

PROFESSIONAL SUSTAINABLE COMMITMENT AND WHISTLEBLOWING INTENTION

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Abstract

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This paper analyzes the dimensions of professional commitment of Government Internal Supervisory Apparatus, towards whistleblowing intention with retaliation, religiosity, organizational commitment, and locus of control as moderating variables. This research adopts a quantitative method and a survey method. This study relied on self-reported primary data from a self-administered survey by spreading questionnaires to 116 Government Internal Supervisory Apparatus at the Jenderal Kemdikbudristek Inspection Office in Jakarta, Indonesia. One measurement was analyzed using structural equation modeling (SmartPLS 3.3). Five hypotheses were proposed, and only four were positively associated with reporting intent, namely, professional involvement, retaliation moderation, organizational involvement, and controlling position. In contrast, the retaliation hypothesis was found to be ineffective in moderating the relationship between professional engagement and reporting intent. In this regard, the government is encouraged to control the whistleblowing system in every government institution and encourage the professional commitment of every employee and support the employee participation in optimizing the prevention of corruption acts.

Keywords: Professional Commitment, Retaliation, Religiosity, Organizational Commitment, Locus of Control, Whistleblowing Intention

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1. INTRODUCTION

Fraud is a problem that has become a concern around the world. Fraud not only occurs in private organizations, but also in some government organizations. Corruption in the government institutions is a serious issue that has become the focus of attention. Corruption has also resulted in massive material losses to state finances in the economic, social, and cultural sectors. Furthermore, the corruption act precipitated unavoidable social changes as a result of crime (Putra & Linda, 2022). Corruption eradication may be difficult, but it cannot be separated from state reform. The scale of government losses caused by government administrative fraud makes the relevant research on the optimization of reporting intention factors by regulatory authorities a key issue in

eliminating fraud cases. Related to a specific topic of whistleblowing, Said et al. (2017) explain that whistleblowing is the most effective way to deal with fraud or corruption. The effectiveness of whistleblowing in revealing financial statements fraud is acknowledged by accountants and regulators not only in the United States, but also in other countries (Miceli et al., 1991).

Indonesia is still struggling to achieve good governance. There are still numerous reports of fraud in government institutions. Several facts support this, including the number of suspects named by the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi*, KPK) in 2020, an increase of 62.68% from the previous year. Furthermore, the country received a score of 38 in the 2021 Indonesia Corruption Perception Index, ranking 96th out of 180 countries (Transparency

International Indonesia, 2022). Corruption has become a serious and uncontrollable problem, according to Saputra and Setiawan (2021) and Abbas (2021), as evidenced by the large number of Red Catch Operations involving local government officials. Two of the causes of corruption are the high political costs of holding regional head elections and the impact of fiscal decentralization (Delen et al., 2019; Fatoni, 2020; Kabullah et al., 2020).

According to Indonesia Corruption Watch (ICW), 533 corruption cases were investigated by law enforcement officers in 2021. From all of the fraud cases, the total potential state losses incurred, reached IDR 29.4 trillion. The number of corruption cases that have been successfully prosecuted by law enforcement officers in 2021 is more than the previous year, and tends to fluctuate over the last five years. However, the trend in the value of potential state losses tends to continue to increase during the 2017–2021 period.

Fraud is one of the main problems faced by many countries, which causes material losses and public distrust of the government. The cases of fraud that occurred made all regulators try to regain public trust in government employees. There are many ways to prevent accounting irregularities so that they can regain the public trust, one of them is by doing whistleblowing (Elias, 2008). The whistleblowing system is a system for reporting alleged criminal acts of corruption involving employees and other people that have or will occur to involve in corruption committed allegations within the organization where they work (Buccirossi et al., 2021).

Whistleblowing actions are important for institutions, because they can reveal fraud and financial scandals such as corruption that is carried out illegally, which is against the public interest and can be reported to internal and external parties. But, even though this system has been run, the intention of employees to report violations determines the effectiveness of whistleblowing as a mechanism for detecting fraud. Internal auditors have an important role in detecting fraud within organizations as part of the governance management system in local governments. Employees play an important role in conducting whistleblowing activities by exposing the truth and reducing fraud, which is frequently perpetrated by irresponsible individuals (Hafiz & Kunarto, 2020). When implementing a breach reporting system, the most important factor to consider is whether an employee who is aware of the fraud has reported it (Saud, 2016).

