

# Whistleblowing Intention in Accounting Students with Locus of Control as a Moderating Variable

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## ABSTRACT

Academic fraud committed by accounting students is an important phenomenon to study. This study aims to examine the effect of professional commitment and Machiavellian attitudes on whistleblowing intention with locus of control as a moderating variable. This study uses a quantitative approach. The subjects of the analysis are accounting students at state universities in Surabaya. Sampling is carried out using a non-probability sampling technique with quota sampling. Data collection is carried out using a mail survey via Google Forms. The collected data that can be processed are two hundred questionnaires. The analysis technique uses Partial Least Squares - Structural Equation Modeling (PLS-SEM). The results of this study show that professional commitment has an effect on whistleblowing intention; Machiavellian attitude has an effect on whistleblowing intention; and locus of control is unable to moderate the effect of professional commitment and Machiavellian attitude on whistleblowing intention. The results prove that accounting students at state universities in Surabaya have high professional commitment and Machiavellian attitude in fighting academic fraud, even though this Machiavellian attitude is actually a negative attitude.

## ABSTRAK

Kecurangan akademik yang dilakukan oleh mahasiswa akuntansi merupakan fenomena yang penting untuk diteliti. Penelitian ini bertujuan untuk menguji pengaruh komitmen profesional dan sikap Machiavellian terhadap niat untuk melakukan whistleblowing dengan locus of control sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif. Subjek analisis dalam penelitian ini adalah mahasiswa program studi akuntansi di perguruan tinggi negeri di Surabaya. Pengambilan sampel dilakukan dengan menggunakan teknik non-probability sampling dengan quota sampling. Pengumpulan data dilakukan dengan menggunakan mail survey melalui gogleform. Data yang terkumpul yang dapat diolah sebanyak dua ratus kuesioner. Teknik analisis menggunakan Partial Least Squares - Structural Equation Modeling (PLS-SEM). Hasil penelitian ini menunjukkan bahwa komitmen profesional berpengaruh terhadap niat untuk melakukan whistleblowing; Sikap Machiavellian berpengaruh terhadap niat untuk melakukan whistleblowing; dan Locus of control tidak mampu memoderasi pengaruh komitmen profesional dan sikap Machiavellian terhadap niat untuk melakukan whistleblowing. Hal ini membuktikan bahwa mahasiswa program studi akuntansi di perguruan tinggi negeri di Surabaya memiliki komitmen profesional dan sikap Machiavellian yang tinggi dalam memerangi kecurangan, padahal sikap Machiavellian ini sebenarnya adalah sikap yang negatif.

## 1. INTRODUCTION

Academic fraud is categorized as an act of fraud in the campus environment and is an important topic to study. Academic fraud includes copying friends' answers, manipulating attendance, asking someone else to do his assignments, falsifying diplomas and others (Suhartini et al., 2019). According to Padhilah & Burhany (2020), fraud is an unlawful behavior

carried out by individuals or groups intentionally. Based on information submitted by Corruption Eradication Commission (KPK) Deputy Chairperson, Nurul Ghufron, 86 percent of the corruptors arrested were alumni of universities, with bachelor's, master's, or even doctoral degrees (Putra (2021)). In addition, it was found that one of the study programs that contributed to the

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occurrence of fraud was the accounting study program. This was revealed by Mcphail & Walters (2019: 20) that accounting education contributed to the formation of immoral behavior. However, university education plays an important role in shaping professional individuals according to their respective fields (Ainun et al., 2021).

Whistleblowing is a very complex action and affects individuals and organizations (Syafudin et al., 2020). Whistleblowing is prone to risks and ethical dilemmas (Shonhadji & Maulidi, 2021). Whistleblowing has a very important role in minimizing fraudulent practices. Social media functions as a means for whistleblowers to uncover fraudulent practices (Arianto, 2021). Many agencies have provided websites, Google Forms, and artificial intelligence as media and technology for whistleblowers to report fraud. The application of artificial intelligence in Malaysia as a whistleblowing practice has proven to be an effective measure to resolve corruption complaints (Mohd Noor & Mansor, 2019). Implementation of website-based whistleblowing channels and protection of the safety of whistleblowers at PT. Pertamina are able to increase the number of whistleblowers from year to year (Satyasmoko & Sawarjuwono, 2021). This indicates that the use of social media and technology can motivate people to become whistleblowers and report fraud that occurs around them.

