

FACTORS THAT INFLUENCE WHISTLEBLOWING INTENTIONS VILLAGE GOVERNMENT OFFICIAL

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received: 30/8/2020; revised: 19/10/2020; approved: 28/10/2020

Abstract

The study investigates the factors that influence village officials to have an interest in whistleblowing. Organizational commitment, rewarding, idealism ethical orientation, relativism and machiavellian ethical orientation are used as factors that influence the interest of village officials to do whistleblowing. The population in this research is the entire officials of the village government who worked in district Kelayang, Indragiri Hulu Regency. The sampling technique in this research is to use incidental sampling. A total of 60 village officials participated in this study, which consisted of village heads, village secretaries, regional executor and technical executive. The data analysis technique used is multiple regression. The results of hypothesis testing that is: organizational commitment and idealism ethical orientation effect on interest to do the whistleblowing but reward, relativism ethical orientation and machiavellian nature has no effect against the interest to do the whistleblowing. This research contributes to reducing the occurrence of fraud committed by village officials.

Keywords: *ethical; idealism; commitment; machiavellian; reward; relativism; whistleblowing*

INTRODUCTION

The level of fraud in Indonesia that is still rife and such as a big problem is corruption. The issue of political corruption in Indonesia continues to make headlines almost every day in the Indonesian media where it creates a lot of heated debate and heated discussion. Based on research conducted by Transparency International Indonesia (www.transparency.org), the acquisition score for the Corruption Perception Index (CPI) in 2017 states that Indonesia is at the 96th level of 180 countries measured by a value of 37. This means that Indonesia's CPI score is at the same point as last year, namely 2016. The score is a value that is still very low compared to the cleanest country with a value of 89. The range of the CPI score is 00-100. A score of 0 means that a country is perceived to be very corrupt, while a score of 100 means that it is perceived to be very clean from corruption.

One of the most effective ways to expose fraud according to the ACFE (Association of Certified Fraud Exammer) in the RTTN report (Report to the Nation) is whistleblowing. Whistleblowing

according to the KNKG (National Committee on Governance Policy) in the Guidelines for the Violation Reporting System is the disclosure of violations or illegal actions, unethical / immoral or other actions that can harm the organization or stakeholders, committed by employees or leaders of the organization to the leadership other organizations or institutions that can take action on these violations. Whereas someone who conducts whistleblowing is called a whistleblower reporter. Issues regarding whistleblowing have become a global concern over the last few decades. Many international cases have been exposed to the practice of whistleblowing, but not only abroad, in Indonesia there are also several whistleblowers in disclosing cases of corruption, collusion and nepotism (KKN). In Indragiri Hulu Regency, there are reports of indications of acts of corruption that were filed by the Bukit Selanjut Village officials to the Riau High Prosecutors Office in July 2017. The report, which was signed by a number of Bukit Selanjut village officials, had been studied in relation to the alleged corruption, which was carried out by a person of the Village Head of Bukit Selanjuti (m.riaueditor.com).

The rise of news about fraud that occurred both at home and abroad, making the role of whistleblowing increasingly attract the attention of the world. This makes whistleblowing a complex phenomenon due to involving individual and organizational factors. Understanding the factors that can influence the intention of village officials to undertake whistleblowing is very important, so that the organization can design the most effective whistleblowing policies and systems. Whistleblower participation is considered very crucial to the effectiveness of the whistleblowing system because a system will be useless if no one uses it to report fraud.

Various studies on a person's interest in becoming a whistleblower have been revealed, one of which is organizational commitment. Robbins (2007) defines commitment as a condition where an individual sits with the organization and its goals and desires to maintain membership in the organization. (Taylor and Curtis, 2010); (Setiawati, 2016); Kanojia (2020) state that organizational commitment influences a person's intention to do whistleblowing. In contrast to research (Sartika and Mulyani, 2020) and (Indriani et al., 2019) he stated that organizational commitment does not have a significant influence on a person's intention to do whistleblowing.