Individual sensitivity to ethical issues that drive decision-making processes and a rational approach motivates the act of whistleblowing (Valentine & Godkin, 2019). One of the systems used to expose the unethical actions of fraud perpetrators is the whistleblowing system. This system is regarded as an effective tool for detecting fraudulent activities within an organization. Whistleblowers play an important role in the system's success. They can be made up of employees or outside parties who act as informants for fraudulent acts committed within the organization (Mustafida & Mursita, 2021). An anonymous reporting channel, according to Kaplan et al. (2009), is the important factor that motivates employees to disclose fraud. Thus, employees feel safe when they have to report a fraud scandal in the organization.

There are several motives for an employee to act as a whistleblower or to make a report,

this usually starts from a good faith made to save the organization, or can come from the environmental factors, personal factors, and also several other factors (Suzila, 2018). In taking action as a whistleblower, the motive someone in doing whistleblowing is not an important thing to be required, because there are various motives behind the reporting such as, the form of a good faith motive to save the institution, personal competition, or because of personal problems (Riandi et al., 2017).

To explain employees' willingness to report fraud within the organization, the main factor that determines whistleblowing is variable perception (Triastuti et al., 2019) because the whistleblowing action is not completely under the individual's control. Threats, dismissal, retaliation, and bullying are all feared in the workplace, according to the study. This variable, according to Rothschild and Miethe (1999), is the main factor that prevents whistleblowing effectiveness.

This study was conducted to answer the following research questions:

RQ1: Do professional engagement factors affect reporting intentions?

RQ2: Do an individual's internal and external perceptions, including retaliation, religious affiliation, organizational involvement, and position of control, affect reporting intentions of internal government employees?

This research is a continuation of Lidiarti and Sukirman's (2019) study. This research was developed by adding the moderating variables, namely retaliation and religiosity, as a reflection of the internal and external aspects that exist in individuals within the organization.

The research aims to identify what factors are related to someone's intention to blow the whistle for fraudulent acts that exist within an organization. Can retaliation, religiosity, organizational commitment, and locus of control strengthen the professional commitment of an individual to do whistleblowing for fraudulent acts that exist in an organization? The purpose of this study is to provide a comprehensive review of the current research situation for further research on whistleblowing intention.

Apart from the introduction, the structure of the paper is as follows. Section 2 provides a literature review and hypotheses development. Section 3 explains the methods applied. Section 4 presents the results of the analysis and their discussion. Section 5 concludes the study.

2. LITERATURE REVIEW

2.1. Problem statement

In the theory of planned behavior (TPB), the factor influencing people's intention to report is professional commitment. Professional commitment is a value perception based on loyalty, determination, and hope that guide individuals to act or work following specific procedures to perform their duties with a high degree of success (Trianingsih, 2003). In this study, Ridwan et al. (2018), Urumsah et al. (2018), Pramudiati and Aziz (2020), Shonhadji (2021), Handayani et al. (2024), and Prayanthi et al. (2020) state that professional commitment has a positive relationship to whistleblowing intention. Contrary to the findings of Siallagan et al. (2017), Faradiza and Suci (2017),

Abdullah and Hasma (2017), Gandamihardja et al. (2016), and Jalil (2012), professional commitment has a negative relationship with whistleblowing intention.

This study used moderator variables to strengthen the relationship between factors that influence whistleblower intentions, one of which is retaliation. Retaliation is an act intended to reward someone for an action performed. According to Rehag et al. (2008), retaliation occurs as a result of a contravention between an organization and its employees, in which members of the organization use threatening actions to exert control over the employee that are detrimental to the employee's well-being and responding to reports of the employee's perceived misconduct. Studies conducted by Rianti et al. (2017), Nugraha et al. (2017), Nikmah (2014), and Mesmer-Magnus and Viswesvaran (2005) found that retaliation did not have an effect on the correlation between professional engagement and intention to report.

Another element that affects employees in carrying out the intentions of whistleblowing is religiosity. Religiosity is the second moderating variable in this research, in which religiosity is a person's appreciation and experience of religious teachings or beliefs (Harahap, 2019). Through religious values and morality, religion can influence commitment. Religion instills loyalty, a sense of responsibility, and a general set of values that motivate people to work hard. The existence of religious values as a way of life will make an accountant have a high commitment to their profession. In studies conducted by Hood et al. (2009), Walker et al. (2012), religiosity did not moderate the relationship of professional commitment (Rashid & Ibrahim, 2008), but Harahap (2019) found that religious affiliation did moderate the relationship between professional engagement and reporting intentions.