One of the international whistleblowing cases is a major scandal involving the Enron Company, which manipulated financial reports by falsifying high profits to keep attracting investors to invest. The Enron scandal has tarnished the image of the accounting profession (Free, 2015). Sherron Watknis, vice president of Enron Corporation, became a whistleblower who dared to reveal violations committed by Enron and the reports he submitted proved to be true.

However, the courage to reveal academic fraud is still low. This is evidenced by the results of a preliminary survey conducted by the Research Team on 52 respondents consisting of active students majoring in Accounting, class of 2019, at state universities in Surabaya that 75 percent of respondents stated that they were not brave enough to reveal fraud committed by their friends. This indicates that the level of whistleblowing intention possessed by college students is low. This is because they are still thinking about the bad impact that will occur if they report the incident (Putri & Suhartini, 2022).

Previous empirical studies have shown that a person's whistleblowing intention can grow if the person has a professional commitment (Joneta et al., 2016). Professional commitment is an attitude that expresses a person's love for his profession, so that when he encounters fraud, he will take whistleblowing action. Saputra (2021) explains that someone who has high professional commitment can understand the occurrence of fraudulent actions that violate ethics and hinder organizational goals. This finding is supported by the results of research conducted by Satyasmoko & Sawarjuwono (2020) that high professional commitment can increase whistleblowing intention. However, the finding contradicts the results of research conducted by Purwantini (2017) that high professional commitment has no effect on high whistleblowing intentions.

The results of previous studies also prove that whistleblowing intention is also influenced by Machiavellian attitudes. Individuals with a higher Machiavellian attitude often make decisions based on personal interests by committing acts of deception or manipulation to achieve their goals. When they face a problem, they will ignore the norms and ethics (Suzila, 2018). This statement is supported by the results of research conducted by Syafudin et al., (2020b) and Nugraheni (2018) that Machiavellian attitudes can increase whistleblowing intention. However, the finding is different from the results of research conducted by Sartika & Mulyani (2020) that whistleblowing intention is not influenced by Machiavellian attitudes.

Locus of control (LoC) is a personal character that can strengthen the intention to do whistleblowing. Joneta (2016) explains that individuals who have internal LoC will report fraud because they think that whistleblowing is moral behavior. Conversely, individuals who have external LoC will assume that fraudulent acts that occur are not their responsibility. Empirical studies prove that internal LoC has good performance. The results of research conducted by Pesudo & Anakonda (2022) show that internal LoC has a positive effect on whistleblowing actions. Individual's LoC is believed to be a moderating variable. Research conducted by Shonhadji (2021) proves that LoC can moderate the relationship between professional commitment and whistleblowing intention. In contrast, research conducted by Baptista et al. (2021) proves that LoC does not moderate the relationship between professional commitment and whistleblowing intention. The results of research conducted by

Bernawati & Napitupulu (2018) and Fitriyah & Maghviroh (2019) show that LoC has no effect on whistleblowing intention.

This study aims to examine the effect of professional commitment and Machiavellian attitudes on whistleblowing intention with locus of control (LoC) as moderating variable among accounting students at state universities in Surabaya. Personal characteristics are believed to be able to shape behavior to report fraud. Research on whistleblowing intention among college students is very important to do considering that campuses not only equip students with knowledge and skills, but also encourage ethical behavior which is part of the process of forming professional accountants who are ready to work.

There are still few studies that examine the effect of a Machiavellian attitude on whistle-blowing intention moderated by locus of control (Loc). This study will prove the concept of thinking that a Machiavellian attitude, which tends to be negative, in fact also determines the intention to do whistleblowing. For this reason, it is necessary to have an internal locus of control (LoC) as a reinforcing variable in the relationship between Machiavellian attitudes and whistleblowing intention. Internal LoC is believed to be able to shape strong self-control to report any fraudulent actions, which is influenced by the level of professional commitment and Machiavellian attitude.

## **2. THEORETICAL FRAMEWORK AND HYPOTHESES**

### **Theory of Planned Behavior**

Theory of planned behavior states that human actions originate from individuals and these individuals will behave according to intentions obtained from internal and external factors (Yoga et al., 2017). The basis of the theory of planned behavior is that every human being will consider the actions to be taken based on internal and external factors (Safira & Ilmi, 2020). The internal factors include attitude, subjective norms, and perceived behavioral control. An important factor in the theory of planned behavior is that intention is a determinant of an individual to perform a certain behavior (Sarikhani & Ebrahimi, 2022)

Internal and external factors in the theory of planned behavior include situational aspects and individual's personal characteristics and are variables that are often raised in whistleblowing research, such as locus of control (LoC), professional commitment, Machiavellian attitude and whistleblowing intention variables (Hakim, 2017).

