated r-value obtained $< r$ table value.

Table 4.7
Validity Test Results of Attitude

Question Item	Pearson Correlation (r calculated)	r table	Explanation
A1	0.748	0.235	VALID
A2	0.814	0.235	VALID
A3	0.836	0.235	VALID
A4	0.827	0.235	VALID

Source: Output SPSS v.22, 2019

Based on the table above, the results shows that in attitude variable have 4 items of questions and every question has a Pearson Correlation value (r count) bigger than r table (0.235). It means the data for attitude variable is declare valid. Furthermore, validity test for the second independent variable which is Organization Support, the results is presents in the table 4.8 below.

Table 4.8
Validity Test Results of Organization Support

Question Item	Pearson Correlation (r calculated)	r table	Explanation
OS1	0.620	0.235	VALID
OS2	0.739	0.235	VALID
OS3	0.613	0.235	VALID
OS4	0.818	0.235	VALID

OS5	0.686	0.235	VALID
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Source: Output SPSS v.22, 2019

Based on the table above, the results shows that in attitude variable have 5 items of questions and every question has a Pearson Correlation value (r count) bigger than r table (0.235), means that the data for Organization support variable is declare valid. Next, for the intervening variable which is locus of commitment, the results is shows on the table 4.11 as follows :

Table 4.9

Validity Test Results of Locus of Commitment

Question Item	Pearson Correlation (r calculated)	r table	Explanation
LC1	0.562	0.235	VALID
LC2	0.596	0.235	VALID
LC3	0.679	0.235	VALID
LC4	0.416	0.235	VALID
LC5	0.527	0.235	VALID
LC6	0.709	0.235	VALID
LC7	0.648	0.235	VALID
LC8	0.680	0.235	VALID
LC9	0.291	0.235	VALID
LC10	0.635	0.235	VALID
LC11	0.264	0.235	VALID
LC12	0.319	0.235	VALID
LC13	0.441	0.235	VALID
LC14	0.315	0.235	VALID

LC15	0.256	0.235	VALID
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Source: Output SPSS v.22, 2019

In table 4.9 above, the validity test results for the Locus of Commitment intervening variable were presented with 15 question questions, each of which has a Pearson Correlation value (r count) bigger than r table with the majority value of r table of 0.235. The value of r count > r table so that all data obtained for the locus of commitment variable is declared valid.

Next for the dependent variable which is whistleblowing intention, the results is shows on the table 4.10 as follows:

Table 4.10
Validity Test Results of Whistleblowing Intention

Question Item	Pearson Correlation (r calculated)	r table	Explanation
WI1	0.690	0.235	VALID
WI2	0.782	0.235	VALID
WI3	0.663	0.235	VALID
WI4	0.754	0.235	VALID
WI5	0.701	0.235	VALID

Source: Output SPSS v.22, 2019

Based on data above, the results shows in the dependent variable have 5 questions item and each question have a Paerson Correlation value (r count) bigger than r table (0.235). Which means the data from whistleblowing intention variable is declared valid.

2. Reliability Test

Reliability measurement is done by Cronbach's Alpha statistical test. According to Dianingsih (2015), states that a research instrument has adequate reliability if its Cronbach's Alpha coefficient is greater or equal to 0.70. The reliability tests in this study are presented in table 4.11 as follows:

Table 4.11
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	
WI	0.751	>0.70	

Source: Output SPSS v.22, 2019

Based on the results of table 4.12 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.

E. Classical Assumption Test

The classic assumption test is used to detect the presence or absence of a classic assumption deviation or the multiple regression equation used. This test consists of a normality test, a multicollinearity test, and a heteroscedatisity test.

1.Normality test

Normality Test is intended to test whether, in the regression model, confounding or residual variables have a normal distribution of Ghozali (2011). This test uses the Kolmogorov – Smirnov Test. If the probability value > 0.05 then the regression model meets the assumption of normality. A good regression model is the distribution of interval data or close to normal. To detect normality, you can also view the normal P-P plot of Standardized Residual regression. Detection by looking at the spread of data (points) on the diagonal axis of the graph (Sugiyono, 2012). The results of the normality test are shown in the table below:

Table 4.12
Result of Normality Test

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

Source: Output SPSS v.22, 2019

Based on results of the normality test that presented in table 4.12 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.

