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Effect of Religiosity, Locus of Control, and Professional Commitment to Whistleblowing Intention

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Abstract

In this research study, we apply theory of behavioral to intent auditor whistleblowing. The purpose of this paper is to examine the effect of religiosity, locus of control, and professional commitment on whistleblowing intention. The data was collected by using questionnaire and sent to auditors intern who worked at inspectorate of Aceh province government. The samples are chosen using simple random sampling method and resulted 41 respondents. This research uses the multiple linear regression analysis to test the hypothesis. The findings of this study indicates that religiosity, locus of control, and professional commitment have the effect on whistleblowing intention.

Keywords: Religiosity; Locus of Control; Professional Commitment; Whistle-Blowing Intention

Efecto de la religiosidad, el locus de control y el compromiso profesional con la intención de denuncia de irregularidades

En este estudio de investigación, aplicamos la teoría del comportamiento al intento de denuncia de irregularidades del auditor. El propósito de este documento es examinar el efecto de la religiosidad, el locus de control y el compromiso profesional en la intención de denuncia de irregularidades. Los datos se recopilaron mediante un cuestionario y se enviaron a auditores internos que trabajaban en la inspección del gobierno de la provincia de Aceh. Las muestras se eligen usando un método de muestreo aleatorio simple y resultaron 41 encuestados. Esta investigación utiliza el análisis de regresión lineal múltiple para probar la hipótesis. Los hallazgos de este estudio indican que la religiosidad, el locus de control y el compromiso profesional tienen el efecto sobre la intención de denuncia.

Palabras llave: religiosidad; Locus de control; Compromiso profesional; Intención de denuncia de irregularidades

1. INTRODUCTION

Whistleblowing is the disclosure of fraud by members of the organization to illegal, immoral and legitimate practices by a person or organization affecting actions (Nayir, Rehg, & Asa, 2016), or the disclosure of fraud by a person or group to warn others of a violation occurs within the organization (Srividhya & Stalin, 2012). The purpose of Whistleblowing is to alert the public to serious mistakes made within or disguised by the organization (Bolsin, Faunce, & Oakley, 2005). Furthermore, Kaplan & Schultz (2007) states that effective whistleblowing provides an important internal control mechanism to prevent violations.

Whistleblowing is becoming more popular since the case involving companies such as Enron, Worldcom, KPMG that rocked the economy in the United States (Kerschberg, 2011), expressed by Sherron Watkins as courageous whistleblower. The case of whistleblowing in public institutions in Indonesia is a case of tax evasion by Gayus Tambunan (Tim Viva, 2010) and Susno Duadji as a whistleblower. To date, cases of fraud crimes in the public sector have been increasing in Indonesia, as evidenced by KPK (Corruption Eradication Commission) data as of December 2017 in han-

dling fraud with details: investigating 123 cases, investigating 121 cases, prosecuting 103 cases (KPK, 2018). These cases are exposed not apart from the participation of the community as a whistleblower in the eradication of acts of fraud, especially in reporting alleged fraud of government apparatus. As of April 30, 2018, KPK received a public complaint report of 2,048 reports of fraud (KPK, 2018).

Whistleblowing can be done by internal or external companies or public institutions (Jalil, 2014). Some see someone who is whistleblowing as a traitor who violates loyalty or loyalty to the organization, others view people who do whistleblowing as heroes of values that are considered more important than loyalty to the company (Rothschild & Miethe, 1999). This topic remains interesting to study because whistleblowing has proven to be more effective in expressing fraud than internal and external audits (Sweeney, 2008). Whistleblowing is very necessary because management and employee fraud are potentially very expensive for the company. Colleagues who are willing to monitor the behavior of their peers and report violations to management are additional resources that are very important to the organization (Trevino & Victor, 1992).

Whistleblower is a person who really knows the alleged infringement or fraud that resides or works in a company, public institution, or governmental institution (Semendawai et al., 2011:2). Being a Whistleblower is not an easy thing, they consider things thoroughly to deal with the risks involved. Whistleblowing has a disastrous effect on Whistleblower as it is fired from work (Lennane, 1996), not getting a job, in terror and others. However, it can not be generalized that all Whistleblowing has a negative impact, as there is Whistleblower who is praised and rewarded like Smith Kline Beecham and Sherron Watkins.