Another factor affecting the willingness of government employees to report is organizational commitment. Based on Kharis (2010), state that organizational commitment is an employee supports a specific organization and wishes to remain a member of that organization.

Organizational commitment refers to an employee's level of participation, strong belief in the organization, ultimate goals, and willingness to do their best on its behalf (Porter, 1974). High level of people commitment to the organization identified in advance, overcoming situations that could endanger the organization to preserve the organization's reputation and sustainability. Thus, higher organizational commitment increases individuals' willingness to report. In studies conducted in Lidiarti and Sukirman (2019), Setiawati and Sari (2016), and Sari and Ariyanto (2017).

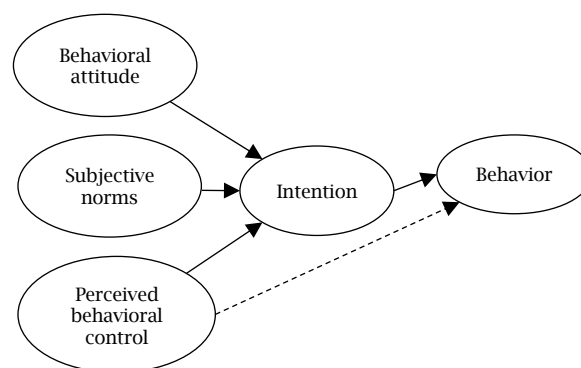
Another individual factor influencing employee whistleblowing intention behavior is locus of control. The locus of control is the degree to which people believe they are masters of their own fate (Robbins & Judge, 2017). Internal and external are two types of control. The internal control field believes that fate is within their control, while the external control field believes that everything is outside their control. The location of control determines whether individuals influence reporting intentions in the context of this study. According to a (Chintya Joneta, 2016), locus of control may moderate the relationship between professional engagement and reporting intentions. However,

the findings of this study contradict those of Lidiarti and Sukirman (2019) and Jalil (2012), which claim that locus of control cannot moderate the relationship.

2.2. Study theories

The TPB is the theory used in this study. To explain the relationship between attitude and behavior, Ajzen (1991) proposed this theory. TPB appears to be a reaction to attitudinal determinants' failure to predict actual actions/behavior. A person's intention, according to Ajzen (1991), is assumed to capture the motivation that influences a behavior, indicating how hard a person intends to try to perform that behavior. TPB also contends that three independent predictors of intentions are behavioral attitude, subjective norms, and perceived behavioral control. It can be seen in Figure 1.

Figure 1. The TPB three components



Source: Ajzen (1991).

The TPB distinguishes between three types of beliefs that affect an individual's intention to perform a specific behavior: behavioral attitude, subjective norms and perceived behavior control.

These factors will have an impact on a willingness to engage in whistleblowing behavior. The people will choose the behavior that they want to do when they find fraud in their institution, will they report the matter or behave in silence to take a safe position to avoid disturbing their position, not disturb. Therefore, we can conclude that the TPB plan correlated with whistleblowing intention from an individual, because this theory explains how a person's intentions are formed, which in turn can eventually shape the behavior to do whistleblowing.

2.3. Hypotheses development

2.3.1. Professional commitment and whistleblowing intention

The factor influencing individual intentions in the TPB is career commitment. Professional commitment is the behavior by which a person demonstrates professional loyalty, such as following the rules and values that apply to their job (Purwantini & Wulandari, 2022). Occupational engagement demonstrates a strong bond between the individual and the occupation (Nesje, 2016). Professional commitment used to learn in auditing about the values and attitudes of accountants (Barrainkua & Espinosa-Pike, 2018).

That is associated with willingness to report, and there is evidence that employees who are more engaged in their work are more likely to report. This outcome is desirable due to a high level of professional engagement, which should encourage auditors to act based on their mandate and work in the public interest (Nugraha et al., 2017). Professional commitment is an internal factor that affects people's work, affecting their enthusiasm and job satisfaction (Aziz et al., 2021). Jufrizen et al. (2024) assessed the relationship between an individual's career engagement and their job. This commitment includes trust, acceptance, goal setting, and evaluation of the profession.

