

## **PENGARUH PROFESIONALISME, MACHIAVELLIANISME, DAN LINGKUNGAN ETIKA TERHADAP WHISTLEBLOWING DENGAN MODERASI LOCUS OF CONTROL**

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### **Abstrak**

Kecurangan akademik dikategorikan sebagai tindakan penipuan di lingkungan kampus dan menjadi topik penting untuk dikaji. Kecurangan akademik antara lain menyalin jawaban teman, memanipulasi kehadiran, meminta orang lain mengerjakan tugas, memalsukan ijazah dan lain-lain. Dengan Whistleblowing memiliki peran yang sangat penting dalam meminimalisir praktik penipuan, maka tujuan dari penelitian ini adalah untuk mengkaji pengaruh komitmen profesional, lingkungan etis serta sikap Machiavellian terhadap niat whistleblowing dengan pada mahasiswa akuntansi di seluruh universitas di Gresik. Penelitian ini menggunakan pendekatan kuantitatif sebagai metode penelitian dengan pengambilan sampel non-probabilitas. Dengan total 625 tanggapan, besar sampel dihitung menggunakan rumus Slovin pada tingkat signifikansi 5%. Variabel komitmen profesional tidak berpengaruh terhadap niat whistleblowing. Begitu pula dengan variabel locus of control juga tidak dapat memoderasi antara komitmen profesional dengan niat whistleblowing. Namun variabel sikap machiavellian dan lingkungan etis memiliki pengaruh terhadap niat whistleblowing. Sementara itu, locus of control diterima sebagai variabel moderasi antara sikap machiavellian dan lingkungan etis.

**Kata Kunci: Komitmen Profesional, Lingkungan Etis, Sikap Machiavellian, Niat Whistleblowing, Locus Of Control.**

**JEL Code: M41, G40, D01**

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### **Abstract**

Academic fraud is categorized as an act of deception in the campus environment and is an important topic to study. Academic fraud includes copying friends' answers, manipulating attendance, asking others to do assignments, falsifying diplomas, etc. With Whistleblowing having a crucial role in minimizing fraudulent practices, this study aims to examine the effect of professional commitment, ethical environment, and Machiavellian attitudes on whistleblowing intentions with accounting students at all universities in Gresik. This study uses a quantitative approach as a research method with non-probability sampling. With 625 responses, the sample size was calculated using the Slovin formula at a 5% significance level. The professional commitment variable does not affect whistleblowing intentions. Likewise, the locus of control variable also cannot moderate between professional commitment and whistleblowing intentions. However, the machiavellian attitude and ethical environment variables influence whistleblowing intentions. Meanwhile, locus of control is accepted as a moderating variable between Machiavellian attitudes and the ethical environment.

**Keywords: Professional Commitment, Ethical Environment, Machiavellian Attitude, Whistleblowing Intention, Locus Of Control.**

**JEL Code: M41, G40, D01**

## INTRODUCTION

Academic cheating is categorized as fraud in the campus environment and is an important topic to study. Academic cheating includes copying friends' answers, manipulating attendance, asking other people to do assignments, falsifying diplomas, and so on ([Hanif & Odiatma, 2019](#)). According to [Padhilah & Burhany \(2020\)](#), fraud is unlawful behavior intentionally carried out by individuals or groups. Based on information from Indonesia Debasement Watch (ICW), as many as 579 defamation cases have been prosecuted in Indonesia throughout 2022. This number has increased by 8.63% compared to the previous year, reaching 533 cases. In accordance with data submitted by the Corruption Eradication Commission (KPK) Acting Officer, Firli Bahuri: "Just look at the corruptors arrested by the KPK and other law enforcers, most of them are unmarried men, single, village heads, have doctoral degrees, and even teachers," ([Rahman, 2022](#)).

Apart from that, it was found that one of the study programs that contributed to the occurrence of fraud was the accounting study program. This was stated by [Dalton & Robin \(2019:20\)](#), that accounting education contributes to the formation of immoral behavior. However, university education is essential in forming professional individuals according to their respective fields ([Ainun et al., 2021](#)).