There are various factors that influence Whistleblowers to conduct Whistleblowing intentions. Studies have shown that individual and demographic characteristics are very relevant in influencing Whistleblowing decisions (R. MacNab & Worthley, 2008), also influenced by psychological and social factors (Gobert & Punch, 2000). Individual factors have been identified to influence individual decisions on Whistleblowing (M P Miceli & Near, 1992), namely locus of control (M P Miceli & Near, 1992), religiosity values and moral / ethical standards (Miceli, Near, & Schwenk, 1991). This study examines individual locus of control and religiosity factors in Whistleblowing intentions. This study also examines accountants' professional commitment to Whistleblowing intentions. Evidence shows that whistleblowers have a very strong commitment to the organization

(Powell, 1990). Accountants are committed to professionalism to maintain the value of the profession and commit to public services. Accountants can also be a Whistleblower that reveals the potential and detection of fraud.

Religiosity is a description of three components, namely knowing, feeling, and implementing religious rules (Barnett, Bass, & Brown, 1996). Keenan, (2000) said that whistleblowing activities among managers are very positively related to their obedience and will do whistleblowing in cases of serious fraud. There are several studies that examine the religiosity factor towards the intention to do whistleblowing which shows varied results. Puni, Agyemang, & Asamoah (2016) states that religiosity influences the intention to conduct whistleblowing, while Zainudin & Ismail (2013) show that religiosity factors have a negative effect.

Locus of control is one personality variable that is defined as an individual's belief in his ability to be able to control or not control his destiny (Kreitner & Kinicki, 2005). Chiu (2003) mentions the internal locus of control as a factor that influences a manager or professional in China to do whistleblowing. This is because people are referring to whistleblowing are driven by situations and conditions that are under their control. Therefore, someone who has an internal locus of control may do whistleblowing, whereas someone who has an external locus of control (co-workers) does not conduct whistleblowing intentions. The results of research conducted by Ayu (2014) showed that locus of control has a positive effect on the intention to do whistleblowing, this is in line with research conducted by Chadegani, Mohamed, & Iskandar (2015) which states that the locus of control is positively and significantly related to conduct the intention to whistleblowing. Meanwhile, Zarefar & Zarefar (2017) found that locus of control has a negative effect on whistleblowing, and Ahmad, Smith, & Ismail (2012) stated that the locus of control does not affect the intention to conduct whistleblowing.

Another factor that influences the intention to conduct Whistleblowing intention is professional commitment. Aranya, Pollock, & Amernic (1981) mentions that professional commitment is a sign of the strength of identification and involvement in their profession. (Elias, 2008) states that auditing students who are almost graduated with high professional commitment will conduct whistleblowing against violations committed by organizational management. Malik (2010) states that the higher the level of one's professional commitment, the higher the assumption that whistleblowing is an important matter. Sofia, Herawati, & Zuhdi (2013) and Jalil (2014) found that professional commitment influences the intention to conduct

whistleblowing.

This study is devoted to whistleblowing in the public sector. Researchers' weaknesses in part of whistleblowing research are concentrated in the private sector. There are differences in the ways in which public administrators make decisions in the face of a dilemma and in the context of bureaucracy should be investigated more deeply. The purpose of this study is to examine the effects of religiosity, locus of control and professional commitment on the internal auditor's internal whistleblowing intentions. This research contributes to the government as an input related to the whistleblowing system policy and contributes to the whistleblowing theory, especially to the whistleblower behavior in the area of Islamic Shari'a.