Personal and situational characteristics are related to subjective norms that are applied and are in line with the norms and rules that apply in the social environment.

Ridho & Rini (2013) explain that professional commitment is a person's love or determination in carrying out a given job based on the rules and norms that apply in his profession. This means that someone who has high professional commitment tends to have high whistleblowing intention.

Dalton & Radtke (2013) state that a person with Machiavellian traits tends to take action by taking into account the economic benefits he will obtain. He will always make economic profit the basis for his actions. This implies that someone who has a high Machiavellian trait tends to exercise high perceived behavioral control. That is, if he finds fraud and does not report it, the company's and his own profits will be threatened.

Internal and external LoC is the level of self-control over perceived behavioral control in carrying out whistleblowing. Pesudo & Anaconda (2022) explain that internal LoC has more control over whistleblowing actions than external LoC.

### **Whistleblowing**

It is necessary to implement whistleblowing in agencies and companies to help minimize fraud (Sartika & Mulyani, 2020). Whistleblowing can be interpreted as an attempt to report illegal actions, immoral behavior, and wrong practices. In general, whistleblowing is an action taken by someone who is active in the internal or external environment to reveal fraud (Indriasih, 2021).

### **The Effect of Professional Commitment on Whistleblowing Intention**

Professional commitment is a person's level of loyalty to his profession which is shown in the organization where he works (Hariyani et al., 2019). According to Syafrudin et al. (2020), in general, someone with high professional commitment has the expertise, skills, commitment, and life of his profession.

Professional commitment is a form of loyalty to profession (Hariyani et al., 2019). Likewise, students with professional commitment are students who comply with academic regulations and ethical norms existing in the campus environment. In addition, they are also willing to maintain the good reputation of the campus. The professional attitude of students is also reflected in the objectives of the professional ethics course which is included in the accounting department curriculum in an effort to

prepare prospective accountants who uphold professionalism. According to Satrya et al. (2019), based on the theory of planned behavior, individuals will show their behavior when there is an intention to take an action. For this reason, someone who has a high professional commitment will be happy to do whistleblowing. Syafrudin et al. (2020), Baptista et al. (2021), and Rianti et al. (2017) show that professional commitment has a positive effect on whistleblowing intention. Therefore, the first hypothesis is:

**H<sub>1</sub>:** Professional commitment has an effect on whistleblowing intention.

### **The Effect of Machiavellian Attitude on Whistleblowing Intention**

A Machiavellian attitude is a belief about personal relationships that will shape the attitudes of others (Rahmadani et al., 2018; Sartika & Mulyani, 2020). Individuals with high Machiavellian traits will make a decision based on their personal interests, by deceiving or manipulating, to achieve their goals and will ignore their ethical norms (Suzila, 2018). Thus, individuals with a high Machiavellian attitude will tend to commit fraud (Triantoro et al., 2020).

Someone who has a Machiavellian attitude tends to take actions that benefit him, so the higher the Machiavellian attitude, the higher the whistleblowing intention he has. Theory of planned behavior explains that individual's behavior originates from the individual's intention to behave which comes from external and internal factors, such as a Machiavellian attitude (Yoga et al., 2017). Nugraha et al. (2017) and Syafrudin et al. (2020) show that a high Machiavellian attitude can increase the intention to do whistleblowing. Therefore, the second hypothesis is:

**H<sub>2</sub>:** Machiavellian attitude has an effect on whistleblowing intention.

### **Locus of Control Moderates the Relationship between Professional Commitment and Whistleblowing Intention.**

Locus of control (LoC) is an individual character. Each individual can have a different LoC depending on how the individual can control himself internally and externally (Iramani & Lutfi, 2021). According to Rotter (1966), LoC is an individual's perception of a situation. Individuals with external LoC assume that situations that occur can be influenced by fate, luck, or forces beyond their ability. Meanwhile, individuals with internal LoC can control their own

conditions. Langton et al, (2015), show that someone with internal LoC has higher motivation and performance, while someone with external LoC has a tendency to be dissatisfied with his job and feels alienated from his work environment. Robbins & Judge (2017: 604) state that individuals who have external LoC are more susceptible to stress.