Whistleblowing is a complex action impacting individuals and organizations ([Syafudin et al., 2020](#)). Whistleblowing is prone to risks and ethical dilemmas ([Shonhadji & Maulidi, 2021](#)). Whistleblowing is crucial in minimizing fraudulent practices—social media functions as a means for whistleblowers to reveal fraudulent practices ([Arianto, 2021](#)). Many agencies provide websites, Google Forms, and artificial intelligence as media and technology for reporters to report fraud. As implemented at the Open University, which has used AI intelligence as a whistleblowing practice, it has proven to be a practical step in detecting fraudulent acts committed by students ([Setiyawan, 2023](#)). This indicates that the use of social media and technology can motivate people to become whistleblowers and report fraud that occurs around them.

UNNES and UGM provide evidence that cheating in the academic field is a habit that is still widespread today. The two rectors abetted plagiarism ([Romadhoni, 2021](#)). In addition, an example of scientific misrepresentation occurred at the Australian Public College (ANU), where scholastic extortion occurred in carrying out assignments. However, it could not be checked precisely who carried out the misrepresentation, so the approval given by the teacher was affected by all students who did not pass the test. This class has sanctions in the form of a 30% drop in grades in the last class ([Hardianto et al., 2020](#)). Moreover, the most famous example of scholastic fraudulent behavior is the case of Krimi, a pseudonym. Krimi is an outstanding UI student with a commerce concentration in Malaysia. However, Krimi committed scientific falsification until he was expelled from UI in semester 2. Apart from that, Krimi also falsified records and certificate archives stating that he had graduated with a BA at the University of Indonesia. Even more regrettable is that Krimi did not receive severe authorization for its activities ([Bakri, 2019](#)). Previous empirical studies show that a person's whistleblowing intentions can grow if the person has professional commitment ([Joneta et al., 2019](#)). Professional commitment is an attitude that expresses a person's love for their profession so that when they encounter fraud, they will take whistleblowing action. [Saputra \(2021\)](#) explains that someone with high professional commitment can understand the occurrence of fraudulent acts that violate ethics and hinder organizational goals. This finding is supported by the results of research conducted by [Satyasmoko & Sawarjuwono \(2020\)](#), which showed that high professional commitment can increase the intention to carry out whistleblowing. However, these findings contradict the results of research conducted by [Purwantini \(2017\)](#), who found that high professional commitment does not affect high whistleblowing intentions.

Another factor that influences a person's intention to carry out whistleblowing is the ethical environment. [Dalton & Radtke \(2020:162\)](#) found that association with an excellent ethical environment influences whistleblowing goals. An ethical environment is a mentality and behavior

that shows an individual's conscious desire to agree with the arrangements and standards in an association. The ethical environment also implies authoritative moral responsibility closely linked to the organization's view of virtue. In general, all explorations of morals show that a person's morals in an association influence the direction of morals ([Bagustianto & Nurkholis \(2021\)](#)). Even in influencing someone's decision to carry out whistleblowing. The results of research conducted by [Dalton & Radtke \(2020\)](#), [Sagara \(2019\)](#), and [Septianti \(2020\)](#) show that the ethical environment has a positive effect on the intention to carry out whistleblowing. Meanwhile, according to [Setyawati \(2021\)](#), the ethical environment does not affect the intention to carry out whistleblowing.

The results of previous research also prove that Machiavellian attitudes influence whistleblowing intentions. Individuals with a higher Machiavellian attitude often make decisions based on personal interests by committing fraud or manipulation to achieve their goals. When they face a problem, they ignore norms and ethics ([Suzila, 2018](#)). This statement is supported by the results of research conducted by [Syafudin et al. \(2020\)](#) and [Shaub et al. \(2021\)](#), who found that a Machiavellian attitude can increase the intention to carry out whistleblowing. However, these findings differ from the results of research conducted by [Sartika & Mulyani \(2020\)](#), which stated that Machiavellian attitudes did not influence whistleblowing intentions.

