

THE INFLUENCE OF PERSONAL COST, ORGANIZATIONAL COMMITMENT, ETHICAL SENSITIVITY, AND LOCUS OF CONTROL ON WHISTLEBLOWING INTENSITY IN THE GOVERNMENT OF NORTH SUMATRA PROVINCE

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ABSTRACT

The aim of this study is to determined and analyzed whether the personal cost of research is to determine and analyzed whether the personal cost has influenced through the intency Whistleblowing. To determined and analyzed whether the sensitivity has innfluenced through the intency of whistleblowing. To determined anad analyzed whther locus of control has influency through Intency of Whistleblowing. The research approach by using SmartPLS.3 software that was running by computer. The instrument of research was use questionnaire. The measuring scale in this research using the ordinales scale, Likert Scale. The sample of this researc h has 30 OPD in principal government of North Sumatera and the respodent of this research was 3 people each OPD and it has 90 people in accounting field, and the employee who working as the cheaf from accounting field. Based on this reseach personal cost, the organization commitments, the sensitivity ethic and locus of control has the influency through the Intensity of Whistleblowing to Principal Government of North Sumatera.

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1. INTRODUCTION

The more developed a country is, the more fraud there is in it. As with other government agencies in Indonesia, there are still many fraudulent crimes, including corruption. Corrupt state administration practices have had a very negative impact on social well-being and the development of Indonesia. Corruption tends to slow economic growth, according to his KPK website (www.kpk.go.id). Corruption is an unlawful act arising from the abuse of power intended to benefit an individual, other person, or corporation, and is practiced in a variety of ways, is incorrect, and violates applicable norms, ethics, and laws. , and not compliant with regulations (Muhammad Auzan, 2018).

North Sumatra was voted Indonesia's second most corrupt province in 2020 (news.detik.com). The Special Class 1A District Court in Medan found that in 2020 he handled 83 cases of tipikor. However, in 2021, the Medan Class 1A District Court recorded an increase in the number of cases processed from 83 to 100 (pn-medankota.go.id). This is evidenced by the existence of many cases of corruption and bribery. Two former PSSI Asahan officials, namely Adeis Kandar Astono, who is the former chairman of PSSI Asahan, and Abdul Rahim Situ Moran, the former deputy finance minister of PSSI Asahan, have been convicted of committing criminal acts of corruption. I received They were convicted of committing a criminal offense of corruption

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that conspired to cause the loss of rupiah. 176.5 million in the state. Helwant, the former Asahan district health director, was also sentenced to one year and four months in prison. He was convicted of a criminal offense of corruption, spending Rs 1,000 at state expense in the procurement of medical equipment and equipment. 3.4 billion.

Indonesia Corruption Watch (ICW) (2020) claims that county/city governments are the institutions most often involved in corruption. The amount of corruption was also the largest compared to other institutions. In an increasing number of cases, it is suspected that the monitoring mechanisms are not working optimally.

Announcing from the tribunnews.com site page on Walk 10 2018 with respect to "manhandle of resources and specialist" committed by one of the Benefit Heads within the City of Medan. One privileged who experienced one-sided expulsion brought this case to the Indonesian Ombudsman Agent of North Sumatra. Complaints made with respect to the arrangement of compensations to privileged. The privileged specialists are constrained to work in a private cafe possessed by the head of the benefit, whereas the compensation they are given still comes from the territorial budget. At that point, once an privileged was truant when cleaning the cafe. Since of this, he was afterward terminated indeed in spite of the fact that he had served 5 a long time within the benefit. He moreover inquired for the help of the Medan Legitimate Help Established (LBH) to report this (tribunnews.com).

So that the extortion that happens does not get more regrettable, it is vital to develop the public's readiness to be willing to report in the event that they know that debasement has happened. Negligible debasement will donate birth to an proficient bureaucracy that can bolster expanded speculation and financial development. In this way, debasement must be annihilated and uncovered to the surface. To annihilate debasement that happens in an organization, of course the debasement must be recognized to begin with. One way of discovery is whistleblowing.