2. LITERATURE REVIEW

2.1 Whistleblowing

Whistleblowing is the disclosure of fraud by members of an organization against illegal, immoral and unliterary acts committed by a person or organization that influences those actions (Near & Miceli, 1985). Jubb (1999:78) states that "Whistleblowing is a deliberate non-obligatory act of disclosure, which gets onto public record and is made by a person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation, to an external entity having potential to rectify the wrongdoing". While Srividhya and Shelly, 2012 declare that the disclosure of fraud by a person or group to give warning to others due to an infraction that occurred within the organization. Whistleblowing action is considered as a form of positive behavior (Miceli, Near, & Dworkin, 2008), which motivates whistleblowers to dismiss wrong actions within the organization (Dozier & Miceli, 1985).

Jubb (1999) mentions that whistleblowing consists of eight elements, namely: (1) The existence of whistleblowing actors (whistleblowers) ie employees or former employees working in the organization; (2) Targets, namely management of the organization committing an offense or fraud; (3) Individuals or persons reported; (4) Evidence that there has been a violation or fraud; (5) Information; (6) Action, ie reporting through a special institution within the organization or through other channels; (7) Motives, reporting must be executed as voluntary moral protests not other motives; (8) Result, result due to reporting. Based on existing elements,

whistleblowing is defined as reporting fraud or non-public offenses voluntarily as a moral protest by an employee or former employee of the organization through a special institution existing within the organization or through another agency to others. This is done because there has been a violation or fraud that should not happen. Whistleblowing is beneficial to organizations, corporations and governments in providing internal control mechanisms to prevent fraud (Kaplan & Schultz, 2007).

2.2 Religiosity

Religiosity plays an important role in work behavior (Othman & Hariri, 2012). Behavioral values form a value for everyone in different environments. According to Benson, (1993), religiosity is the maturity of one's faith which indicates the degree of commitments and perspectives on certain religious traits or events. Religiosity is a description of the three components of knowing, feeling, and doing that is about knowing the science of religion, feeling the emotions about religion, and doing what is regulated by religion (Barnett et al., 1996). The intellectual dimension of religiosity produces high moral sensitivity in individuals and this affects whistleblowing (Glock & Stark, 1965).

Every religion teaches goodness. The religion of Islam teaches all actions and deeds according to Al-Quran and hadith that high-end work ethic of Islam. Islam builds the basis of belief in right and wrong rules and regulations. These rules must then be executed by the individual who produces a standard of morality in relation to how an individual responds to ethical issues within the organization (Puni et al., 2016). Fernando & Jackson (2006) state that a religious individual will not commit deviant behavior. In this case the desire to conduct whistleblowing is very high when looking at unethical behavior in the organization.

2.3 Locus of Control

Locus of control is a way of looking at an event someone is able or not to control something that happens to him (Rotter, 1966). Locus of control has been interpreted as a dimension that has 2 contrasting (internal-external) difference. The dimension reflects the individual's trust in what happened to him which is under his control (Lee-Kelley, 2006).

Locus of control is also known as internal control versus external control which is considered a personality variable that is important to explain human behavior in the organization (Donnelly, Quirin, & O'Bryan, 2003). Individuals who have the belief that the fate and life that will occur to them are derived from themselves as controllers called internal control. People who have an internal locus believe that the results obtained from

their actions are the result of their own efforts, abilities, or characteristics. They believe in their hard work and ability to produce positive results, so they interpret what they receive from around is dependent on their actions. Whereas individuals who have faith in whatever fate and life that occur to themselves are external controls such as luck and opportunity called external control (Carrim, Basson, & Coetzee, 2006; Kreitner & Kinicki, 2005).

2.4 Professional Commitment

Professional commitment is sense of belonging and loyalty to the profession he was doing (Sims & Keenan, 1998). A professional is expected to have high professional commitment so that they prioritize their professionalism and professional ethics. Aranya et al. (1981) defines professional commitment as: (1) Believing in the values and goals of the profession, (2) Accepting the values and goals of the profession, (3) Doing a serious effort to achieve professional goals, (4) Willing to be part of the organization. Hall, Smith, & Langfield-Smith (2005) states that there are three components of professional commitment, namely APC (Affective Professional Commitment) which includes an individual's desire to remain in a profession because it has the same goals as the goals of the organization where the individual works, CPC (Continuance Professional Commitment) that explains the need for the individual to remain in the organization because there is no other choice he has, and the NPC (Normative Professional Committee) which explains the obligation of an individual to remain in the organization because it is a necessity that has been agreed upon the first time enter the organization. Three factors that influence professional commitment are organizational commitment, organizational conflict, and satisfaction with rewards or bonuses (Aranya et al., 1981).