Locus of control (LoC) is a personal characteristic that can strengthen the intention to carry out whistleblowing. [Joneta et al. \(2019\)](#) explains that individuals with an internal LoC will report fraud because they consider whistleblowing moral behavior. On the other hand, individuals who have an external LoC will assume that the fraudulent actions that occur are not their responsibility. Empirical studies prove that internal LoC has good performance. The results of research conducted by [Aprina \(2019\)](#) show that internal LoC positively affects whistleblowing actions. Individual LoC is believed to be a moderating variable.

[Shonhadji & Maulidi \(2021\)](#) research proves that LoC can moderate the relationship between professional commitment and intention to whistleblowing. In contrast, the research of [Baptista et al. \(2021\)](#) proves that LoC does not moderate the relationship between professional commitment and intention to carry out whistleblowing. The research results by [Bernawati & Napitupulu \(2018\)](#), and [Hanif & Odiatma \(2021\)](#) show that LoC does not affect whistleblowing intentions.

This research examines the influence of professional commitment, ethical environment, and Machiavellian attitude on whistleblowing intentions with locus of control (LoC) as a moderating variable in accounting students at Muhammadiyah University Gresik. Personal characteristics are believed to be able to shape fraud reporting behavior. Research regarding whistleblowing intentions among students is fundamental, considering that campuses equip students with knowledge and skills and encourage ethical behavior, which is part of forming professional accountants ready to work.

Little research still examines the influence of Machiavellian attitudes on the intention to carry out whistleblowing, moderated by locus of control (LoC). This research will prove that a Machiavellian attitude, which tends to be negative, determines the intention to carry out whistleblowing. For this reason, having an internal locus of control (LoC) as a reinforcing variable in the relationship between Machiavellian attitudes and whistleblowing intentions is necessary. Internal LoC is believed to be able to form strong self-control to report every act of fraud, which is influenced by the level of professional commitment, ethical environment, and Machiavellian attitude. Therefore, the problem formulation is obtained, namely: "Do professional commitment, Machiavellian attitude, ethical environment influence whistleblowing intentions and can locus of control moderate professional commitment, Machiavellian attitude, ethical environment, and influence whistleblowing intentions among accounting students at Muhammadiyah University of Gresik?"

## LITERATURE REVIEW AND HYPOTHESIS FORMULATION

The Theory of Planned Behavior states that human actions begin with individuals, and these individuals will behave by intentions obtained from internal and external factors ([Yoga et al., 2017](#)). According to [Hala \(2020\)](#), the theory of planned behavior aims to identify, predict, and understand the impact of real human behavioral intentions.

[Crider \(2019\)](#), defines professional commitment as the love of the qualities an individual associates with their calling, including dependability, adequacy, reason, and the positive side. [Elias \(2018\)](#) characterizes competent responsibility as the need for officials or representatives working in an association to act by the qualities and standards established by capable principles.

Machiavellian Attitude is a discernment or belief about relational relationships. This sharpness will frame a character, which becomes the reason for deciding the mentality in managing other people ([Setyaniduta & Hermawan, 2019](#)).

According to the definition of a person's way of behaving and activities, an ethical environment affects other people, the climate in general, and the climate where he works because the climate in an organization can influence its individuals ([Riandi, 2017](#)).

Locus of control is a variable used to understand how humans behave and how an individual manages the events that occur in his life ([Alkautsar, 2019](#)).

Professional commitment can be described as the quality of a person's adherence to their profession, demonstrated in their work organization ([Hariyani et al., 2019](#)). Based on the theory of planned behavior (TPB), individuals will show their behavior when they intend to take an action. Therefore, someone who has a high level of professional commitment will be happy to carry out whistleblowing. [Syafudin et al. \(2020\)](#), [Baptista et al. \(2021\)](#), and [Riandi \(2017\)](#) explained that professional commitment has a positive influence on the intention to carry out whistleblowing.

**H1: Professional Commitment has a positive influence on Whistleblowing.**

Machiavellian attitude is a belief about personal relationships that will change other people's attitudes ([Sartika & Mulyani, 2020](#)). The theory of planned behavior (TPB) explains that individual actions originate from the individual's intention to behave, which originates from external and internal factors, such as Machiavellian attitude ([Yoga et al., 2017](#)). [Haryanto & Halim \(2018\)](#) and [Syafudin et al. \(2020\)](#) show that a high Machiavellian attitude can increase the intention to carry out whistleblowing.