Research findings show that people tend to do their best work and secure their place at work. In the workplace, commitment to career and organization has become an important issue. Works based on personal behaviour, attitudes, and career direction develop a person's loyalty to his or her profession. The hypothesis of this study is consistent with Ridwan et al. (2018), Urumsah et al. (2019), Pramudiyati and Aziz (2020), Shonhadji (2021), Handayani et al. (2024), and Prayanthi et al. (2020) indicate which professional commitment is related to report positive intentions. This statement takes the following hypothesis:

H1: Professional commitment has a positive relationship with whistleblowing intention.

2.3.2. Professional commitment as moderating the relationship of retaliation toward whistleblowing intention

Retaliation is a behavior that is intended to return an action that has been done by someone. According to Rehgi et al. (2008) retaliation is the result of conflict between the organization and employees, where Members attempted to exert control over employees by threatening to take action that would be detrimental to their well-being. The retaliation can be in the form of salary cuts, dismissals, and even threats that will be received by employees who disclose fraud within the organization.

Workers are essential to eliminating fraud. Due to reprisal from the reported party (retaliation), which will be experienced by the employee who acts as a whistleblower, employees lack the bravery to expose fraud. Retaliation is a course of action that is meant to exact revenge for a wrongdoing. Whistleblowing decisions are heavily influenced by the threat of retaliation (Rianti et al., 2017). The organization's goal to suppress leakers and stop disclosure may be what motivates retaliation. Pay reductions, layoffs, and even threats against employees are examples of retribution. Hence, an employee's interest in making a whistleblower report increases as retaliation levels decrease.

According to research conducted by Rianti et al. (2017), Nugraha et al. (2017), Nikmah (2014), and Mesmer-Magnus and Viswesvaran (2005), retaliation had no effect on the relationship between professional commitment and intention to whistleblow. Meanwhile, research by Azhari et al. (2021) and Nugraha et al. (2017) indicates that retaliation moderates the relationship between whistleblowing intention and professional commitment. The arguments lead to the following hypothesis:

H2: Retaliation moderates the relationship between professional commitment and intent to whistleblower.

2.3.3. Professional commitment as moderating the relationship of religiosity toward whistleblowing intention

The religiosity of an employee can be measured by a person's religious commitment. The level of religiosity reflects how individuals believe in their beliefs, which, in the majority of religions or certain institutions, teach to always do good and stay away from disgraceful acts. There are differences of opinion in research conducted by experts regarding this hypothesis, (Hood et al., 2009) and (Walker, 2012) explaining that religiosity is like a roller coaster that can go up and down at certain points. This religious behavior is not far from two important factors that influence it, namely individual and situational. The individual factors consist of length of service, age, psychic, physical condition, gender, and the motivation to behave. Situational factors are comprised of working conditions, work environment, and others (Salamah, 2012). Religiosity on ethical attitudes (whistleblowing intentions) is situational. When someone is faced with a situation that is pressed or depressed, it can weaken the level of religiosity that a person has (Rashid & Ibrahim, 2008).

Religiosity is an individual belief as an appreciation of religious knowledge (Harahap, 2019). Whistleblowing is a form of ethics in religion, whistleblowing actions are carried out by an employee and cannot be separated from the influence of the belief (religion) that they adhere to. Religion commands that if someone witnesses or knows of an unethical act, they are obligated to report it. If they do not report it, it violates the command of our creator (Puspitosari, 2019). The religiosity is something related to the values or philosophy. Individuals who behave in accordance with their religious values, they will not commit acts that are not in accordance with their principles, so that they will have the encouragement to report violations and fraud actions that are not in accordance with ethics (Puni & Hilton, 2020).

Through religious values and morality, religiosity can influence anyone's commitment. Religiosity instills loyalty, a sense of responsibility, and a set of values that motivate people to work hard. The existence of religious values as a way of life will make an accountant have a high commitment to his profession. With religious values and professional commitment, an accountant in carrying out his duties will be in accordance with the information obtained without adding or subtracting so that the processed data becomes information that can be accounted for. With that, accountants always obey all orders justified by religion, always avoid things that are prohibited by religion, and will also encourage the accountant's intention to uncover and report fraudulent fraud that occurs (whistleblowers) in their work environment. The hypothesis in this study is consistent with previous research (Harahap, 2019), which states that religiosity moderates the relationship between professional commitment and whistleblowing intention, leading to the following hypothesis:

H3: Religiosity moderates the relationship of professional commitment to whistleblowing intention.