2.4 Hypothesis Development

2.4.1 Effect of Religiosity on Intentions to Whistleblowing

Factors religiosity person becomes their own personal reasons whether it is considered in whistleblowing or otherwise not consider the level of religiosity themselves when doing whistleblowing. Zinnbauer et al. (1997) has tested several monasteries that the intention to conduct whistleblowing involves factors such as religiosity. Grant (2002) argues that a serious whistleblowing problem involves moral sensitivity related to religiosity factors. Individuals who are obedient behave based on values inherent in their religion and will not approve unprincipled behaviors, so the intention to conduct whistleblowing on such matters is very high (Fernando & Jackson, 2006).

This is indicated by research conducted by Puni et al. (2016) that religiosity affects the whistleblowing intention. Another study conducted by Zainudin & Ismail (2013) states that religiosity is not significantly related to the intention to conduct whistleblowing. Based on these studies it can be hypothesized that religiosity influences an internal auditor to conduct whistleblowing, so the first hypothesis is proposed.

H1 : Religiosity influences whistleblowing intention

2.4.2 Effect of Locus of control on Whistleblowing intentions

According to Kreitner & Kinicki (2005), individual factors that influence decisions taken by a person are locus of control, which includes internal locus of control is a control held by themselves as decision makers by assuming that everything that will happen is caused by them selves . While the external locus of control assumes everything that will happen in his life is an outside influence such as luck and opportunity. Internal locus of control is one factor that influences a manager or a professional in China to conduct whistleblowing (Chiu, 2003). This is because people who do whistleblowing driven by circumstances that are under the control of themselves.

Research conducted by Ayu (2014) shows that locus of control has a significant effect on the intention to conduct whistleblowing. This is also supported by research conducted by Chadegani et al. (2015) which states that internal locus of control is positively and significantly related to the intention to conduct whistleblowing. However, another study conducted by Ahmad et al. (2012) which conducted research on internal auditors in Malaysia found that locus of control was not significantly related to the intention to conduct whistleblowing.

The second hypothesis is proposed:

H2 : Locus of control affects whistleblowing intentions.

2.4.3 The Influence of Professional Commitment to Whistleblowing Intention

Elias (2008) states that auditing students who are almost graduated with high professional commitment will conduct whistleblowing against violations committed by organizational management. Research conducted by Sofia et al. (2013) shows that professional commitment influences the intention to conduct whistleblowing, this is supported by Research Jal-

il (2014) shows that there is a significant influence between professional commitment and intention to do whistleblowing, so the third hypothesis is proposed.

H3 : Professional commitment influences whistleblowing intentions

3. METHODS

3.1 Data collection

The sample in this study is government internal auditors who work in the inspectorate office in Aceh Province. The object of research is the internal government auditors in Aceh Besar District, Sabang City, and Banda Aceh City with a total of 63 people. Data collection was conducted by survey method. The survey was conducted by distributing questionnaires directly to respondents. A total of 63 questionnaires were distributed to internal auditors working in the Aceh Province inspectorate office with the distribution of the Banda Aceh inspectorate 23 questionnaires, 27 Aceh Besar inspectorate questionnaire, and the Kota Sabang 13 inspectorate questionnaire. The questionnaire that succeeded in returning was 41 questionnaires, with a response rate of 65%.

3.2 Measurement

3.2.1 Whistleblowing

Whistleblowing is disclosure made by employees about illegal activities, immoral actions, or violations committed by a person or organization to stop such wrong activities (M P Miceli & Near, 1992). The measurement of the dependent variable includes the whistleblowing case which consists of 4 question items and is measured using 5 points Likert scale, scale 1 is strongly disagree and scale 5 is strongly agree. The instrument used originated from Schultz & Hooks (1998). The instrument is related to the seriousness of the case, the level of responsibility, the risk of being a whistleblower, being a whistleblower.