**H2: Machiavellian Attitude has a positive influence on Whistleblowing.**

In research by [Putri & Laksito \(2019\)](#), decisions based on morals are reviewed ethically. The more workers or employees understand the code of ethics, the more morality, justice, and fairness will be reflected in their decisions. Based on the empirical evidence from research conducted by [Taylor & Curtis \(2020\)](#) proves that the ethical environment has a positive influence on whistleblowing intentions.

**H3: The ethical environment has a positive influence on whistleblowing.**

Locus of control (LoC) has an individual nature. Each individual can have a different LoC depending on how he can control himself internally and externally ([Iramani & Lutfi \(2021\)](#)). Individuals who have professional commitment will reveal the truth when they discover fraud. In addition, the action will be more decisive if it has an internal LoC. [Shonhadji & Maulidi \(2021\)](#) shows that internal LoC strengthens the bond between professional commitment and whistleblowing intentions. In addition, [Alkautsar \(2019\)](#), [Baptista et al. \(2021\)](#), and [Crider \(2019\)](#) show that internal LoC has a positive influence on whistleblowing intentions.

**H4: Locus Of Control mampu menjadi moderasi hubungan antara Komitmen Profesional dan Whistleblowing.**

Locus of control is a personality variable or unique personality trait that can differentiate a person's character from others. According to [Hanif & Odiatma \(2019\)](#), individuals with internal LoC tend to have good performance, while individuals with external LoC tend to have poor performance. In theory, individual planned behavior can be identified and understood from human intentions and behavior ([Hala, 2020](#)). The results of research conducted by [Joneta et al. \(2019\)](#), [Rahman \(2022\)](#), and [Baptista et al. \(2021\)](#), show that someone with internal LOC can carry out whistleblowing well.

**H5: Locus Of Control moderates the relationship between Machiavellian Attitude and Whistleblowing.**

An individual's locus of control will influence the extent to which the ethical environment influences whistleblowing actions. From the concept of planned behavior theory, each human will calculate the behavior that will later be taken based on internal and external factors ([Safira & Ilmi, 2020](#)). Then, several previous researchers stated that locus of control could moderate the ethical and whistleblowing environment ([Riandi, 2017](#); [Satyasmoko & Sawarjuwono, 2020](#)).

**H6: Locus Of Control moderates the relationship between Environmental Ethics and Whistleblowing.**

This research uses professional commitment, Machiavellian attitude, ethical environment, and locus of control as independent variables, while the dependent variable is whistleblowing. This research aims to obtain a partial view of the influence of professional commitment, Machiavellian attitude, and ethical environment on whistleblowing intentions by using a moderating variable, namely locus of control.

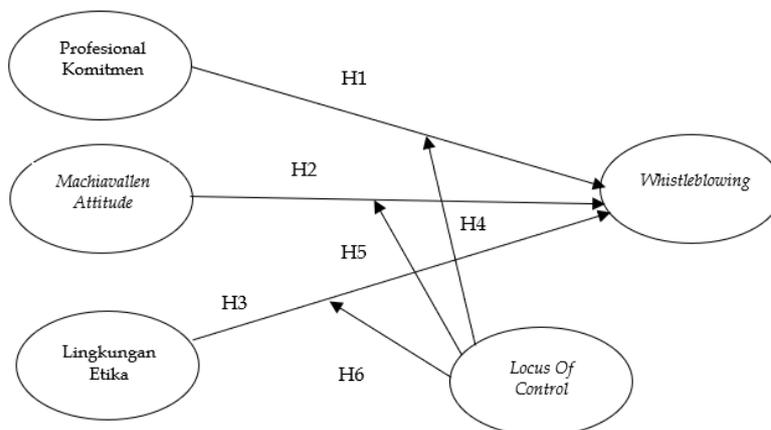


Figure 1. Research Model

## RESEARCH METHODS

Quantitative methods are used in this research to examine and strengthen hypotheses built through various tests and data processing. The tool used in data collection was a questionnaire, which was then distributed to students majoring in accounting at Gresik Regency. The selection of distribution targets is based on non-probability sampling techniques with sampling criteria and quotas. The criteria and quota determined are accounting study program students who have taken business ethics and audit courses, either internal audit or audit 2. The sample size is determined by applying the Slovin formula:  $n$  (desired sample size) is  $N$  (population size). This study estimated that 650 people were divided by  $1 + e^2$  (the selected error tolerance level) times the population size.