Reward is a factor that also affects a person's intention to do whistleblowing. Based on reinforcement theory, a person's behavior will be driven by the need to get rewards. By giving rewards to someone, it can increase employee motivation to want to do whistleblowing. Reward given can be in the form of material and non-material rewards. The effect of reward in encouraging individuals to report whistleblowing has been proven by (Utami, Irianto and Prihatiningtias, 2020) Haryani et al (2019). Research also shows that giving rewards affects the interest in doing whistleblowing. This is different from the results of research conducted by (Marantika, Yuniarta and Anantawikrama, 2017) which states that reward has no effect on the intention to do whistleblowing.

Next factor that affects the intention to do whistleblowing is ethical orientation. Ethical orientation is the main goal of professional behavior that is closely related to morals and values that apply and are driven by two characteristics, namely idealism and relativism. Idealism is related to the level where the individual believes that the desired consequences (positive consequences) are not in violation of moral rules. An idealistic attitude is also interpreted as an impartial attitude and avoidance of various interests. On the other hand, the attitude of relativism implicitly rejects absolute morals in its behavior (Forsyth, 1980). Idealism is defined as an attitude that assumes that the right or right action will have the desired consequences or results. An idealistic person has the principle that harming others is always avoidable and they will not take actions that lead to negative consequences. If there are two choices that both have negative effects on other

individuals, then an idealist will make the choice that has the lowest adverse effect on another individual.

Ethical relativism is a theory which states that an action can be said to be ethical or not, right or wrong, which depends on people's views. This theory believes that each individual or group has different ethical beliefs. In other words, ethical relativism and moral relativism are the view that there are no ethical standards that are absolutely correct. In the moral reasoning of an individual, he must always follow the moral standards that apply in society wherever he is. Valentine and Godkin (2019) stated that moral intensity is a consideration in doing whistleblowing because the impact of the individual being evaluated can be a problem.

Research of Dhamija and Rai (2018) state relativism and idealism have effect on whistleblowing intention. (Nayir and Herzig, 2012) so found value orientation has relationship with whistleblowing intentions. Astuti (2018) conducted a study of the effect of ethical orientation on Whistleblowing behavior. The results of the study stated that the ethical orientation of idealism did not affect whistleblowing behavior, nor did the orientation of ethical relativism which also affected whistleblowing behavior. Another case with research conducted (Effendi and Nuraini, 2019) where ethical orientation is idealism and ethical orientation relativism is stated to have an effect on internal whistleblowing.

Other factors that influence a person's intention to do whistleblowing are machiavellian nature. Someone who has a high machiavellian nature tends to make decisions based on his own interests. Individuals with machiavellian traits are more rational and non-emotional. Furthermore, he is willing to lie to achieve his own desires. Research Ebrahim et al (2018) found high level of Machiavellianism, will have a lower tendency to whistleblowing. Al-Azhar and Zarefar, (2018) and Rodhiyah (2015) found that the machiavellian nature influences the intention to do whistleblowing.

The study has different results with Sartika and Mulyani (2020); Pratiwi and Dwita (2020) found that there was no influence between machiavellian traits and individual intentions in conducting Whistleblowing.

Research on the factors that influence a person to do whistleblowing is still diverse, therefore this research is still interesting to do. This study has differences with previous studies (Marantika, Yuniarta and Anantawikrama, 2017); (Hariyani, Agri and Wiguna, 2019); Haryani (2019). This study also examines the machiavellian nature, as one of the factors that influence a person's intention to do whistleblowing. Dalton and Radtke (2012: 155) state that a machiavellian person will take action by taking into account the economic benefits obtained as a basis for acting. The results showed that someone who has a machiavellian nature has an interest in doing Whistleblowing (Sartika and Mulyani, 2020).

This research is unique in that it was conducted at village government officials in villages in Kelayang District, Indragiri Hulu Regency. Research conducted on village officials is still rarely conducted, but it is important to do research considering that there are quite a lot of cases of fraud among village officials.

This study aims to test effect of organizational commitment, ethical orientation, reward and machiavellian nature on intentions to do whistleblowing actions. This research has a contribution to the village government in reducing the occurrence of fraud.

METHOD

The population in this study was all village officials working in Kelayang Subdistrict, Indragiri Hulu Regency. There were 16 villages in Kelayang Subdistrict. The total population in this study was 122 village officials consisting of village secretaries, village technical executives and regional executives.