Complainant (whistleblower) is somebody who reports acts that show debasement that happened inside the organization where he works, or other related parties who have get to satisfactory data around the event of signs of debasement (Permen PANRB Number 20 of 2010).

Another figure that impacts the concentrated of whistleblowing is organizational commitment. Commitment can increment a person's crave to do whistleblowing and committed workers are arranged towards progressing the security of their organization by being checked by needing to create their organization dodge botches that are negative to the organization by taking whistleblowing activities (Hirschmann, 1972). In past investigate by (Fitriyah and Maghviroh, 2019) organizational commitment incorporates a noteworthy impact on deliberate to carry out whistleblowing, in differentiate to the comes about of inquire about (Sinaga and Cristina, 2014) where the comes about have no impact between organizational commitment and whistleblowing concentrated.

Moral affectability is one of the variables that impact whistleblowing concentrated, where moral affectability is the capacity to know moral issues that happen (Shaub, 1989). (Usman and Rura, 2021) said moral affectability are characteristics of activities that identify the plausibility of somebody carrying on morally. People who don't recognize the nature of morals in choices, their ethical plans will not lead to moral issues. In the event that the individual's moral affectability is higher, the higher their inclination to consider whistleblowing to be something critical and the higher the probability they will do whistleblowing.

Agreeing to (Setyorini and Faizal 2020), in (Purnamasari, 2016) locus of control is the recognition of their control over destiny, self-confidence and their conviction in self-success. Locus of control may be a term in brain research that's characterized as a common desire of remunerate or result in life that's controlled by one's possess activities (inside) or by the control of others (outside) (Spector, 1988). In past investigate (Hanjani, 2018) locus of control incorporates a noteworthy impact on the deliberate to do whistleblowing.

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From the presentation of this background, the researcher is interested in further researching Whistleblowing Intensity, whose research will be conducted in the North Sumatra Provincial Government with the aim of knowing the effect of Personal Cost, Organizational Commitment, Ethical Sensitivity and Locus of Control on Whistleblowing Intensity in the North Sumatra Provincial Government. ”.

2. METHOD

2.1 Jenis and Data Source

This type of research is quantitative research with an associative approach. The population in this study is the operation of regional agencies and offices in the North Sumatra Provincial Government. The sample used in this study was 30 respondents. Sources of data in the study were divided, namely primary data obtained from distributing questionnaires to each regional apparatus operation related to the variables studied. Data is collected or obtained using survey methods.

2.2 Analysis Method

Before the data is processed and analyzed, it is first tested using validity and reliability tests. Furthermore, after testing the data were analyzed using SEM-PLS (Structural Equation Modeling-Partial Least Square (SEM-PLS)).

3 RESULT AND DISCUSSION

a. Convergent Validity

Concurrent legitimacy of a estimation demonstrate with a intelligent marker show is evaluated based on the relationship between the thing score or component score and the develop score on the Stacking Figure calculated by PLS. Intelligent degree is said to be tall on the off chance that it connects more than 0.5 with the develop you need to measure. The comes about of handling with SmartPLS 3.00 can be seen in Figure 1. The esteem of the external show between builds and factors meets focalized legitimacy since the pointer includes a legitimacy esteem over 0.5. Figure.1 appears the relationship esteem of the variable utilize of innovation, competence, inspiration and administration bolster. It appears that the value over is over 0.5 so that there's no build for a few factors that must be disposed of from the show.