2. Multicollinearity Test

Multicollinearity Test aims to test whether the regression model found a correlation between independent variables. That is, between variables contained in the model have a perfect relationship (Algifari, 2011). A good regression model should not occur the correlation between independent variables. Multicollinearity test results can be known from the indigo Variance Inflation Factor (VIF). If $VIF < 10$ and $tolerance > 0.1$, it can be said that the regression model does not have multicollinearity disorder (Ghozali, 2011). The results of the multicollinearity test are shown in the table below:

1) Substructure 1

Table 4.13
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

Source: Output SPSS v.22, 2019

Based in the results of the multicollinearity test that presented in table 4.13 it can be seen that the variable Attitude has a Tolerance of $0.923 > 0.1$ and VIF value of $1.083 < 10$. For the Organization support variable has a Tolerance of $0.923 > 0.1$ and VIF value of $1.083 < 10$. From the results we can concluded that all independent variable's have a Tolerance

value > 0.1 and VIF value smaller < 10 , which means that the regression model in this study is free from multicollinearity

2) Substructure 2

Table 4.14
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

Source: Output SPSS v.22, 2019

Based in the results of the multicollinearity test that presented in table 4.14 it can be seen that the variable Attitude has a Tolerance of $0.917 > 0.1$ and VIF value of $1.090 < 10$. For the Organization support variable has a Tolerance of $0.909 > 0.1$ and VIF value of $1.100 < 10$. The last intervening variable that is Locus of commitment has a Tolerance of $0.983 > 0.1$ and VIF value of $1.017 < 10$. From the results means that all independent and intervening variable's have a Tolerance value > 0.1 and VIF value smaller < 10 , which means that the regression model in this study is free from multicollinearity.

3. Heteroscedasticity test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from residuals one observation to another. To detect Heteroscedasticity was performed by the Glejser test for the absolute value of residual to independent variables Dianingsih , (2018). If the sig value > 0.05 then heteroscedasticity does not occur. The results of the heteroscedasticity test are shown in the table below:

1) Substructure 1

Table 4.15
Result of Heteroscedasticity Test

Intervenin g Variable	Independen t Variable	Sig valu e	Explanation
Locus of Commitme n	Attitude	0.751	Non Heteroscedasticit y
	Organization Support	0.515	Non Heteroscedasticit y

Source: Output SPSS v.22, 2019

Based on the table 4.15 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 $0.515 > \alpha$ ($\alpha = 0.05$). 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 haterocedacticit

2) Substructure 2

Table 4.16

Result of Heteroscedasticity Test

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

Source: Output SPSS v.22, 2019

Based on the table 4.16 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.

F. Hypothesis Testing

1. Coefficient Determinatio

a. Substructure 1

Table 4.17**Result of Coefficient Determination Test**

Model	R Square
Multiple Regression	0.017

Source: Output SPSS v.22, 2019

Table 4.17 shows the amount of R² of 0.017, this means 1,7% of the Locus of Commitment variable can be explained by 2 independent attitude and organization support variables, while the

rest ($100\% - 1,7\% = 98,3\%$) is explained by other variables outside the research model.

b. Substructure 2

Table 4.18
Result of Coefficient Determination Test

Model	R Square
Multiple Regression	0.063

Source: Output SPSS v.22, 2019

Table 4.18 shows the amount of adjusted R² of 0.63, this means that 6,3% of the Intentions variable to Conduct Whistleblowing can be explained by 3 independent variables Attitude, Organization Support and Locus of Commitment, while the rest ($100\% - 6,3\% = 93,7\%$) explained by other variables outside the research mode

2. Multiple Linear Regression Analysis

The results of multiple linear regression analysis (Multiple Linear Regression Analysis) are presented in the following table

a. Substructure 1

Table 4.19
Result of Multiple Regression Analysis Test

	Unstandardized 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

Source: Output SPSS v.22, 2019

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

$$LC = 0,080A + -0,127OS + \varepsilon$$

1. The regression coefficient of attitude is 0.080 and it is positive. This states that every increase in Attitude by 1, it will cause an increase in intention to carry out Locus of Commitment of 0.080
2. The Organizational Support regression coefficient is -0.127 and its negative. This states that every increasing in Organizational Support by 1, that will cause a decrease in intention to perform Locus of Commitment of -0.127.

b. Substructure 2

Table 4.20
Result of Multiple Regression Analysis Test

	Unstandardized 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

Source: Output SPSS v.22, 2019

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

$$WI = -0.024A + 0.046OS + 0.252LC + \varepsilon$$

1. The regression coefficient of attitude is -0,024 and it is positive. This states that every increase in Attitude by 1, it will cause an increase in intention to carry out whistleblowing measures of -0,024.
2. The regression coefficient of Organization Support is 0.046 and it is positive. This states that every increase in Organization Support by 1, it will cause an increase in intention to carry out whistleblowing measures of 0.046.
3. The regression coefficient of Locus of Commitment is 0.252 and it is positive. This states that every increase in Locus of Commitment by 1, it will cause an increase in intention to carry out whistleblowing measures of 0.252.