3.2.2 Religiosity

Religiosity is a description of three components, namely knowing, feeling, and doing about the rules of religion (Barnett et al., 1996). This variable is measured by 4 items of questions with the measurement instrument MRPI (Muslim Religiosity-Personality Inventory) in the dimensions of personality values by Krauss, Hamzah, & Idris (2007) and measured using 5 points Likert scale, where point 1 strongly disagrees and point 5 is strongly agrees. The indicators used are Personality, Attitude, Religious Behavior,

Interpersonal Relations.

3.2.3 Locus of control

Locus of Control explains how behavior is controlled and directed through cognitive functions, especially perception as a guide to behavior in relation to the social environment. Locus of Control is the way a person views an event so that someone is able or not to control something that happens to him (Rotter, 1966). This variable is measured using measurements developed by Rotter (1966) adapted by Mas'ud (2004). The instrument used is 3 items of questions, namely the feeling of something, the level of responsibility for the event, and the perception of the individual.

3.2.4 Professional Commitment

Professional commitment is a sense of belonging and a sense of loyalty to the profession he is doing (Sims & Keenan, 1998). Instruments for measuring this variable was developed by Dwyer, Robert, & Alan (2000), which consists of seven items of questions and is measured using a Likert scale of 1-5. The instrument used was a profession as an encouragement, love of the profession, concern for the profession, the inspiration of the profession, pride in the profession, willing to profession, adherence to the profession.

3.3 Data Analysis

The analytical tool used to test the hypothesis in this study is multiple linear regression as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where :

Y = whistleblowing intention

a = Constants

$\beta_1 - \beta_3$ = Regression coefficient of variables X1 to X3

X1 = Religiosity

X2 = Locus of control

X3 = Professional commitment

e = Error

4. FINDINGS AND DISCUSSION

4.1 Respondent Demographics

Respondent demographic information is associated with sex, age,

education and work experience. Table 1. shows that internal auditors are dominated by men, which is 71%, while internal auditors who are female are 29%. The reason is that the placement of the internal auditor position in the Aceh region are dominated by men than in women.

Tabel 1.Characteristics of Respondents

Characteristics of Respondents		Frequency	Percent (%)
Sex	Male	29	70,7
	Female	12	29,2
Age	21-26	0	0
	27-32	0	0
	33-40	20	48,7
	>40	21	51,2
Education	D3	1	2,49
	S1	15	36,59
	S2	25	60,90
	S3	0	0
Work experience	1-<3 years	0	0
	3-<5 years	0	0
	5-10 years	17	41,46
	>10 years	24	58,53
Note: N=41			

For ages, internal auditors show that they are 30 years or older and no one under 30 years old. Internal auditors over 40 years of age dominate thinly, namely 51% while those aged 33 years to 40 years are 49%. The reason is to occupy the position of internal auditors, the government (inspectorate) must pass a special exam and must receive a JFA (Functional Auditor Position) certificate first so that the more senior office inspector’s staff dominates this internal auditor position. Meanwhile, the education of internal auditors is dominated by masters (S2) programs, namely 61%, then S1 by 36.5%, and D3 by 2.5%. Whereas internal auditors with doctoral education (S3) do not exist. Finally, the work experience possessed by internal auditors is above 10 years, which is 58.5%, while the work experience of 5-10 years is 41.5%. The work experience of auditors under 5 years does not exist, because the internal auditor position must be filled by people who have experience working in this field.

4.2 Validity and Reliability Analysis

Validity test is used to measure whether a questionnaire is valid or not. A questionnaire considered valid if the question were able to disclose something that will be measured by the questionnaire (Ghozali & Latan, 2015). Validity test uses Pearson correlation with a significance of 5%. Reliability testing was conducted to determine the internal consistency of respondents’ answers if a retest was carried out (Ghozali & Latan, 2015) by looking at the Cronbach alpha value > 0.70 (Nunnally & Bernstein,

1994). While Cronbach (1951) stated that the Cronbach alpha value > 0.50 shows good internal consistency. Table 2 and table 3 show the Cronbach Alpha values of each variable greater than 0.60. Thus the questionnaire / indicator of the variables of religiosity, locus of control, and professional commitment is reliable as a variable measurement. Based on the validity test informs that the Pearson Correlation coefficient value above 0.60 and significant 0.00 means that each question is valid.