A person who has a professional commitment will always maintain integrity in carrying out his profession, so that all his actions are always in accordance with the code of ethics. The theory of planned behavior is based on the perspective that individuals are rational beings who consider the impact of their behavior (Safira & Ilmi, 2020). Individuals who have professional commitment will reveal the truth when they find fraud. In addition, the action will be stronger if they have an internal LoC. According to Langton et al. (2015), someone who has internal LoC tends to have higher motivation and performance than those who have external LoC. Shonhadji (2021) shows that internal LoC strengthens the relationship between professional commitment and whistleblowing intention. In addition, Hanjani et al, (2018), Gumelar & Kusuma (2022) and Pesudo & Anakonda (2022) show that internal LoC has a positive effect on whistleblowing intention. Therefore, the third hypothesis is:

**H<sub>3</sub>:** Locus of control moderates the relationship between professional commitment and whistleblowing intention.

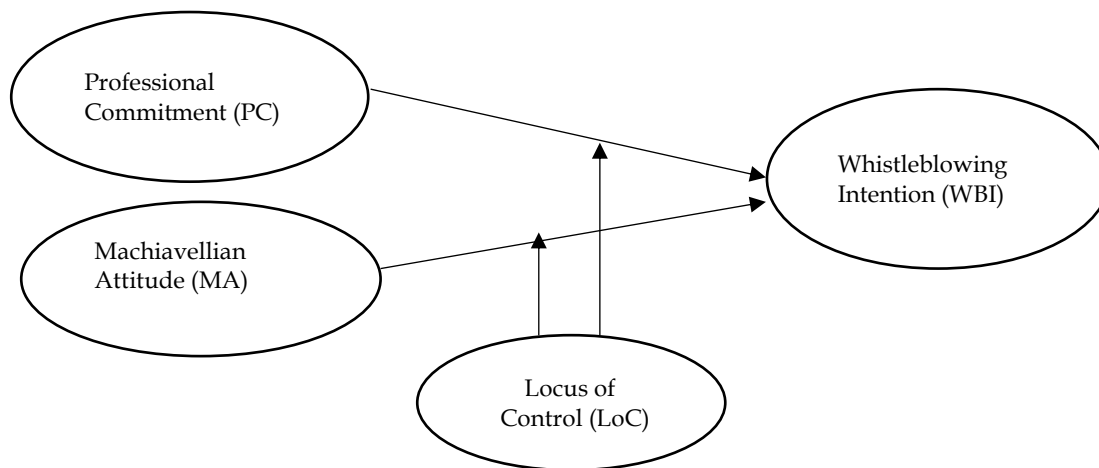
### **Locus of Control Moderates the Relationship between Machiavellian Attitude and Whistleblowing Intention.**

Locus of control is a personality variable or personality trait that is unique and can distinguish one's character from that of others. According to Langton et al. (2015), individuals with internal LoC tend to have good performance, while individuals with external LoC tend to have poor performance. This study examines the effect of a Machiavellian attitude on whistleblowing intention which is strengthened by internal LoC. Based on the concept of thinking, individuals with a Machiavellian attitude tend to take whistleblowing actions because there is an element of personal interest. Therefore, it is necessary to have an internal LoC so that there is harmony between personal interests and organizational interests in disclosing fraud. by Syafrudin et al. (2020) show that a Machiavellian attitude can affect a person's intention to do whistleblowing. In addition, the results of research

conducted by. Hanjani et al. (2018), Gumelar & Kusuma (2022), and Pesudo & Anakonda (2022) show that someone with an internal LOC is able to do whistleblowing well. Therefore, the fourth hypothesis is:

**H<sub>4</sub>:** Locus of control moderates the relationship between Machiavellian attitude and whistleblowing intention.

Based on the theoretical framework and hypotheses development, the conceptual framework is presented in Figure 1 as follows:



**Figure 1.** Conceptual framework

### 3. RESEARCH METHOD

The subjects of this study are accounting students, class of 2019, at four state universities in Surabaya including Universitas Pembangunan Nasional “Veteran” Jawa Timur, Universitas Airlangga, Universitas Negeri Surabaya, and Universitas Islam Negeri “Sunan Ampel” with a total of 768 students. The selection of respondents is based on the consideration that these students have taken core courses, such as business and professional ethics and accounting examinations.

Sampling is carried out using a non-probability sampling technique with quota sampling. The minimum sample size is determined using the Slovin formula with a significance level of 5 percent for a total of 263 respondents. Determination of a significance level of 5 percent is in accordance with the sample determination standard by Cresswell (2018) which can be used for a sample size of over 100 respondents.