3. T Test

Based on the results of testing using the Multiple Linear Regression tool the results are as shown in tables 4.19 and 4.20. From this table the results of testing the following hypothesis are obtained:

a. Substructure 1

1. The effect of Attitude toward Locus of Commitment

Based on table 4.19 shows that the significance level (Sig) for the Attitude variable is 0.527 and has a positive regression coefficient (Beta) value of 0.080. The level of significance of the attitude variable $>$ alpha 0.05 which means that the independent variable attitude does not affect the intervening variable locus of commitment. Thus the first hypothesis (H1) is rejected.

2. The effect of Organization Support toward Locus of Commitment

Based on table 4.19 shows that the level of significance (Sig) for the Organization Support variable of 0.319 and has a positive regression coefficient (Beta) has a negative value of -0.228. The level of significance of the Organization Support variable $>$ alpha 0.05 which means that the independent variable the organization support does not affect the intervening locus of commitment variable. Thus the second hypothesis (H2) is rejected.

b. Substructure 2

Based on the results of testing using the Multiple Linear Regression tool the results are as shown in tables and 4.20. From this table the results of testing the following hypothesis are obtained:

1. The effect of Attitude toward Whistleblowing Intention

Based on table 4.20 shows that the significance level (Sig) for the Attitude variable is 0.845 and has a positive regression coefficient (Beta) has a negative value of -0.024. The level of significance of the attitude variable

> alpha 0.05 which means that the independent attitude variable does affect the Whistleblowing intention variable. Thus the third hypothesis (H3) is rejected

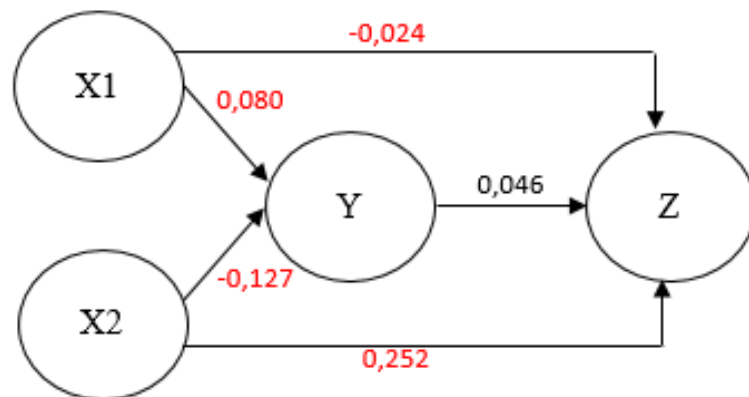
2. The effect of Organization Support toward Whistleblowing Intention

Based on table 4.20 shows that the significance level (Sig) for the Organization Support variable is 0.716 and has a positive regression coefficient (Beta) value of 0.046. Even though it has a positive regression coefficient direction, the significance level of the seriousness level of cheating > alpha 0.05, which means that the independent variable Organizational Support does not affect the whistleblowing intention variable. Thus the four hypothesis (H4) is rejected

3. The effect of Locus of Commitment toward Whistleblowing intention

Based on table 4.20 shows that the significance level (Sig) for the Locus of Commitment variable is 0.040 and has a positive regression coefficient (Beta) value of 0.252. Although it has a positive regression coefficient direction, the significance level of the Locus of Commitment variable < alpha 0.05, which means that the independent variable Locus of Commitment have effect on the whistleblowing intention variable. Thus the five hypothesis (H5) is accepted

4. Path Analysis Tes



Where:

X1 : Attitude

X2 : Organizational support

Y : Locus of commitmen

Z : Whistleblowing intention

1. The effect of Attitude towards Whistleblowing Intention with Locus of Commitment as an intervening variable

The effect of locus of commitment mediating attitude towards intention to take whistleblowing action indirectly occurs when the significance value of the direct effect of attitude towards intention to take whistleblowing action > 0.05 and locus of commitment to intention to take whistleblowing action < 0.05 , and attitude towards locus of commitment > 0.05 . In addition, it should also be noted that the comparison of indirect effects, namely the standardize coefficient of attitude to the locus of commitment (ρ_1) multiplied by the standardize coefficient of locus of commitment to the intention to take action whistleblowing (ρ_5) is greater than the square of the direct influence of organizational support to the

intention to take action whistleblowing (ρ_3) or can be written ($\rho_1 \times \rho_5$) \geq ρ_3 .