2.3.4. Organizational commitment as moderating the relationship of professional commitment toward whistleblowing intention

Organizational commitment implies that employees have an active relationship with the company or organization. Employees who are committed to the organization will have positive attitudes and behaviors toward it; they will defend it, improve performance, and have firm faith to achieve the organization's goals. Employees with a high organizational commitment will want to put in more effort and take on more responsibility of the welfare and success where they work, and they will not tolerate violations or fraud within the organization (Clyde et al., 2022). Organizational commitment reflects a strong commitment of the employee to the organization; when they feel negative things that could damage or harm the organization, they will assist the organization. This shows that organizational commitment can moderate professional commitment and whistleblowing intention.

Employees with a strong sense of organizational commitment feel a strong sense of belonging to the organization, so they will not hesitate to whistleblow if they believe it will save the organization from destruction; thus, organizational commitment can strengthen the relationship between professional commitment and whistleblowing intentions. This research hypothesis is consistent with findings from Lidiarti and Sukirman (2019), Setiawati and Sari (2016), and Sari and Ariyanto (2017) that organizational commitment moderates the relationship between professional commitment and whistleblowing intention. These considerations lead to the following hypothesis:

H4: Organizational commitment can moderate the relationship of professional commitment to whistleblowing intention, autonomy and competitive advantage.

2.3.5. Locus of control as moderating the relationship of professional commitment toward whistleblowing intention

Spector (1988) argues that locus of control, defined as the perception that rewards in individual activities can be controlled within the individual or other factors. Bernawati and Napitupulu (2018) stated that people who have a stronger internal locus of control have the high potential to become

whistleblowers, because these individuals are more responsible for controlling what happens in their environment. They believe that everything an individual gains is the individual's effort. Research (Hanif & Odiatma, 2017) reveals that the locus of control as a moderating factor can moderate the influence of ethics on the intention to do whistleblowing.

According to Spector (1988), people that have an internal locus of control are happier at work than those who have an external locus of control. He also claims that an external locus of control is more submissive to authority. As a result, they may refrain from filing whistleblower complaints. As a result, the locus of control can have an impact on the relationship between professional commitment and whistleblowing. Individuals who are loyal to their work and carry out all activities in accordance with the procedures in accordance with their profession will act ethically and independently, whereas those who have an internal locus of control will use whistleblowing to control their activities to avoid being sanctioned.

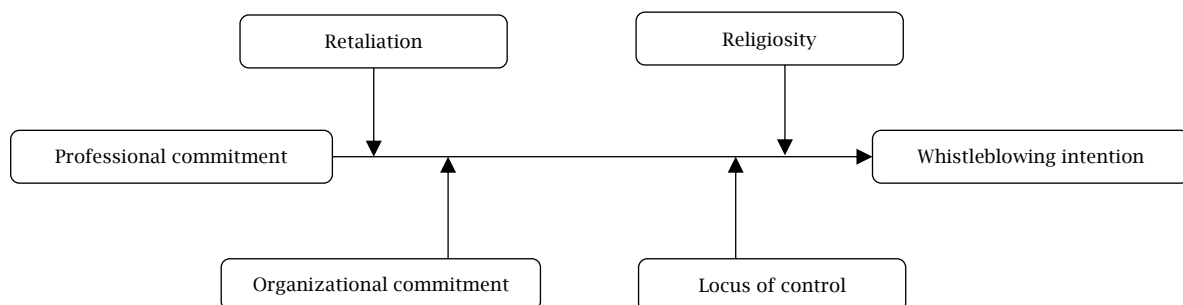
Locus of control can influence the relationship between professional commitment and whistleblowing intention. Individuals who are loyal to their work and carry out all activities in accordance with their profession's procedures will act ethically and independently, whereas those who have an internal locus of control will use whistleblowing to control their activities and avoid sanctions. This research backs up the findings of Bernawati and Napitupulu (2018), who discovered that locus of control moderates the relationship between professional commitment and whistleblowing intentions. However, contrary to the findings of Lidiarti and Sukirman (2019), Joneta et al. (2016), and Jalil (2012), locus of control does not moderate the relationship between professional commitment and whistleblowing intentions. These arguments lead to the following hypothesis:

H5: Locus of control as moderating the relationship of professional commitment toward whistleblowing intention.