Quota sampling is a technique for determining samples from populations that have certain criteria to the desired number or quota (Cresswell, 2018). In this study, the criteria determined are accounting students, class of 2019, at four state universities in Surabaya with a total of 263 samples according to the minimum sample size. Data collection is carried out using a mail survey via Google Forms assisted by the

academic department of each state university. The analysis technique uses Partial Least Squares - Structural Equation Modeling (PLS-SEM) by WarpPLS 8, starting with testing the quality of the data with the outer model, and continuing with testing the inner model to test the hypotheses.

#### Operational Definitions of Variables

Professional commitment is an individual behavior that shows his love for his profession, so that he will make an effort to maintain his profession. According to Mela et al. (2016), indicators of professional commitment are measured using pride and commitment to the profession and commitment to build a career.

Machiavellian attitude is an individual attitude that puts forward elements of personal interests in order to achieve his dreams and ignores ethics. According to Shafer & Lucianetti (2018), indicators of a Machiavellian attitude are measured using the nature of a person's interpersonal tactics, individual views on human nature, and morality.

Whistleblowing intention is an intention that exists within an individual to report violations or fraud. According to Pujiningsih & Nuraini (2021), indicators of whistleblowing intention are measured using attitudes to report violations, confidence in whistleblowing actions, and ability to report

violations.

Locus of control (LoC) is a person's perception of controlling himself over an event including internal and external self-control. According to Karim (2013), the indicators of internal LoC are having high initiative, being able to control emotions, finding a solution to every problem, having persistence in work, and having the perception that success must be accompanied by hard work. Meanwhile, the indicators of external LoC are having low initiative, lack of willingness to work hard, lack of willingness to seek information, unable to work without the help of others, and easily influenced by others.

The measurement of variables is carried out using an ordinal scale with a 5-point Likert scale: 1 = Strongly Disagree (SD); 2 = Disagree (D); 3 = Somewhat Disagree (SWD); 4 = Agree (A); 5 = Strongly Agree (SA).

#### 4. DATA ANALYSIS AND DISCUSSION

##### Research Description

Data collection is carried out using a mail survey via Google Forms which is sent to students of accounting study program, class of 2019, at four

state universities in Surabaya: Universitas Pembangunan Nasional "Veteran" Jawa Timur (UPNV Jatim), Universitas Airlangga (UNAIR), Universitas Negeri Surabaya (UNESA), and Universitas Islam Negeri "Sunan Ampel" (UINSA). The number of distributed data is 263. The number of data that is not returned is 63. The number of data that is returned and can be processed is 200.

##### Descriptive Analysis

Descriptive analysis is used to describe the variables of professional commitment and Machiavellian attitude, whistleblowing intention, and locus of control as a moderating variable. Locus of control (LoC) is a moderating variable because it influences the relationship between the independent variables and the dependent variable. LoC in this study can be classified into two parts: internal LoC and external LoC.

Table 1 presents the results of the descriptive analysis. This table shows the average answer value of 3.6120 for external LoC and 4.3030 for internal LoC, which means that more respondents tend to have internal LoC traits.

**Table 1.** Descriptive analysis

Variable	Indicator	Minimum	Maximum	Mean	Std. Deviation
Professional Commitment	PC	3.00	5.00	4.3430	0.75312
Machiavellian Attitude	MA	2.20	5.00	4.3370	0.78585
Whistleblowing Intention	WBI	2.80	5.00	4.2050	0.81152
Locus of Controls	Ext.LOC	1.00	5.00	3.6120	1.28696
	Int.LOC	1.40	5.00	4.3030	0.73189

Source: WarpPLS 8, 2022

##### Outer Model

There are two models that are analyzed in PLS: the outer model (evaluation of the measurement model) and the inner model (structural model). The first stage in testing the outer model is a validity test. The loading factor can be said to be good if each indicator has a value of  $> 0.7$  and can still be said to be acceptable if the value is  $> 0.5-0.7$  (Hair et al., 2019). Determining a value of  $> 0.5$  in this study is in accordance with the standard for determining factor loading by Hair (2019: 152) that a factor loading value of  $> 0.5$  can be used in samples with a total of above 120 respondents.

Table 2 presents the results of validity test. This table shows that the value of each indicator is  $>0.5$ . Thus, all indicators of professional commitment,

Machiavellian attitude, whistle-blowing intention, and locus of control have met the value of convergent validity.

The next step is to conduct a convergent validity by looking at the value of discriminant validity. Discriminant validity is carried out to ensure that each concept of each latent variable is different from other variables (Hair et al., 2021).