The significance of the direct effect of attitude towards intention to carry out whistleblowing action is $0.845 > 0.05$ and locus of commitment to intention to do whistleblowing action $0.040 < 0.05$, and the attitude of locus of commitment is $0.527 > 0.05$. From this, it can be seen that the significance value of locus of commitment to the intention to take a whistleblowing action < 0.05 so that the locus of commitment is an intervening variable that mediates the organization's attitude towards the intention to take a whistleblowing action. Thus H6a was declared accepted.

2. The effect of Organization Support towards Whistleblowing Intention with Locus of Commitment as an intervening variable

The effect of locus of commitment mediating organization support to the intention to take whistleblowing action indirectly occurs when the significance value of the direct influence of organization support on the intention to take whistleblowing action > 0.05 and locus of commitment to the intention to take whistleblowing action < 0.05 , and organization support for locus of commitment > 0.05 . In addition, it should also be noted that the comparison of indirect effects, namely the standardize coefficient from the organization support to the locus of commitment (ρ_2) multiplied by the standardize coefficient from the locus of commitment to the intention to take the whistleblowing action (ρ_5) is greater than the

square of the direct influence, namely organization support to the intention to take action whistleblowing (ρ^4) or can be written ($\rho^2 \times \rho^5$) $\geq \rho^4$.

The significance of the direct influence of organization support on intention to carry out whistleblowing action is $0.716 > 0.05$ and locus of commitment on intention to take whistleblowing action $0.040 < 0.05$, and organization support on locus of commitment of $0.319 > 0.05$ seen that the significance value of organization Support for whistleblowing intention > 0.05 , and locus of commitment to the intention to take whistleblowing action < 0.05 and organization support for locus of commitment > 0.05 so that locus of commitment is an intervening variable that mediates support the organization of the intention to take action whistleblowing. Thus H6b was declared accepted.

G. Analysis

This study examine the factors that influence the intention of the employees in the universities to conduct whistleblowing intention. The factors are attitude and organization support as the independent, and also locus of commitment as the intervening variable.

1. The effect of Attitude toward Locus of Commitment

The results of hypothesis testing indicate that H1 is rejected which means that the independent variable attitude does not affect the intervening variable locus of commitment. This can be caused by the different perspective of employees in attitude and locus of commitment.

The rejection of this hypothesis is in line with the theory of prosocial behavior which has the intention to improve the welfare of individuals, groups, or organizations. In this case, someone who is aware of fraud, in addition to saving the organization but also saving himself because the losses incurred in the organization will surely have an impact on everyone who works in the organization. If the fraud is on a low scale, if left unchecked, the longer it will cause huge losses so that the eradication of fraud even though on a low scale is as strategic as combating fraud on a high scale. The above will encourage the whistleblower to take sides with the organization that is doing the whistleblowing action regardless of the high or low level of fraud.

2. The effect of Organization Support toward Locus of Commitment

Testing the second hypothesis through statistical analysis shows that organizational support does not affect the locus of commitment. Thus, this test states that the direction of someone's loyalty or in this case employees are not influenced by the support provided by the organization where he works, because in making a decision, individuals do not assess the level of support they will get given the various consequences that will be received. According to Gouldner (1960), the theory of social exchange and the norm of reciprocity is in line with the perception of organizational support that creates a feeling of reciprocity of employees towards the organization and can be reduced by mutual effort. A high perception of

organizational support directs employee behavior to provide benefits that benefit the organization. According to researchers, this hypothesis was rejected because the organization where the respondent worked lacked support for someone who wanted to be a whistleblower, and respondents lacked the confidence to become a whistleblower. The employee think the organizational support is not really important to take look. They just focused on how to be a employee with a good attitude. Even if the attitude and organizational are run together, it can give a good impact to the organizationa itself. But in fact its not, so we can conclude that the employee just think for theirsself and not really for organizational.

3. The effect of Attitude toward Whistleblowing Intention

The results of hypothesis testing indicate that H3 is rejected which means that the independent variable attitude does not affect the dependen variable whistleblowing intention. Thin can be caused by the different perspective of employees in attitude and whistleblowing intention.

Employees who know of an act of cheating will prefer to silent, because employees assume that taking a whistle-blowing action will make their image worse and there is still little experience at work so they are being more careful to reveal unethical actions to people outside the university can cause it to lose its job.