2.4. Theoretical framework

This study proposes the following theoretical framework depicted in Figure 2, which is specifically designed to test the role of organizational culture in mediating the effectiveness of information technology and internal audit.

Figure 2. Theoretical framework



3. RESEARCH METHODOLOGY

The research location at Inspectorate Jenderal Kemdikbudristek, in Jakarta. Sampling carried out using the partial least square (PLS) method based on variance with convenience sampling and non-probability sampling with purposive sampling technique, as suggested by Wong (2010).

Respondents in this study were 116 Government Internal Supervisory Apparatus. Representatives of Inspectorate Jenderal Kemdikbudristek, chosen as respondents in this study because Inspectorate Jenderal Kemdikbudristek is one of the central supervisory institutions of the Indonesian government which is directly responsible to the President. The structural equation modeling approach (SmartPLS 3.3) was used for data analysis and measurement, with outer model analysis, inner model analysis, and hypothesis testing.

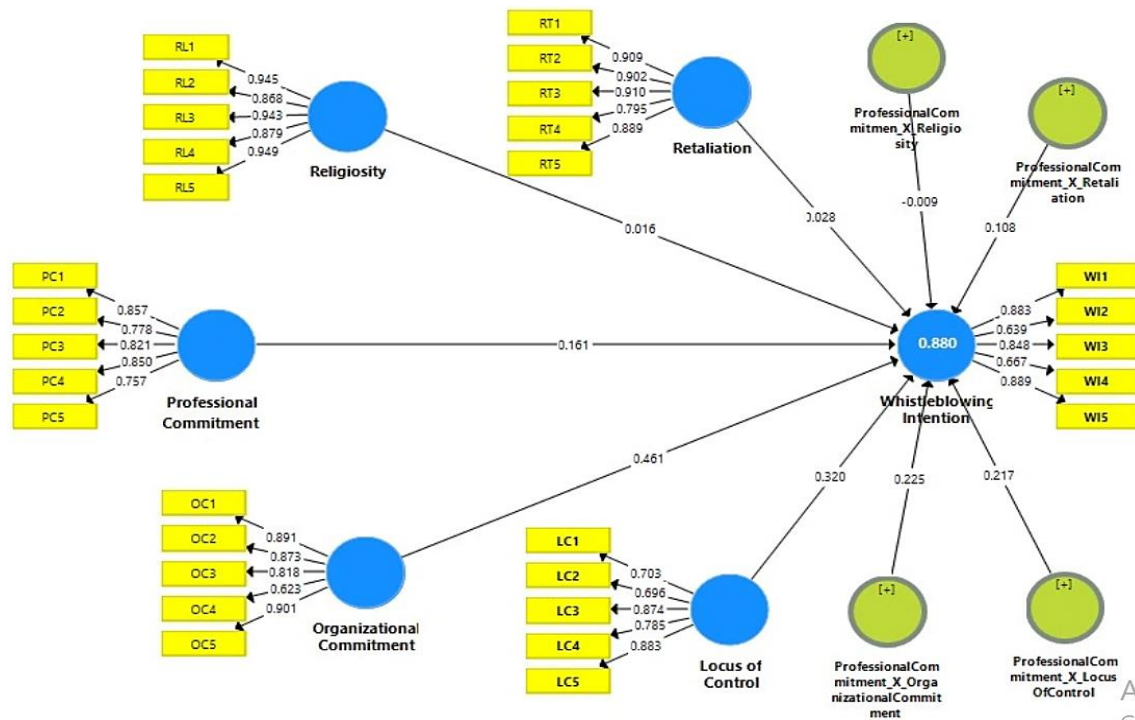
According to Wong (2010), to ensure that the measurements used were valid and reliable, an external model analysis was performed. The outer model is subjected to convergent and discriminant validity tests, composite reliability tests, and Cronbach's alpha tests (Chin et al. 2013). Instruments to measure the whistleblowing intention construct adopted by Schultz et al. (1993), professional commitment adopted by Dwyer and Kim (2003), religiosity adopted by Othman and Hariri (2012), which was adopted by organizational commitment (Anisykurlillah et al., 2013), which was adopted by locus of control (Crider, 1983). Ghazali (2008) stated the method used to test discriminant validity is to examine item assignment, as shown in Table 1.