Then, the error tolerance level is comparable to Dalton & Radtke (2020) which uses 5 percent. By entering all components into the formula, the desired sample size is 244 respondents.

This research obtained primary data by distributing questionnaires to the respondents via Google Forms online. These, namely university accounting students in Gresik Regency at nine universities have accounting study programs throughout Gresik Regency by applying a Likert scale with a score of 5 (SS: Strongly Agree), a score of 4 (S: Agree), a score of 3 (KS: Disagree), score 2 (TS: Disagree), score 1 (STS: Strongly Disagree).

## RESULTS AND DISCUSSION

The survey results regarding the profile of students who have become respondents illustrate that the distribution of students at Muhammadiyah University of Gresik has become the highest-ranked respondent (12.4%), followed by STIE NU Trate (11.6%), followed by Gresik University (11, 2%), STAI Al-Azhar (11.2%), INKAFA (11.2%), STAI Darut Taqwa (10.8%), STAI Ihya Ulum (10.8%), IAI Qamaruddin Gresik (10.8 %), and finally Semen Gresik International University (10%). Gender is dominated by men (52.8%), while women contribute (47.2%). Most students who filled out this questionnaire were semester seven students who had taken business ethics and audit courses, dominated by 7th-semester students (74%), and the rest were spread across the 5th semester (26%). This provides a comprehensive picture of the characteristics of the students in this analysis.

Before testing the hypothesis, a measurement model test is carried out to estimate indicators and latent variables ([Hartog et al., 2018](#)). This research consists of construct validity testing, including Convergent Validity, Discriminant Validity, and Average Variance Extracted (AVE) testing. [Hair et al. \(2017\)](#) stated that convergent validity is seen from the outer loadings value with the required value being  $> 0.5$  and from table 4.1 above it can be seen that the Professional Commitment variable (AVE=0.553), then the Locus Of Control variable (AVE=0.529), then the Ethical Environment variable (AVE=0.511), then the Machiavellian Attitude variable (AVE=0.598), the Whistleblowing variable (AVE=0.690) and the moderating variable Moderating KP\*LC (AVE=1.000), Moderating LE\*LC (AVE=1.000), Moderating MA\*LC (AVE=1,000) which can be said to be valid and can be used for further testing.

Reliability is reviewed through the Composite Reliability (CR) level and the required value,  $CR > 0.7$ . Based on the table above, this research can be considered reliable because all indicators have a Composite Reliability (CR) value above 0.7. The calculation results in this study for CR are the Professional Commitment variable (CR=0.895), the Locus Of Control variable (CR=0.842), and the Ethical Environment variable (CR=0.862). The Machiavellian Attitude variable (CR=0.898), then the Whistleblowing variable (CR=0.917), and moderating variables Moderating KP\*LC (CR=1,000), Moderating LE\*LC (CR=1,000), Moderating MA\*LC (CR=1,000).

The structural model test (inner model) on the coefficient of determination to measure the coefficient of determination uses the R Square measurement to see how much correlation the independent variables have simultaneously with the dependent variable ([Hamid & Anwar, 2019](#)). There are three assessment criteria, namely values ranging from 0 to 1, which are grouped into 0.75, 0.5, and 0.25, which means that latent variables can be described as intense, moderate, and weak influences ([Hair et al., 2017](#)). From the processed data, it is known that the results of the R Square test on the observed variables reveal that the Whistleblowing variable is very strongly correlated with a value of 0.83. From these results, the remaining percentage is influenced by other variables not tested in this study.