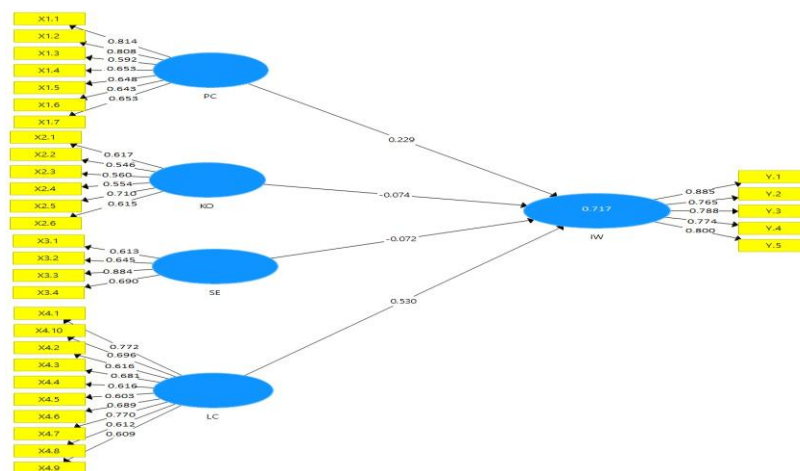


Figure.1 Standardized Loading Factor Inner dan Outer Model

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b. Discriminant Validity

In this segment, the comes about of the discriminant legitimacy test will be depicted. The discriminant legitimacy test employments the cross stacking esteem. An marker is pronounced to meet discriminant legitimacy on the off chance that the indicator's cross stacking esteem on the variable is the biggest compared to other factors (ghozali). The taking after is the cross stacking esteem for each indicator: In expansion to watching the esteem of the external stacking comes about, discriminant legitimacy can moreover be known through other strategies, specifically by looking at the Normal Variation Extricated (AVE) esteem for each pointer, it is required that the esteem must be > 0.5 for a great demonstrate (Ghozali, 2017). Average Change Extricated (AVE) portrays the sum of fluctuation that can be clarified by things compared to the change caused by estimation blunders. The standard is in the event that the AVE esteem is over 0.5, it can be said that the build has great merged legitimacy. This implies that inactive factors can clarify on normal more than half of the change of the markers.

Table 1
Average Variance Extracted (AVE) Test

<i>Variabel Laten</i>	<i>Average Variance Extracted (AVE)</i>
<i>Personal Cost</i>	0.888
<i>Organization Commitment</i>	0.838
<i>Ethnic Sensitivity</i>	0.797
<i>Locus of Control</i>	0.860
<i>Whistleblowing Intensity</i>	0.706

(Source : Process Data, 2022)

Based on table 1 over, it appears that the AVE esteem for Individual Taken a toll is 0.888; organizational commitment of 0.838; moral affectability 0.797; Locus of Control of 0.860; Whistleblowing escalated is 0.706. The five factors have an AVE over 0.5 so that the develop has great merged legitimacy where the idle variable can clarify an normal of more than half the change of the pointers.

c. Determination Coeficient (R-Square)

R-square could be a degree of the extent of variety in values that are influenced (endogenous) that can be explained by the impacting variable (exogenous). Typically valuable for anticipating whether a demonstrate is good/bad. The r-square result for the endogenous idle variable of 0.75 shows that the demonstrate is considerable (great); 0.50 shows that the show is direct (direct) and 0.25 demonstrates that the show is frail (terrible) (Juliandi, 2018). Based on the information handling that has been done using the smartPLS 3.0 program, the R-Square esteem is gotten which can be seen within the taking after figure and table:

Table 2
R-Square Test Result

	<i>R Square</i>	<i>R Square Adjusted</i>
<i>Whistleblowing Intensity (Y)</i>	0.717	0.937

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Source : PLS 3.00

From table 2 over it is known that the impact of X1, X2, X3 and X4 on Y with an r-square esteem of 0.717 demonstrates that the variety within the esteem of Y can be explained by the variety within the esteem of X1, X2, X3 and X4 of 71.7% whereas the rest is affected by other factors exterior of this ponder. Hence, based on the comes about of the table over R-Square 0.717 > 0.50 which demonstrates that the demonstrate utilized in this consider is within the direct (direct) category.

d. Testing the Direct Effect Hypothesis

Based on data processing that has been carried out using the smartPLS 3.0 program, images of the results of the hypothesis test for direct and indirect effects can be seen in the following path coefficient table:

Table. 3
Path Coefficient

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Error (STERR)</i>	<i>T Statistics (O/STERR)</i>	<i>P Values</i>
X1 -> Y	0,072	0.658	0.148	2.896	0.004
X2 -> Y	0,134	0.338	0.261	4.574	0.000
X3 -> Y	0.071	0.134	0.164	2.888	0.000
X4 -> Y	0.157	0.014	0.229	4.886	0.000

Source : PLS 3.00

Based on Table 3 above, it can be stated that hypothesis testing is as follows:

1. The effect of personal cost on whistleblowing intensity has a path coefficient of 0.072. This shows that the higher a person's personal cost perception, the less the person's interest in committing fraud or whistleblowing will be reduced. This effect has a probability value (p-value) of 0.004 < 0.05, meaning that personal costs have a significant effect on whistleblowing intensity in the Provincial Government of North Sumatra.
2. The effect of organizational commitment on whistleblowing intensity has a path coefficient of 0.134. This shows that if employees with high organizational commitment within themselves, a high sense of belonging to the organization will arise so that they will not hesitate to do whistleblowing because they believe this action will protect their organization. This influence has a probability value (p-value) of 0.000 < 0.05, meaning that organizational commitment has a significant effect on whistleblowing intensity in the Provincial Government of North Sumatra.
3. The effect of ethical sensitivity on whistleblowing intensity has a path coefficient of 0.071. This shows that the higher the ethical sensitivity of individuals, the higher their tendency to consider whistleblowing to be an important matter so that the higher the likelihood they will do whistleblowing. This effect has a probability value (p-value) of 0.000 < 0.05, meaning that ethical sensitivity has a significant effect on whistleblowing intensity in the Provincial Government of North Sumatra.

4. The influence of locus of control on whistleblowing intensity has a path coefficient of 0.157. This shows that the more often the individual tries and is more responsible to himself, the less the individual will commit fraud. This influence has a probability value (p-value) of $0.000 < 0.05$, meaning that locus of control has a significant effect on whistleblowing intensity in the Provincial Government of North Sumatra.

Discussion

1. Effect of Personal Cost on Whistleblowing Intensity

From the comes about of the examination of theory testing it is known that the impact of individual costs on whistleblowing escalated incorporates a way coefficient of 0.072. This impact features a likelihood esteem (p-value) of $0.004 < 0.05$. The comes about of this test cruel that individual costs have an impact on whistleblowing concentrated within the North Sumatra Common Government. This shows that the higher the individual taken a toll of representatives who work, it'll assist diminish an act of extortion within the North Sumatra Common Government.

Based on the biggest cross stacking esteem of 0.814 found in avoidance at work, this appears that in an organization in the event that we commit extortion at that point it could be a awful state of mind that can influence the demeanor of our colleagues to be unkind to individuals who have committed extortion or the culprits will feel ostracized and this will anticipate false behavior and OPD representatives will discover it simpler to report fraud/whistleblowing. Meanwhile, the smallest cross-loading esteem of 0.592 is found within the markers of moving parts of work and work exchanges. This shows that the moo crave of OPD workers to report fraud since they feel anxious and feel undermined at work which can afterward make OPD representatives exchanged to undesirable parts of their organization.

In this think about, individual taken a toll was measured by 5 markers counting avoidance at work, exchange of work units and work exchanges, delays in positions, unseemly execution examinations, and expulsion. Based on the comes about of the normal respondent's answers, those who chose exceptionally tall reactions were 44%, tall 51%, direct 5%. Respondents tended to select tall answers, demonstrating that the tall normal individual taken a toll of the OPD of the North Sumatra Common Government had an affect on whistleblowing intensity. This investigate demonstrates that the idea of "striking back" does not prevent the detailing of infringement within the pertinent organizations. The plausibility that seem have caused this was that the OPD workers who were the respondents all had very a tall instructive foundation and the length of time they had worked made OPD workers more experienced so they were commonplace with infringement and how to handle them. In this manner, it isn't troublesome to select a announcing channel that can dodge individual costs when carrying out whistleblowing. For example through mysterious announcing. Higher individual costs don't make OPD representatives anxious, so the plausibility of whistleblowing remains tall.

Mettle in maintaining the truth is something that must be had by all OPD workers in Indonesia. In a few government offices, OPD representatives are still reluctant to do whistleblowing due to the tall individual costs they will get. Ideally, the security of the correspondent is assist improved or ensures the privacy of the reporter's personality so that there's no reason to fear "countering" that will be gotten by OPD workers who gotten to be whistleblowers. This will have an affect on the increment in OPD representatives who ended up whistleblowers when infringement happen in government educate. So that

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infringement and extortion that happen indeed less. The presence of individual costs can influence the concentrated of whistleblowing, particularly OPD employees. Personal costs within the North Sumatra Common Government OPD have a great affect on their execution. Since each OPD has sees on the hazard of striking back which can make OPD workers decrease their intrigued in detailing fraud.