The sampling technique used was insidental sampling. The sample in this study amounted to 60 village officials. The type of data used in this study is primary data obtained by sending questionnaires directly to respondents in the study.

All variables are measured using a 5-point Likert scale of strongly disagree (1), disagree (2), a bit agree (3), agree (4), and strongly agree (5). In statements 4, 7 and 9, the statement is a positive statement. In a positive statement the score is reversed. For example, if the respondent fills in strongly disagrees, the weight value is 5. Variables and their measurements can be seen in Table 1. To test the hypothesis in this study using the method of multiple linear regression.

RESULT

The population in this study were all village officials in Kelayang district, Indragiri Hulu Regency. The distribution of questionnaires in this study was carried out by giving directly to village officials working in Kelayang Subdistrict, Indragiri Hulu Regency.

The questionnaire was distributed to 16 village officials in Kelayang Subdistrict, Indragiri Hulu Regency directly with a total of 80 questionnaires. From the total number of questionnaires distributed by researcher, the number of returned questionnaires was 60 questionnaires (75%) and the number of questionnaires that did not get a response was 20 questionnaires (15%). The questionnaires that could be processed were 60 questionnaires (100%).

The descriptive statistic test result show in Table 2. Descriptive statistics provide a description of data seen from the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (distribution inclination) (Ghozali, 2011: 19). The results of descriptive statistics show that the

standard deviation of all variables is not too high, which indicates that the data variations are getting the same.

Validity testing using the pearson correlation shows a value of $r > 0.254$ (r table value) which means the variable is valid. The reliability test results show the Cronbach alpha value > 0.6 which indicates the variable has good reliability.

Data analysis using multiple regression analysis. Multiple regression analysis requires the model to be BLUE (best linear unbiased estimator). The classical assumption test is used to determine the eligibility of the OLS linear regression model. The normality test using Kolmogorov Smirnov shows the value indicates normal data with a symp value sig $0.200 > 0.05$ which means the data is normally distributed, the multicollinearity test results show a VIF value < 10 and the heterogeneity test results showed that the spread points do not form a certain pattern.

The results of the regression analysis are as follow in Table 3. R square value show 0.334 is obtained. The meaning is that the contribution of the influence of the independent variable on the dependent variable is 33.4% while the remaining 66.6% was influenced by other variables not included in this model. Table 3 showed that the effect of organizational commitment on interest in doing whistleblowing has p value 0.04. It can be concluded that organizational commitment influences the interest in conducting.

Effect of rewards on interest in doing whistleblowing has p value 0.389. It can be concluded that giving rewards does not affect the interest in conducting whistleblowing to village officials in Kelayang Subdistrict, Indragiri Hulu Regency.

Effect of idealism ethical orientation on interest in doing whistleblowing has p value 0,000. It can be concluded that the idealism ethical orientation affects the interest in conducting whistleblowing to village officials in Kelayang Subdistrict, Indragiri Hulu Regency.

Effect of machiavelian nature effect on interest in whistleblowing has p value 0.631. It can be concluded that the machiavellian nature does not affect the interest in whistleblowing of village officials in Kelayang Subdistrict, Indragiri Hulu Regency.

DISCUSSION

From the results of these tests, it can be concluded that organizational commitment influences the interest in conducting whistleblowing to village officials in Kelayang Sub-District, Indragiri Hulu Regency. Employees who are committed to the organization will show positive attitudes and behaviors towards the institution, employees will have the soul to keep defending their organizations, trying to improve performance, and have a certain confidence to realize organizational goals (Kuryanto, 2011). Employees who have high organizational commitment in themselves will

arise a sense of belonging to the organization (sense of belonging) so that he will not hesitate to do a whistleblowing because he believes these actions will protect the organization from destruction. This study is in line with the results of research conducted by Janitra, Hardi and Wiguna (2017), Setiawati (2016), Helmayunita (2018), Ridzuan, Abd Rahman and Manas, (2018), Aruoren and Oboreh, (2020), Rose, et. al. (2016) who found that organizational commitment influences the interest in conducting whistleblowing.