Tabel 2. Internal Reliability Test

Construct	Number of Items	Cronbach Alpha
Whistleblowing	4	0,774
Religiosity	4	0,697
Locus of control	3	0,687
Professional Commitment	7	0,806

Tabel 3. Validity Test

Variabel	Indicator	Pearson Correlation	Sig	explanation
Whistleblowing	Y1	0,727**	0,00	Valid
	Y2	0,836**	0,00	Valid
	Y3	0,697**	0,00	Valid
	Y4	0,824**	0,00	Valid
Religiosity	X1.1	0,728**	0,00	Valid
	X1.2	0747**	0,00	Valid
	X1.3	0,787**	0,00	Valid
	X1.4	0,635**	0,00	Valid
Locus of Control	X2.1	0,819**	0,00	Valid
	X2.2	0,764**	0,00	Valid
	X2.3	0,776**	0,00	Valid
Professional Commitment	X3.1	0,533**	0,00	Valid
	X3.2	0,838**	0,00	Valid
	X3.3	0,726**	0,00	Valid
	X3.4	0,609**	0,00	Valid
	X3.5	0,660**	0,00	Valid
	X3.6	0,762**	0,00	Valid
	X3.7	0,648**	0,00	Valid

4.3 Hypothesis testing

Multicollinearity test is indicated by the tolerance value of the variables of religiosity, locus of control, and professional commitment of 0.713, 0.782, and 0.868. and the VIF value is 1,402, 1,279, 1,165. The tolerance value of each independent variable is close to 1, and the VIF value is in number 1 and far from number 10, this indicates that the regression model is free from multicorrelation (Ghozali, 2013:105). Data normality test using the Kolmogorov-Smirnov Test (K-S) shows that the unstandardized residual value is 0.786 which means that it is greater than 0.05, it can be concluded that the data is normally distributed.

The results also show that Adjusted R Square of 0.543 or 54.3% of the variables of religiosity, locus of control, and professional commitment can influence the intention to conduct whistleblowing, the remain-

ing 45.7% is influenced by factors outside of this model such as position factors, ethical considerations, gender, and other individual and contextual factors.

Tabel 4. Hypothesis Testing Results

	Unstandardized Coefficients		Simultan		Parsial	explanation
	B	Std. Error	T	Sig.	Sig	
1 (Constant)	0,245	0,568				
Religiosity	0,43	0,123	3,502	0,000a	0,001	H2accepted
Locus of Control	0,263	0,114	2,311		0,027	H3accepted
Professional Commitment	0,29	0,127	2,276		0,029	H4accepted
H1=Simultan (sig=0,000) a: <i>Dependent variable Whistleblowing</i> Adjusted $r^2 = 0,543$						

Source: Primary data processed (2018).

Table 4 shows the results of the F test and T-Test. The F test results show a significance value of 0,000. This figure is less than 5%, meaning that religiosity, a locus of control, and professional commitment simultaneously affect the intention to conduct whistleblowing. The T-test gives the results of the coefficients and significance for independent influence on the dependent. The results of the T-test indicate that religiosity has a significance value of 0.001 which is less than 0.05, thus Ha is accepted. This means that religiosity has a partial effect on the intention to do whistleblowing. Furthermore, the results of testing the locus of control show a significance value of 0.027 which is less than 0.05, thus Ha is accepted. This means that the locus of control affects the intention to do whistleblowing. And in the table also explains that research on professional commitment shows a significance value of 0.029 smaller than 0.05. The results of this test accept Ha, meaning professional commitment significantly influences the intention to do whistleblowing.