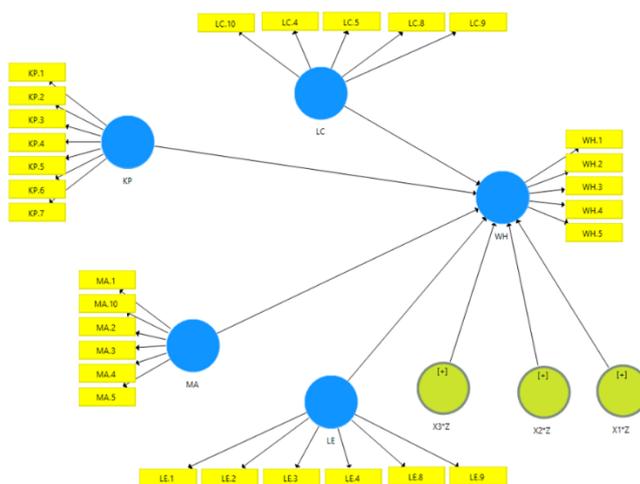


Figure 1. Bootstrapping Test Results (T-statistic)

The following analysis is hypothesis testing with significance testing. The criteria for this test are that the T-statistic value through the bootstrapping test must not be below 1.96. The hypothesis findings revealed that of the six hypotheses, four were accepted, and two were rejected. Hypotheses H2 and H3, Environmental Ethics and Machiavellian Attitude, positively influence Whistleblowing with T-values of 2.674 and 2.003, respectively. However, hypothesis H1 regarding the influence of Professional Commitment on Whistleblowing (T-value = 0.925) was rejected because it was not significant. Likewise, hypothesis H4, which links the Locus of Control variable between Professional Commitment and Whistleblowing (T-value = 1.241), is also rejected because it cannot moderate. Hypotheses H5 and H6, which state Locus of Control as a moderating variable between Ethical Environment and Machiavellian Attitude, are accepted because they can moderate (T-value = 2.048 and 2.383), which can be seen in the table below:

Table 4. Research Model Hypothesis Testing

Path Direction	T Statistics	Indicator	Conclusion
KP -> WH	0.925	> 1.96	No effect
LE -> WH	2.674	> 1.96	Influential
MA -> WH	2.003	> 1.96	Influential
X1*Z -> WH	1.120	> 1.96	Not Moderating
X2*Z -> WH	2.048	> 1.96	Able to Moderate
X3*Z -> WH	2.383	> 1.96	Able to Moderate

Source: Author's on work, (2023)

Professional commitment reflects a person's dedication to the profession and contribution to the organization (Hariyani *et al.*, 2019). Students with professional commitment obey campus rules and maintain a good reputation and professional attitude in the professional ethics curriculum in the accounting department. Based on the theory of planned behavior (TPB), individuals with high commitment tend to carry out whistleblowing (Setiyawan, 2023). However, this research proves that professional commitment does not influence whistleblowing, with a t value of 0.925 below 1.96. From these results, it can be said that students' professional attitudes and commitment have not been fully realized. So, the research above is in contrast to previous research.

According to Sartika & Mulyani (2020), a Machiavellian mindset is an essential indicator of personal alliances that will undermine other people's authority. Individuals with high levels of Machiavellianism will make decisions based on their values to achieve their goals and challenge

accepted norms of behavior ([Suzila, 2018](#)). Individuals with high Machiavellian attitudes will consistently commit fraud ([Setyaniduta & Hermawan, 2019](#)). From the evidence of this research, a t value of 2,003 > 1.96 was produced, and it was concluded that it had an effect. A person with a Machiavellian attitude always engages in behavior that benefits himself, so the higher the Machiavellian attitude, the higher the frequency of whistleblowing. So, the results are from previous research, according to [Syafudin et al. \(2020\)](#).