Giving rewards does not affect the interest in conducting whistleblowing to village officials in Kelayang Subdistrict, Indragiri Hulu Regency. Respondents in this study are village officials. In the sociology book written by Ruman Sumadilaga, a Talcot Parsons sociologist, describes the village community as a traditional society (*Gemeinschaft*) which has the characteristics of Affectivity. It means that it has to do with feelings of affection, love, loyalty and intimacy. The manifestation of this is in helping and helping, expressing sympathy for the disaster suffered by others and helping it unconditionally (Tanto, 2013).

From this study it can be concluded that the reward offered by the agency to village officials does not affect one's intention to report fraud on the basis of wanting to receive rewards. Because of the nature of the villagers themselves who like to help, express sympathy for the calamities suffered by others and helps them unconditionally. From the results of this study it can also be concluded that the reward system has not been effectively implemented in Kelayang Subdistrict or in the Government of Indragiri Hulu Regency, as evidenced by there were reporters of corruption cases committed by village officials in Bukit Selanjut Village who did not get a reward.

If an employee is loyal to his organization, the employee will always be willing to do anything to protect the organization or agency from being destroyed. The higher the commitment a person has towards his organization, it will increase one's intention to report known fraud in order to minimize fraud occurring within the organization.

This research is consistent with the results of research conducted by (Marantika, Yuniarta and Anantawikrama, 2017) which found that reward giving had no effect on interest in conducting whistleblowing.

Idealism ethical orientation affects the interest in conducting whistleblowing to village officials in Kelayang Subdistrict, Indragiri Hulu Regency. The idealism ethical orientation can be measured by indicators of attitudes not to harm others even the slightest, an individual must not take actions that can threaten the dignity and welfare of other individuals, and moral actions are actions that are almost in accordance with perfect actions (Dzakirin, 2013).

An idealistic person has the principle that harming others is always avoidable and they will not take actions

that lead to negative consequences. If there are two choices both of which will have a negative effect on other individuals, then an idealist will make the choice that at least results in adverse consequences for other individuals.

The ethical orientation of a staff / employee affects the whistleblowing actions. High employee ideals have a level of viewing whistleblowing as an important thing and have a tendency to do high whistleblowing too. From the results of this study it can be concluded that village officials in Kelayang Subdistrict, Regency Indragiri Hulu has high ideals.

This study is in line with the results of research conducted by (Janitra, Hardi and Wiguna, 2017) and (Effendi and Nuraini, 2019) which found that idealism ethical orientation affects the interest in conducting whistleblowing.

Relativism ethical orientation had no effect on the interest to do whistleblowing in village officials in Kelayang Subdistrict, Indragiri Hulu Regency. Relativism ethical orientation can be measured by ethical indicators that vary from one situation and society to another situation and society, besides that different types of morality cannot be compared with justice, ethical considerations in relationships between people are so complex, that individuals should be allowed to form codes of ethics their own individuals, as well as lies can be valued as moral or immoral actions depending on the situation (Dzakirin, 2013).

In the book of sociology by Ruman Sumadilaga, a sociologist Talcot Parsons describes the village community as a traditional society (*Gemeinschaft*) which has the characteristics of a collective orientation. This trait is a consequence of affective, that is they are concerned with togetherness, do not like to show themselves, do not like people who are different opinion, basically all must show uniformity of equality (Tanto, 2013).

Some of the characteristics of the village community that led to the relativism ethical orientation did not have a significant influence on the interest in whistleblowing in village officials in Kelayang Subdistrict, Indragiri Hulu Regency. This can happen because the respondents' thinking considers an ethic or a moral standard that does not vary as well as behavior oriented to tradition and status. Besides the individual should not be allowed to set his own ethical standards, because there will be many differences of opinion in the community that can cause divisions.

This research is in line with the results of research conducted by Astuti, (2018), Janitra, Hardi and Wiguna (2017) and Effendi and Nuraini (2019) which found that the relativism ethical orientation did not affect the interest in whistleblowing.

Machiavellian nature does not affect the interest in whistleblowing of village officials in Kelayang Subdistrict, Indragiri Hulu Regency. The assumption

of Machiavelli is that self-interest is the sole driving force in human nature, altruism (an understanding that pays more attention to and prioritizes the interests of others) is completely absent from the picture.