Table 3 presents the results of discriminant validity. This table shows that the cross-loading values for each indicator of each latent variable are greater than the cross loading values of other variables. This means that each latent variable already has good discriminant validity value and is not highly correlated with other constructs.

**Table 2.** Outer loading

Variable	Indicator	Loading Factor	Description
Professional Commitment (PC)	PC.1	0.725	Valid
	PC.2	0.605	Valid
	PC.4	0.775	Valid
	PC.5	0.710	Valid
Machiavellian Attitude (MA)	MA.1	0.521	Valid
	MA.2	0.708	Valid
	MA.3	0.686	Valid
	MA.4	0.664	Valid
	MA.5	0.788	Valid
Whistleblowing Intention (WI)	WBI.1	0.705	Valid
	WBI.2	0.716	Valid
	WBI.4	0.709	Valid
	WBI.5	0.742	Valid
Locus of Controls (LoC)	Ext.LoC.1	0.805	Valid
	Ext.LoC.2	0.823	Valid
	Ext.LoC.3	0.853	Valid
	Ext.LoC.4	0.741	Valid
	Int.LoC.1	0.739	Valid
	Int.LoC.3	0.662	Valid
	Int.LoC.4	0.677	Valid

Source: WarpPLS 8, 2022

**Table 3.** Cross loading

Variable	Indicator	PC	MA	WBI	LoC	Description
Professional Commitment (PC)	PC	0.769	0.533	0.599	0.580	Valid
Machiavellian Attitude (MA)	MA	0.533	0.730	0.639	0.640	Valid
Whistleblowing Intention (WBI)	WBI	0.599	0.639	0.718	0.651	Valid
Locus of Controls (LoC)	LoC	0.580	0.640	0.651	0.760	Valid

Source: WarpPLS 8, 2022

Convergent validity can be measured using the square root of the Average Variance Extracted (AVE) value. Table 4 presents the results using AVE. This table shows that AVE has a good

convergent validity value because the value is > 0.5 (Hair et al., 2021). Thus, all variables have good convergent validity.

**Table 4.** AVE value

Variable	AVE
Professional Commitment (PC)	0.591
Machiavellian Attitude (MA)	0.533
Whistleblowing Intention (WBI)	0.516
Locus of Controls (LoC)	0.578

Source: WarpPLS 8, 2022

The assessment of composite reliability and Cronbach's alpha is intended to test the reliability value of latent variables. A construct can be said to be good if the composite reliability value is > 0.7 and the Cronbach's alpha value is > 0.6 (Hair et al.,

2021: 2). Table 5 shows that all variables have a composite reliability value of > 0.7 and a Cronbach's alpha value of > 0.6. Thus, the latent variables of this study have good reliability.

**Table 5.** Composite reliability and Cronbach's Alpha values

Variable	Composite Reliability	Cronbach's Alpha
Professional Commitment (PC)	0.812	0.653
Machiavellian Attitude (MA)	0.820	0.707
Whistleblowing Intention (WBI)	0.810	0.687
Locus of Controls (LoC)	0.905	0.876

Source: WarpPLS 8, 2022

The results of the outer model of constructs after going through the validity and reliability tests are declared eligible and valid, so that it can be continued to test the structural model (Inner Model).

**Inner Model Test**

The inner model test is intended to determine the strength of the estimation of the relationship between latent variables. The R-Square value of 0.75 is said to be a substantial relationship, 0.50 is said to be a moderate relationship, and 0.25 is said to be a weak relationship. For Q-Square values greater than zero, it is said that exogenous latent variables have predictive relevance to endogenous

latent variables (Hair et al., 2019).

Table 6 shows that the variables of professional commitment, Machiavellian attitude, and LoC have an effect on whistleblowing intention with an R-Square value of 0.534, which means that the model has a "moderate" relationship strength. In the Q-Square results, the variables of professional commitment, Machiavellian attitude, and LoC have an effect on whistleblowing intention with a predictive relevance value of 0.522, which means that whistleblowing intention can be explained by professional commitment, Machiavellian attitude, and LoC of 53.4 percent, while the remaining 46.6 percent is explained by other variables outside of this study.

**Table 6.** R-Square and Q-Square

Variable	R-Square	Q-Square
Whistleblowing Intention (WBI)	0.534	0.522

Source: WarpPLS 8, 2022

**Hypothesis Testing**

In this study, hypothesis testing is carried out twice: testing the direct effect of external and internal LoC variables on whistleblowing intention and testing the moderation relationship involving independent variables. The first test is conducted to examine the direct effect of the external and internal LoC variables on the dependent variable without involving the independent variables. The results of the direct influence test and the moderation relationship test can be seen in Table 7.