[Putri et al. \(2019\)](#) explain that the ethics of decision-making is based on a moral approach. This explicitly reveals the existence of a correlation between understanding ethical nuances and understanding the nature of the problem. When workers or employees understand the code of ethics, the provisions chosen will be reasonable, fair, and moral. Start by establishing contact with someone with the authority to conduct intensive whistleblowing. The empirical study of this research states that the ethical environment influences by obtaining a t value of 2.674 > 1.96. According to [Dalton & Robin \(2019\)](#), it focuses on the organization's ethical environment. The research that has been carried out explains that six factors influence an organization's ethical environment, namely peer groups, steps or provisions and codes of ethics, and training ethics. Students usually act based on the actions of their peers and punishments from the rules. This can undoubtedly indicate an excellent ethical environment in which to carry out whistleblowing. Based on previous research, this aligns with [Richmon, 2020](#).

According to [Rotter \(2018\)](#), LoC is an individual's situation perception. Individuals with external LoC assume that situations that occur can be influenced by fate, luck, or forces beyond their abilities. Meanwhile, individuals with internal LoC can control their conditions. [Robbins & Judge \(2017\)](#) state that individuals who have an external LoC are more vulnerable to stress. A person with professional commitment will always maintain integrity in carrying out his profession so that all his actions follow the code of ethics. [Shonhadji & Maulidi \(2021\)](#) shows that internal LoC strengthens the correlation between professional commitment and whistleblowing intentions. In addition, [Aprina \(2019\)](#), [Elias \(2018\)](#), and [Bernawati & Napitupulu \(2018\)](#) show that internal LoC has a positive influence on whistleblowing intentions. However, the results in this study were different and said otherwise. The resulting t value is 1.120, less than the indicator >1.96. So, it can be concluded that Locus of Control cannot moderate Professional Commitment to Whistleblowing. So, in this hypothesis, the author agrees with the research of [Baptista et al. \(2021\)](#), which proves that LoC does not moderate the correlation between professional commitment and intention to carry out whistleblowing. The research results by [Crider \(2019\)](#), and [Hariyani et al. \(2019\)](#), show that LoC does not influence whistleblowing intentions.

This research examines the influence of Machiavellian attitude on whistleblowing intentions, which the LoC strengthens. Based on the concept of thinking, individuals with a Machiavellian attitude tend to carry out whistleblowing actions because there is an element of personal interest. In theory, individual planned behavior can be identified and understood from human intentions and behavior ([Hala, 2020](#)). Therefore, it is necessary to have an internal LoC to harmonize between personal and organizational interests in uncovering fraud. In this research, the results show that the t value is 2.04 > 1.96, which means that LoC can moderate MA so that it is in line with research carried out by [Syafudin et al. \(2020\)](#), which shows that a Machiavellian attitude can influence a person's intention to carry out whistleblowing. [Haryanto & Halim \(2018\)](#), [Joneta et al. \(2019\)](#), and [Riandi \(2017\)](#), show that someone with internal LOC can carry out whistleblowing well.

An individual's locus of control will influence the extent to which the ethical environment influences whistleblowing actions. Suppose individuals have a strong internal locus of control. In that case, they may be more likely to carry out whistleblowing, regardless of whether the ethical environment in the organization is good or bad. Conversely, individuals with a strong external locus of control may be less likely to engage in whistleblowing, even if they are in a poor ethical environment. The research results state that the Locus of Control can moderate Environmental Ethics and Whistleblowing with t Value = 2.383 > 1.96 and is in line with several previous researchers

by Fajar (2017) and Londa et al. (2021), which explains that locus of control can moderate the ethical and whistleblowing environment.

## **CONCLUSION**

This research aims to determine the influence of professional commitment, Machiavellian attitude, and ethical environment on whistleblowing intentions and using a moderating variable, namely locus of control. According to research calculations, it was concluded that the professional commitment variable did not influence whistleblowing intentions. Likewise, the locus of control variable also cannot moderate professional commitment to whistleblowing goals. However, the Machiavellian attitude and ethical environment variables influence whistleblowing intentions. Meanwhile, locus of control is accepted to be a moderating variable between Machiavellian attitude and ethical environment.

The limitations of this research are that it uses data collection methods, a sample size limited to students at Muhammadiyah University of Gresik, and the variables used. Suggestions for future research involve expanding the sample and other variables to add more references and, of course, in line with the research topic.

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