The comes about of this consider are in line with past considers conducted by (Usman and Rura, 2021), (Putriana et al., 2018.), (Abdullah and Hasma, 2018) and (Bagustianto and Nurkholis, 2015) which state that individual costs have a critical impact on implies that the more noteworthy the employee's negative see of the chance (individual taken a toll) that will be given as a result of unveiling false acts, the lower the individual's deliberate to do whistleblowing. However, this inquire about negates investigate (Siti Aliyah, 2015) which appears that individual costs have a negative impact on representative intrigued in taking whistleblowing activities.

2. The Effect of Organizational Commitment on Whistleblowing Intensity

From the comes about of the investigation of speculation testing it is known that the impact of organizational commitment on whistleblowing concentrated encompasses a way coefficient of 0.134. This impact includes a probability esteem (p-value) of $0.000 < 0.05$. The results of this test cruel that organizational commitment incorporates a critical impact on whistleblowing escalated within the North Sumatra Common Government.

In this consider, organizational commitment was measured by measuring 3 pointers, counting the endeavors of representatives in making a difference the organization accomplish its objectives, the sense of pride and loyalty that workers have for their organization, the sense of having a place to representatives for their organization.

Based on the biggest cross stacking esteem of 0.710, it is found within the marker of employees' sense of having a place to their organization, this appears that OPD workers have a incredible sense of believe in work and are committed to proceeding to work within the organization indeed in spite of the fact that they get work offers from exterior and this makes OPD workers more accept in carrying out whistleblowing concentrated.

In the mean time, the littlest cross-loading esteem of 0.546 is found within the employee's exertion marker in making a difference the organization accomplish its objectives, this appears that OPD representatives are not ideal at working optimally so that there's still little sense of OPD workers working to realize their organizational goals.

Based on the comes about of the normal respondent's answers, those who chose exceptionally tall reactions were 34%, tall 46%, medium 13%, moo 2%. Respondents tended to select tall answers, showing that the normal organizational commitment to the OPD of the North Sumatra Common Government was tall, so it moreover had a expansive affect on certainty to report an act of extortion that occurred/whistleblowing concentrated. This appears that in case representatives with tall organizational commitment inside themselves, a tall sense of having a place to the organization will emerge so that they will not falter to do whistleblowing since they accept this activity will ensure their organization.

Organizational commitment points at the degree to which they know and are included in things that can progress the organization, which is reflected in positive states of mind and behavior towards the organization. Organizational commitment appears representative dependability and sentiments towards the organization (Napitupulu and Bernawati, 2016). The higher the dependability given by representatives, the higher the

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devotion given to the organization. This dedication can be demonstrated by paying consideration to things that bolster the victory and advance of the organization, one of which is by conducting whistleblowing.

So organizational commitment influences the escalated of whistleblowing, this may be seen from the OPD representatives within the North Sumatra Common Government who have a sense of being joined to their organization. It can moreover be demonstrated by the eagerness of representatives to acknowledge all assignments given to them and their caring state of mind towards the coherence of their organization.

The comes about of this ponder are in line with past inquire about conducted by (Khamainy and Faisol, 2021), (Khairunnisa and Novianti, 2017) which states that organizational commitment incorporates a critical impact, which implies that the higher the organizational commitment inside oneself, a sense of having a place to the organization will emerge (sense of having a place) so that he will not delay to do whistleblowing.