Table 1. Construct, item loading, average variance extracted (AVE), composite reliability, and Cronbach's alpha

Construct	Items	Loading	AVE	Composite reliability	Cronbach's alpha	Description
Professional commitment (PC)	PC1	0.857	0.662	0.907	0.872	Valid and reliable
	PC2	0.778				
	PC3	0.821				
	PC4	0.850				
	PC5	0.757				
Retaliation (RT)	RT1	0.909	0.778	0.946	0.928	Valid and reliable
	RT2	0.902				
	RT3	0.910				
	RT4	0.795				
	RT5	0.889				
Religiosity (RL)	RL1	0.945	0.842	0.964	0.954	Valid and reliable
	RL2	0.868				
	RL3	0.943				
	RL4	0.879				
	RL5	0.949				
Organizational commitment (OC)	OC1	0.891	0.685	0.915	0.880	Valid and reliable
	OC2	0.873				
	OC3	0.818				
	OC4	0.623				
	OC5	0.901				
Locus of control (LC)	LC1	0.703	0.628	0.893	0.852	Valid and reliable
	LC2	0.696				
	LC3	0.874				
	LC4	0.785				
	LC5	0.883				
Whistleblowing Intention (WI)	WI1	0.883	0.628	0.847	0.892	Valid and reliable
	WI2	0.639				
	WI3	0.848				
	WI4	0.667				
	WI5	0.889				

Wong (2010) explained that once there were no measurement issues, so the external model was evaluated next (unidimensionality test model). The AVE, composite reliability, and Cronbach's alpha were used to test for unidimensionality. These indicators have a cut-off value of 0.5, indicating that all statement items in the variable are reliable

(Hair et al. 2010). Cronbach's alpha and composite reliability on greater-than-0.6 construction values. Therefore, there are no problems in the reliability and unidimensionality test. As shown in Figure 3, subsequent analyses tested the interior or structural model (Ghozali, 2008).

Figure 3. Construct, item loading, AVE, composite reliability, and Cronbach's alpha

4. RESULTS AND DISCUSSION

Professional commitment is defined as loyalty, a desire to remain in one's profession, and a sense of responsibility to one's organization. Someone with a strong professional commitment will carry out their responsibilities as well as identify with the values, rules, and goals of their profession, fostering a sense of loyalty to their profession. Employees with a high level of professional commitment will have a behavior that is more directed towards the compliance of regulations, therefore, when they find violations committed within the organization, they will have a strong intention to do whistleblowing. Someone who has a professional commitment will realize that fraud is an act that violates the rules and norms, especially

when the person doing harmful things is our division partner in the organization, of course, this has the potential to damage the good name of the profession. So this is what makes someone with a strong commitment more likely to take whistleblowing actions to protect the reputation of the profession and their organization. The greater an individual's level of loyalty to the institution, the greater an individual's level of professional commitment, which can produce a positive attitude toward the institution, where this positive attitude can increase a person's intention to engage in whistleblowing behavior within the organization. This study lends support to previous research by Ridwan et al. (2018), Urumsah et al. (2018), Pramudiati and Aziz (2020), Shonhadji (2021), and Prayanthi et al. (2020).

Table 2. Path coefficient

Description	T-statistic	p-values	Result
Professional commitment → Whistleblowing intention	4.198	0.000	Accepted
Professional commitment * Retaliation → Whistleblowing intention	2.090	0.037	Accepted
Professional commitment * Religiosity → Whistleblowing intention	0.176	0.860	Rejected
Professional commitment * Organizational commitment → Whistleblowing intention	4.331	0.000	Accepted
Professional commitment * Locus of control → Whistleblowing intention	5.286	0.000	Accepted

Note: ** Significant level at 5%, $p < 0.05$.

Fraud that occurs in institutions has the potential to harm the state and society, so that it will encourage employees to take whistleblowing actions to help the organization where they work, or other individuals outside the organization who may be affected will avoid this. However, to do whistleblowing is not easy. The existence of retaliation or revenge can make individuals reconsider the intention because it will have negative consequences for the whistleblower and their family. This can threaten the existence of whistleblowers in organizations, they may get bullying, threats, dismissals, personal distress, due to the disclosures they make. So the perspective of whistleblowers will reconsider the advantages and disadvantages they

get when they become a whistleblower. According to research conducted by Azhari et al. (2021), retaliation can moderate the relationship between professional commitment and whistleblowing intention (Nugraha et al., 2017).