Table 7 shows that professional commitment has a direct effect on whistleblowing intention. In addition, the Machiavellian attitude also has a direct effect on whistleblowing intention. This means that the two independent variables have a significant direct effect on the dependent variable.

This relationship moderation model is also supported by Hayes (2018) that to support the moderation model, a direct relationship test must be carried out first to prove that the moderating variable has a significant influence on the dependent variable, so that it can then proceed to testing the relationship moderation. Locus of control variables, both internal and external, simultaneously and partially, have been tested to have a significant influence on the dependent variable of whistleblowing intention without involving independent variables in the relationship model. This indicates that the locus of control variable can be used as a moderating variable because it has a significant influence on the dependent variable of whistleblowing intention.

**Table 7.** Hypothesis test results

Variable	Coefficient	P-Value	Description
PC → WBI	0.273	<0.001	Accepted
MA → WBI	0.519	<0.001	Accepted
LoC → WBI	0.674	0.000	Accepted
Ext.LoC → WBI	0.341	<0.001	Accepted
Int.LOC → WBI	0.384	<0.001	Accepted
LoC Moderates PC → WBI	-0.048	0.245	Rejected
LoC Moderates MA → WBI	0.013	0.428	Rejected
Ext.LoC Moderates PC → WBI	-0.112	0.053	Rejected
Ext.LoC Moderates MA → WBI	0.057	0.209	Rejected
Int.LOC Moderates KP → WHI	-0.103	0.070	Rejected
Int.LOC Moderates MA → WHI	0.034	0.313	Rejected

Source: WarpPLS 8, 2022

Based on testing the effect of professional commitment and Machiavellian attitude on

whistleblowing intention with the moderating variable of locus of controls, both show insignificant



results. This indicates that locus of control, as a moderating variable, actually weakens the direct effect of professional commitment and Machiavellian attitudes on whistleblowing intention, which have previously been shown to have a significant effect. This means that professional commitment and Machiavellian attitude have a significant effect on whistleblowing intention without involving a locus of control which will actually weaken the effect.

This is also supported by the testing results of the effect of the moderating variable of locus, both internal and external, which also show the same results. This means that differences in LoC characteristics, internal or external, do not moderate the direct effect of professional commitment and Machiavellian attitudes on whistleblowing intention. Locus of control variables, simultaneously or partially, cannot moderate the direct effect of professional commitment and Machiavellian attitudes on whistleblowing intention.

#### **The Effect of Professional Commitment on Whistleblowing Intention**

The results of hypothesis 1 (H<sub>1</sub>) test show that the professional commitment of accounting students at the four state universities in Surabaya has an effect on whistleblowing intention. It is very necessary for every individual to have a professional commitment. Individuals with high professional commitment will be able to do whistleblowing. The results of data analysis show that accounting students have high professional commitment, so they will act according to the norms, comply with existing rules, and become prospective professional accountants who behave ethically according to the accountant's code of ethics.

This is in line with the theory of planned behavior which states that a behavior is evidenced by individuals who have the intention to take action (Satria et al., 2019). The existence of a high professional commitment to students will raise the intention to do whistleblowing. Therefore, the campus as an institution of higher education is obliged to equip its students with knowledge, skills and the formation of good attitudes. In addition, campuses are required to inform the academic community regarding the whistleblowing system through seminars or workshops. The results of this study are in line with Syafrudin et al. (2020); Baptista et al. (2021); and Rianti et al. (2017) stating that professional commitment has a positive influence on whistleblowing intention. However, the results of this study are not in line Purwantini (2017) and Ridho & Rini (2016) proving that the intention to do whistleblowing is not influenced by high professional

commitment.

#### **The Effect of Machiavellian Attitude on Whistleblowing Intention**

The results of hypothesis 2 (H<sub>2</sub>) test show that the Machiavellian attitude of accounting students at the four state universities in Surabaya has an effect on whistleblowing intention. The Machiavellian attitude tends to be unfavorable because there is an element of personal interest above the interests of a group of people. Based on the results of data analysis, accounting students take action according to what they want. Students tend to be Machiavellian because there is a desire to maintain existing norms even though they also manipulate circumstances for their personal interests. The theory of planned behavior explains that individuals will take action by paying attention to the impact of their actions (Safira & Ilmi, 2020).