4.4 Discussion

4.4.1 The influence of religiosity on the Whistleblowing intention

Based on the results of hypothesis testing (see Table 4), the significance value for the variable of religiosity 0,001 (smaller than the 0.05 significance level) means that religiosity variables affect the conduct whistleblowing intentions. The results of this study in accordance with research conducted by Puni et al., (2016) which explains that religiosity affects the intention to do whistleblowing.

A person’s religiosity factor becomes the reason of each person whether this is considered when the whistleblowing intention or otherwise

does not consider the degree of religiosity of their self when the intention of whistleblowing. Grant (2002) argues that serious whistleblowing problems involve a moral sensitivity associated with factors of religiosity

4.4.2 Effect of locus of control on whistleblowing intentions

In the hypothesis testing results indicate that significant value for the variable locus of control amounted to 0,027 smaller than the 0.05 significance level. From these results it can be concluded that the locus of control variables significantly influence the intention of doing whistleblowing. Research conducted by Ayu (2014) shows that locus of control has a significant effect on the intention to do whistleblowing, this is also supported by research conducted by Chadegani et al. (2015) which states that internal locus of control is positively related and significant to whistleblowing intentions. Chiu (2003) states that an internal locus of control as one of the factors that influence a manager or a professional to do whistleblowing. This is because people who do whistleblowing are driven by situations and conditions that are under their own control.

4.4.3 The influence of professional commitment to the intention to conduct whistleblowing.

Based on the results of previous hypothesis testing, obtained value significance for the professional commitment variable is 0.029 which means smaller than the 0.05 level of significance. From these results, it can be concluded that the profession's commitment variables significantly influence the intention of doing whistleblowing. The results are consistent with research conducted by Sofia et al. (2013) shows that the commitment of the profession significantly influences the intention of doing whistleblowing, it is supported by research Jalil (2014) showed a significant influence of the professional commitment with the intention of doing whistleblowing.

5. CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

5.1 Conclusions

Whistleblowing proved to be more effective in revealing cheating. The literature explains that individual and demographic characteristics are particularly relevant in influencing Whistleblowing decisions. This study was conducted to examine the individual characteristics of religiosity, the locus of control, and professional commitment to the dependent variable ie the intention to conduct whistleblowing to the internal government auditor. The results have shown that religiosity affects the intention of doing whis-

tleblowing. As stated by Radiah and Hilwani, 2012 that religiosity plays an important role in work behavior. The intellectual dimension of religiosity produces high moral sensitivity in the individual and this affects whistleblowing (Glock & Stark, 1965). Internal auditors of the Aceh government are generally Muslim. Islam teaches all actions and deeds according to Al-Quran and hadith that high-end work ethic of Islam. Islam builds the basis of belief in right and wrong rules and regulations. These rules must then be executed by the individual who produces a standard of morality in relation to how an individual responds to ethical issues within the organization.

The results also show that Locus of control influences the conduct whistleblowingintention. This shows how the government's internal auditor controls something that happens to itself and the events occurring in its environment to address whistleblowing. They have the conviction that the fate and life that will happen to them are themselves as controllers. They believe in their hard work and ability to produce positive results. In addition to individual characteristics, professional commitment also affects the intention to conduct whistleblowing. An auditor certainly cannot be separated from the values and goals of his profession so that an auditor must have a sense of belonging and a sense of loyalty to the profession he is doing (Sims & Keenan, 1998). A professional is expected to have a high professional commitment to give priority to professionalism and professional ethics that they have.

5.2 Limitations and Suggestions

This study has several limitations. This study uses a survey to collect data. Respondents in this study only from 3 (three) districts/municipalities in Aceh Province, and the number of samples is still small, so generalizing the results are still weak. In addition, whistleblowing can also be influenced by factors outside of this research variable, such as position factors, ethical considerations, gender, and other individual and contextual factors, especially in the context of whistleblowing in the public sector. In future research, it is advisable to add these variables. And for further research will take a broader sample coverage and conducted on stakeholders in the public sector to see the consistency of the findings in order to strengthen the generalization of research results.

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