Religiosity cannot moderate because the religiosity possessed by employees can vary according to the situation and conditions faced by them. Although employees have a high professional commitment and high religiosity, this does not guarantee that they will not commit wrongdoing and violate religious rules. This is consistent with Satrya et al. (2019) research, which describes employee religiosity as a roller coaster that can go up and down at different points. Research conducted by

Kashif et al. (2017) also stated that it was not able to strengthen the commitment relationship to whistleblowing intentions because when an employee is faced with an urgent situation or gets pressure from his superiors, it can reduce their level of religiosity. That is why, religiosity has not been able to strengthen the influence of professional commitment on the intention to report violations. The study's findings are consistent with those of Satrya et al. (2019) and Kashif et al (2017). Trust and acceptance of their profession's goals, a strong desire to do one's best on behalf of the profession, and a strong desire to remain a member of the profession define a professional commitment.

Organizational commitment reflects a high level of employee commitment to their organization; when they see negative things that can damage or harm the organization, they will assist in resolving the issue, one of which is by uncovering existing fraud or whistleblowing. This can encourage individuals to try hard to report fraudulent acts that they know, to reveal the truth that exists within the organization. This is in line with Lidiarti and Sukirman (2019), Setiawati and Sari (2016), and Sari and Ariyanto (2017) which state that organizational commitment can moderate the relationship between professional commitment and whistleblowing intention.

Professional commitment is measured by professional commitment. The professional attitude of an employee is expected to encourage them to work in accordance with the existing professional code of ethics and uphold values, norms, and honesty in carrying out their work, so that when they see negative things that can harm the organization, they will help it. to deal with this, one of way is by becoming a whistleblower, strengthened by the internal locus of control character who believes and trust himself. In other part the people who have a high feeling of internal locus of control they will tend to be brave on eradicate fraud in organization, because they regard that themselves can make a better changing in the institution. This character also encourages employees to act enthusiastically and positively in the organization by directing their best abilities to report fraud within the organization. This finding is consistent with Bernawati and Napitupulu's (2016) discovery that locus of control moderates the relationship of professional commitment.

5. CONCLUSION

As supported in research Azhari et al. (2018), Urumsah et al. (2018), Pramudiati and Aziz (2020), Shonhadji (2021), Handayani et al. (2024), and

Prayanthi et al. (2020), which state that the professional commitment of an individual can affect whistleblowing intention. This suggests that there is a positive relationship and professional commitment encourages whistleblowing behavior within the organization, to strengthen individuals' professional commitment to whistleblowing intention, several factors must be considered, including organizational commitment, locus of control, and retaliation. Meanwhile, religiosity cannot strengthen the link between professional commitment and whistleblowing intention.

This research is very important to do, to measure what things have made employees willing and unwilling to report fraud that occurs within the organization. Employees need to realize the importance of awareness to become a whistleblower in the organization to eradicate fraud in the organization. This can be an input for the government to be active in requiring a whistleblowing system in all government institutions as well as providing defense and rewards for employees who become whistleblowers, and providing severe sanctions against someone who is proven to have committed a crime, both verbal and non-verbal intentionally due to their behavior toward a whistleblower. If several things related to the protection of whistleblowers have been carried out, this can improve decisions and actions to carry out whistleblowing within the organization. This study provides several important things to consider in future research regarding issues that can influence an individual's decision to carry out whistleblowing within the organization and what factors can moderate the influence of professional commitment on whistleblowing intention within the organization.

The study is restricted to the Government context of Indonesia, where Internal Supervisory Apparatus at the Jenderal Kemdikbudristek Inspection Office in Jakarta are targeted as study respondents. The study is limited to convenience sampling where both sources, i.e., online and offline data collection techniques, are applied. Finally, the single source of data collection may create the issue of response bias. In the future, longitudinal data can be applied to test the model. Factors such as attitude and perceived behavioral control may be used to examine whistleblowing intention. In moderation, self-efficacy, self-awareness, seriousness level of violation, and gender, etc., may be considered in the future. Other sectors, such as education and health, may be investigated through these constructs.

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