Therefore, the Machiavellian attitude has an effect on the intention to do whistleblowing, even though this action is not purely to report fraud, but there is a certain purpose for personal gain. For this reason, lecturers should always instill the understanding that in order to achieve common goals there needs to be harmony between personal interests and organizational interests. This is intended to equip students to become professional accountants with high integrity. In addition, it is necessary to equip students with knowledge about transformational leadership as an effort to encourage them to have good personalities. The results of this study are consistent with Nugraha et al. (2017) and Syafrudin et al. (2020) showing that someone with a high Machiavellian attitude can increase the intention to do whistleblowing. The results of this study do not support Sartika and Mulyani (2020) and Basri et al. (2020) proving that the intention to do whistleblowing is not influenced by Machiavellian traits.

#### **The Effect of Professional Commitment on Whistleblowing Intention Moderated by Locus of Control**

The results of Hypothesis 3 (H<sub>3</sub>) test show that locus of control is not able to moderate the effect of professional commitment on whistleblowing intention. This indicates that in preventing fraudulent behavior, high professional commitment accounting students at the four state universities in Surabaya do not need to have a good locus of control because with high professional commitment they can maintain ethical norms and campus reputation. Therefore, they have a high awareness of whistleblowing. This is

consistent with the results of the average respondent's statement that students have confidence in the perception or attitude that they are studying to build a career as a professional accountant, so they are obliged to take part in maintaining the good name of the campus. The behavior shown by these students is in line with the slogans of each campus which contain messages to maintain integrity and uphold morality. Despite the absence of locus of control, they still have a high professional commitment to report existing academic fraud.

The results of this study are in line with the Baptista et al. (2021) showing that locus of control is unable to moderate the relationship between professional commitment and whistleblowing intention. Fitriyah & Maghviroh (2019) and Bernawati & Napitupulu (2018) also show that locus of control has no effect on whistleblowing intention. However, the results of this study contradict with Shonhadji (2021) showing that locus of control strengthens the relationship between professional commitment and whistleblowing intention.

#### **The Effect of Machiavellian Attitude on Whistleblowing Intention Moderated by Locus of Control**

The results of hypothesis 4 (H<sub>4</sub>) test show that locus of control is not able to moderate the effect of Machiavellian attitudes on whistleblowing intention. This indicates that accounting students at the four state universities in Surabaya have a high Machiavellian attitude. This is evidenced by the average respondent's statement that students have a perception or attitude towards the actions taken as desired. Basically, the Machiavellian attitude is less good when compared to professional commitment behavior because the Machiavellian attitude contains an element of personal interest to achieve what is desired or expected. For this reason, there needs to be harmony between personal interests and organizational interests.

The results of this study prove that locus of control is not able to strengthen the relationship between Machiavellian attitudes and whistleblowing intention. The results of this study support Fitriyah & Maghviroh (2019) and Bernawati & Napitupulu (2018) proving that locus of control has no effect on whistleblowing intention. However, the results of this study are not in accordance with Gumelar & Kusuma (2022) and Pesudo & Anakonda (2022) showing that locus of control has a positive effect on whistleblowing intention.

#### **5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS**

Based on the results of the research and discussion described above, it can be concluded that professional commitment has an effect on whistleblowing intention. Machiavellian attitude has an effect on whistleblowing intention. Locus of control is not able to moderate the effect of professional commitment on whistleblowing intention. Locus of control is not able to moderate the effect of Machiavellian attitudes on whistleblowing intention. The accounting students at four state universities in Surabaya have a Machiavellian attitude and high professional commitment to implement whistleblowing properly. If fraud occurs on campus, they will report it because they have a high professional commitment and Machiavellian attitude. They believe that what they do is solely to maintain the good name of the campus, a place to achieve their ambitions as professional accountants.

The practical implication of this research is to provide input to the management of universities and study programs to optimize the whistleblowing system by disseminating the program to the entire community through seminars and workshops. In addition, it is necessary to instill a high awareness of the importance of harmony between personal interests and organizational interests and the importance of transformational leadership so that students can change for the better in the future. This is intended to prepare prospective professional accountants who have high ethics and integrity.

The limitation of this research lies in the sample range that only involves four state universities in Surabaya with an R-Square of 53 percent, so that it has limitations in describing the phenomenon of whistleblowing intention comprehensively. Further research is suggested to develop a research model using other variables such as organizational commitment, ethical environment, and ethical considerations by involving more students.

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