In general, the village officials in Kelayang Subdistrict, Indragiri Hulu Regency can be said to have no machiavellian nature because social interaction that exists in rural communities is a reciprocal relationship between individuals and groups and groups. Besides in rural communities social interaction is still very good, they are still very tense with each other and are ready to help if someone asks for help, because in rural areas there is still a familial nature where they help each other when there is a celebration of special days or special events related to custom and religion, and they still think that each other is also part of the family (Abdul Syani: 152) in (Huzaini, 2013).

In this study the machiavellian nature has no effect on the interest in whistleblowing, especially the tendency of individual machiavellian who tend to be negative, and almost never think of the impact of his actions on others. If an individual reports an act of cheating (whistleblowing), he takes the action in the interest of protecting the organization from destruction or for the sake of mutual interest, not just thinking about profit for himself.

This study is in line with the results of research conducted by (Sartika and Mulyani, 2020) Sartika and Mulyani (2020); (Pratiwi and Dwita, 2020) who found that the machiavellian nature did not affect the interest in whistleblowing.

CONCLUSION

From the results of the evaluation of the research model and testing the hypothesis carried out in this study, it can be concluded several conclusions, organizational commitment affected on the interest in conducting whistleblowing on village officials, rewards did not affect the interest in conducting whistleblowing village officials, idealism ethical orientation affected the interest in conducting whistleblowing village officials, relativism ethical orientation did not affect the interest in whistleblowing village officials and machiavellian nature did not affect on the interest in whistleblowing village officials.

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Table 1. Variable Operationalization

Variable	Definition	Indicators	Scale
Whistleblowing (Setiawan, 2018)	Disclosure by members of the organization (former or current members) of illegal, immoral, or unauthorized practices under the control of the leadership to individuals or organizations that may result in corrective action.	- Interest doing whistleblowing action - Plan to perform whistleblowing actions - Try to do the whistleblowing action	Ordinal
Organizational Commitment (Robin and Judge, 2008)	Organizational commitment is a commitment that is applied to a company in achieving company goals. The higher the level of commitment of an employee, it will increase employee loyalty to the company and will provide feedback for the company.	- Sense of belonging to the organization - Care for the organization - Work in accordance with the obligations and desires to advance the organization - The desire to leave the organization	Ordinal
Reward (Syaifullah, 2016)	Giving awards to employees. These awards can be in the form of material awards or non-material awards for achievement or honesty made by an employee	- Promotion of position - There is an award in the form of money	Ordinal
Orientasi Etika Idealisme (Dzakirin, 2013)	something that individuals believe about the consequences they have and want not to violate ethical values	- Attitude not to harm others - Do not perform actions that threaten the dignity and well-being of others - Have a moral act	Ordinal
Orientasi Etika Relativisme (Dzakirin, 2011)	the attitude of individual rejection of ethical values in directing ethical behavior	- Ethical variations in society - Ethical considerations in individual relationships - Judging lying as moral	Ordinal
Machiavellian (dalton and Radtke, 2012)	Personal traits that accept unethical behavior such as theft and cheating	- Individual ability to control other people - Level of confidence - Effort solving problems - Negative opportunity - Motives do action - Love of treasure - Morality	Ordinal

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Organizational Commitment	60	39.00	69.00	55.1833	6.81099
Rewarding	60	15.00	38.00	25.6667	5.89647
Idealism Ethical Orientation	60	31.00	50.00	40.3167	3.55819
Relativism Ethical Orientation	60	22.00	46.00	36.6333	5.71043
Machiavellian	60	46.00	72.00	61.2333	5.1201
Intention to Do Whistleblowing	60	11.00	32.00	21.1833	4.54168

Table 3. The Result of Regression Analysis

	R Square	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF
		Beta	Std. Error	Beta				
Organizational Commitment	0.334	0.301	0.101	0.401	2.971	0.004	0.619	1.615
Rewarding		0.099	0.114	0.114	0.869	0.389	0.655	1.503
Idealism Ethical Orientation		0.612	0.160	0.425	3.814	0.000	0.922	1.085
Relativism Ethical Orientation		-0.025	0.110	-0.027	-0.224	0.823	0.751	1.331
Machiavellian		0.079	0.164	0.070	0.483	0.631	0.529	1.891

Dependent : Intention to Do Whistleblowing

Determinants Of External Whistleblowing Intentions