4. The effect of Organization Support toward whistleblowing Intention

Testing the fourth hypothesis through statistical analysis shows that organizational support has a negative influence on the intention to take action whistleblowing. From these results it can be seen that the higher the level of organizational support, the lower the intention of someone to take action whistleblowing. According to the researchers, the rejection of this hypothesis indicates that the organization where the respondent works has implemented a good system of fraud prevention and control. The rejection of this hypothesis is also supported by the theory of prosocial behavior, namely contextual antecedents which include aspects of the organization and the organizational environment, namely regulations, groups, role models, norms, organizational climate, leadership type, commitment to the organization, pressure, and other things that influence someone's level of satisfaction. Brief and Motowidlo, (1986).

In the previous hypothesis researchers have discussed that methods for preventing and combating fraud are not only limited to the whistleblowing system, but there are still other methods such as internal controlling system, internal audit and external audit. Sweeney, (2008). Because the organization where the respondent works has implemented a good system of fraud prevention and control, the respondent does not apply the whistleblowing system where being a

whistleblower is indeed not a matter the easy one. There are threats both physical and psychological and directly or indirectly that can be accepted by the whistleblower. Do whistleblowing, indeed is an action that is quite risky and creates a dilemma for the whistleblower itself.

5. The effect of Locus of Commitment toward whistleblowing Intention

The result of hypotheses testing indicate that H5 is accepted which means that the locus of commitment have a positif effect on the intention of whistleblowing actions. The results of this study are consistent with the researches conducted by Dianingsih (2018), which states that the locus of commitment have a positive influence on the intention to conduct the whistleblowing actions.

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.

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

Based on the test results, it is known that the locus of commitment is not an intervening variable between attitude and intention to take whistleblowing actions. This is because the locus attitude does not have a significant relationship to the locus of commitment but locus of commitment has a significant relationship to the intention to take whistleblowing action,

There is a significant influence of locus of commitment have a positive effect on the intention of whistleblowing actions. The results of this study are consistent with the researches conducted by Dianingsih (2018), which states that the locus of commitment have a positive influence on the intention to conduct the whistleblowing actions. 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.

The negative influence of attitude does not affect the intervening variable locus of commitment. This can be

caused by the different perspective of employees in attitude and locus of commitment. The rejection of this hypothesis is in line with the theory of prosocial behavior which has the intention to improve the welfare of individuals, groups, or organizations. In this case, someone who is aware of fraud, in addition to saving the organization but also saving himself because the losses incurred in the organization will surely have an impact on everyone who works in the organization. If the fraud is on a low scale, if left unchecked, the longer it will cause huge losses so that the eradication of fraud even though on a low scale is as strategic as combating fraud on a high scale. The above will encourage the whistleblower to take sides with the organization that is doing the whistleblowing action regardless of the high or low level of fraud.

The independent variable attitude does not affect the dependent variable whistleblowing intention. This can be caused by the different perspective of employees in attitude and whistleblowing intention. Employees who know of an act of cheating will prefer to be silent, because employees assume that taking a whistle-blowing action will make their image worse and there is still little experience at work so they are being more careful to reveal unethical actions to people outside the university can cause it to lose its job.

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

Based on the test results, it is known that the locus of commitment is not an intervening variable between organization support for the intention to take whistleblowing actions, because organizational support does not have a significant relationship to the intention to take whistleblowing action, organizational support has a negative influence on the locus of commitment, even though locus of commitment have a significant relationship to the intention to take whistleblowing action

The negative influence of organizational support on the locus of commitment Thus, this test states that the direction of someone's loyalty or in this case employees are not influenced by the support given by the organization where he works, because in making a decision, individuals do not assess the level of support that they will get given the various consequences to be received. According to Gouldner (1960), the theory of social exchange and norms of reciprocity is in line with the perception of organizational support that is creating a feeling of reciprocity of employees towards the organization and can be reduced by mutual effort. A high perception of organizational support directs employee behavior to provide

benefits that benefit the organization. According to researchers, this hypothesis was rejected because the organization where the respondent worked lacked support for someone who wanted to be a whistleblower, and respondents lacked the confidence to become a whistleblower. The employee think the organizational support is not really important to take look. They just focused on how to be a employee with a good attitude. Even if the attitude and organizational are run together, it can give a good impact to the organizationa itself. But in fact its not, so we can conclude that the employee just think for theirsself and not really for organizational.

There is a significant influence of locus of commitment have a positif effect on the intention of whistleblowing actions. The results of this study are consistent with the researches conducted by Dianingsih (2018), which states that the locus of commitment have a positive influence on the intention to conduct the whistleblowing actions. 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.