However, the comes about of this study contradict the comes about of previous inquire about conducted by (Siti Aliyah, 2015) which appeared that organizational commitment has no impact on inquiring workers to require whistle-blowing activities conjointly investigate (Ahmad, 2012) which states that organizational commitment has no impact on the deliberate to commit whistleblowing activity. It is conceivable that there are other components that ended up a obstruction for workers to carry out whistleblowing indeed in spite of the fact that they have a tall commitment to their organization, for illustration seen from the status of culprits of extortion and the earnestness of the extortion. The comes about of this consider are diverse from inquire about conducted by (Ahmad, 2012) conceivably since of the contrasts within the respondents included within the inquire about. Where the respondents utilized within the ponder (Ahmad, 2012) were inside reviewers, whereas in this ponder the respondents included were operational representatives, where there were distinctive points of view between the inner inspectors and the company's operational representatives.

3. Effect of Ethical Sensitivity on Whistleblowing Intensity

From the comes about of the examination of theory testing it is known that the impact of organizational commitment on whistleblowing concentrated incorporates a way coefficient of 0.071. This impact features a likelihood esteem (p-value) of $0.000 < 0.05$. The comes about of this test cruel that moral affectability impacts whistleblowing escalated within the Common Government of North Sumatra.

Based on the biggest cross stacking esteem of 0.884 found within the ethical quality marker, this appears that OPD workers still have great or great ethics inside themselves which influence the feeling that each activity ought to not harmed or hurt others at work and this incorporates a great affect too in concentrated whistleblowing since it can anticipate OPD workers from committing false acts. Meanwhile, the littlest cross-loading esteem of 0.613 is found within the moral evaluation marker, this appears that OPD workers are still reluctant to act in carrying out whistleblowing escalated since OPD workers are not completely in choosing an activity that's not great so that it'll make openings for committing extortion.

Based on the comes about of the normal respondent's answers, those who chose exceptionally tall reactions were 52%, tall were 43%, were were 5%. Respondents tended to select exceptionally tall answers, showing that the normal moral affectability within the

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OPD of the Common Government of North Sumatra was exceptionally tall, so it moreover had a huge affect on their conviction in moral behavior to report an act of extortion that occurred/whistleblowing intensity. Ethical affectability could be a person's capacity to be mindful of moral or ethical values in making a choice. Agreeing to (Armstrong, 2002) characterizes moral affectability as the method of translating a circumstance, taking a part in how various actions will influence related parties, envisioning a causal chain of occasions, and realizing that there's an ethical/moral issue that right now exists.

Ethical affectability is the capacity to recognize the moral nature of a choice. A individual with tall affectability is able to consider himself as a ethical specialist, so that in carrying out his obligations and duties or exercises he will continuously be ethically responsible for his calling. For case, a unused OPD worker sees the treasurer deduct honorariums other than the desired charge. OPD workers have long known approximately this but there has been no refusal or detailing of the extortion. It happens each time there's an honor that will be given. At long last, he did not dismiss or report when it happened. This will continue to happen as in case cheating and infringement are commonplace. This must be adjusted on the off chance that it happens in government organizations. There's more profound preparing and instruction with respect to moral affectability in arrange to change views, considerations, and follow-up on extortion that happens. The higher the level of one's moral considering, the way better able to recognize and recognize unseemly behavior. Thus, the higher the moral affectability of people, the higher their propensity to consider whistleblowing to be an critical matter and the higher the probability that they will do whistleblowing.

Moral affectability impacts whistleblowing concentrated. This may be seen from the OPD representatives at the North Sumatra Common Government who still have great moral behavior in their execution and have extraordinary ethical values in their organization. It can moreover be demonstrated by not hurting others in acting and continuously adjusting the positive and negative impacts in choosing an action.

The comes about of this consider are in line with past inquire about conducted by (Hala, 2020), (Oktavia, 2018), (Purnamasari et al., 2012) that moral affectability impacts whistleblowing concentrated and these comes about are moreover in line with past investigate conducted by (Arief Yulianto, 2013) with the inquire about title The Impact of Moral Introduction, Proficient Commitment, and Moral Affectability to Whistleblowing in BPK RI Gracious Hirelings within the Yogyakarta locale. The free factors in this inquire about are moral introduction, proficient commitment, and moral affectability. Whereas the subordinate variable is whistleblowing. The comes about of this consider show that moral affectability incorporates a positive impact on whistleblowing. So it is concluded that the comes about of this test accept the third theory. This implies that moral affectability has an impact on the purposeful to do whistleblowing. This could be seen in the event that an representative has tall affectability at that point the worker tends to have a desire to do whistleblowing.

4. The Effect of Locus of Control on Whistleblowing Intensity

From the comes about of the investigation of theory testing it is known that the impact of organizational commitment on whistleblowing concentrated contains a way coefficient of 0.157. This impact incorporates a probability value (p-value) of $0.000 < 0.05$. The results of this test cruel that locus of control includes a critical impact on whistleblowing escalated within the North Sumatra Common Government. This appears that the more often the person tries and is more dependable for himself (locus of control), the less the person will

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commit fraud. Based on the biggest cross stacking esteem of 0.772, there's an pointer of believe in capacity, this appears that OPD representatives have a inventive and dependable demeanor since at work OPD workers continuously total assignments on time and are continuously dynamic in discourses. This attitude has the impact of having small opportunity for OPD workers to commit acts of fraud. Meanwhile, the smallest cross-loading esteem of 0.603 is found within the trade pointer, this appears that there's still small exertion by OPD workers in fathoming the issues they confront so that it'll influence the concentrated of whistleblowing.

Based on the comes about of the normal respondent's answers, those who chose the reaction were exceptionally regularly 54%, regularly 42%, now and then 8%, once in a while 1%. Respondents tended to select answers exceptionally frequently, in this way demonstrating that the normal locus of control within the OPD of the North Sumatra Common Government which was exceptionally visit had a expansive affect on the certainty to report an act of extortion that occurred/whistleblowing intensity. (Spector, 1988) says people with an outside locus of control tend to accept that the occasions they encounter are predetermination, destiny, chance, or sheer luckiness. In the interim, people with an inside locus of control tend to be more fulfilled with their occupations than people with an outside locus of control.

Moreover, he says that people with an outside locus of control may be more subject to specialist. This might cause them not to require whistleblowing action. Different locus of control can reflect diverse inspiration and distinctive execution, where inner locus of control will tend to be more effective in their careers than outside locus of control, since their work level tends to be higher, there are advancements quicker and get cash which is more (Saputra, 2012).

Locus of control influences the escalated of whistleblowing, this could be seen from OPD representatives at the North Sumatra Common Government who continuously attempt, accept or accept in their abilities and are hopeful in working to realize great results. The comes about of this consider are in line with past inquire about conducted by (Purnamasari et al., 2012), (Zanaria, 2020) showing that locus of control includes a noteworthy impact on whistleblowing concentrated, and (Hanjani et al., 2018) locus of control contains a noteworthy impact on deliberate do whistleblowing, This ponder is diverse from the comes about of past ponders conducted by (Kaplan and Whitecotton, 2001) which expressed that individual costs of announcing had a noteworthy negative impact on the purposeful to do whistleblowing. This implies that the higher the individual fetched of announcing, the lower a person's purposeful to do whistleblowing. Inquire about conducted by (Curtis, 2006) and (Alleyne, 2016) too came to the same conclusion.

4. CONCLUSION

Personal costs have an effect on whistleblowing intensity for employees of the North Sumatra Provincial Government. The greater the perception of a person's personal cost, the less interest that person has in committing fraud or committing whistleblowing. This shows that the higher the personal cost of employees who work, it will further reduce an act of fraud in the North Sumatra Provincial Government. Organizational commitment influences whistleblowing intensity among employees who work in the North Sumatra Provincial Government. This is because employees have a high level of loyalty to their company, so that when fraud occurs, employees feel that the fraud will harm themselves, society and the company, so the employee's intention to become a whistleblower and report the fraud is getting higher. Ethical sensitivity affects the intensity of whistleblowing in employees who work in the North Sumatra Provincial

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Government. It can be concluded that employees of the Sumatra Provincial Government prioritize ethics in carrying out their work, so that the higher the ethical sensitivity, the higher the person's interest in doing whistleblowing. Locus of control affects the intensity of whistleblowing among employees who work for the North Sumatra Provincial Government. This is because employees have good self-control, so there is a possibility to report violations that they know. Employees who have locus of control have the potential to become whistleblowers, because they are responsible and try hard to control what happens around them.

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