

**EXAMINING FACTORS INFLUENCING WHISTLEBLOWING INTENTIONS
AMONG ACCOUNTING ALUMNI: THE ROLE OF RELIGIOSITY, PERSONAL
COST, WRONGDOER STATUS, ETHICAL EDUCATION AND FRAUD SEVERITY**

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Abstract

This research aims to empirically prove the influence of religiosity, personal cost, status of wrongdoer, ethics education, seriousness of fraud, and personal cost which are moderated by reporting channel on whistleblowing intention. The study was conducted on accounting alumni of UIN Sultan Syarif Kasim Riau who were already working. The sampling technique uses a purposive sampling method with a sample size of 100 people. Data analysis uses multiple linear regression analysis. Based on the results of data processing, it shows that the variables religiosity, status of wrongdoer, ethics education, level of seriousness of fraud have effect on whistleblowing intention. Meanwhile, the personal cost and personal cost variables, which are moderated by the reporting channel, have no effect on alumni's intention to carry out whistleblowing. This results shows that religiosity and ethics education can act as behavioral controls in making decisions about whistleblowing. Apart from that, the status of wrongdoer and the level of seriousness of fraud indicate an attitude to avoid fraud occurring and the serious impact of fraudulent acts which have the potential to be detrimental to the institution and the state will increase the intention to carry out whistleblowing.

Key words: *Religiosity, Personal Cost, Status of Wrongdoer, Ethics Education, Seriousness of Fraud, Personal Cost, Whistleblowing, Reporting Channel.*

INTRODUCTION

The most extensive and widely used definition of whistleblowing in accounting research is that stated by Near & Miceli (1985) who define whistleblowing as "disclosure made by members of an organization (former or current) regarding illegal, immoral or illegitimate practices under the supervision of their employees against a person or organization that could result in an action." In Indonesia, accounting fraud (fraud) is a major problem that continues to occur today, both in government institutions and in companies. No institution/institution is truly free from the possibility of fraud. Fraud perpetrators also exist at all levels, from top levels such as managers/directors to lower levels such as employees. Therefore, various parties need to be aware, alert and concerned in the workplace environment regarding the potential for fraud. The use of the whistleblowing system in Indonesia was carried out by the Directorate General of Taxes in 2011 for reporting fraud that could be reported by employees and the wider community, followed by the Corruption Eradication Commission (Komisi Pemberantasan Korupsi, KPK) which provided a whistleblower hotline in 2017.

The results of the 2018 Report to The Nation survey in Indonesia found that the biggest fraud occurred was asset misuse at 89%, followed by corruption at 38% and financial statement fraud at 10%. Meanwhile, in 2019, based on the results of a survey conducted by ACFE (Association of Certified Fraud Examiners), it was shown that the most common frauds in Indonesia were corruption at 69.9%, misuse of state and company assets at 20.9% and financial statement fraud at 9.2%.

Table 1: The Most Detrimental Fraud in Indonesia

No	Jenis Fraud	Jumlah Kasus	Persentase
1	Fraud Laporan Keuangan	22	9.2%
2	Korupsi	167	69.9%
3	Penyalahgunaan Aset/ Kekayaan Negara & Perusahaan	50	20.9%

Source: Association of Certified Fraud Examiners (2019)

The media most widely used for disclosing fraud is a report (whistleblow), namely 38.9 percent, which confirms that whistleblowers have a very strategic and important role in disclosing fraud that occurs. The survey results also show that the hotline/whistleblower system method is seen as a fairly effective means of preventing fraud, namely 22.6%.

Figure 1: The Source that Revealed Most Fraud



Source: Association of Certified Fraud Examiners, 2019.

Whistleblowing is a complex series of processes involving individual characteristics and other factors. Azis (2020) revealed that one of the individual characteristics is religiosity. Religiosity is considered to be a means of improving individual ethical morals. Religious values in the aspect of religiosity become a filter that will protect a person/individual from being trapped in deviant behavior. Furthermore, personal costs are one of the considerations in carrying out whistleblowing. This personal cost factor is one of the reasons why someone does

not whistleblower, namely the lack of legal protection for whistleblowers. Personal Cost refers to retaliation from violators to whistleblowers within the organization.

The risk of retaliation can originate from management, colleagues or superiors (Bagustianto, 2015). Another consideration in carrying out whistleblowing is the Status of Wrongdoer (status of perpetrator of fraud). Characteristics that influence the status of wrongdoers include their position in the hierarchy, salary level, professional status and level of education. (Near & Miceli, 1985) stated that the wrongdoer's credibility and power will influence whether the company will take corrective action against the perpetrator and his actions. Therefore, a whistleblower's assessment of the characteristics of the perpetrator is an important factor that can influence the intention to carry out whistleblowing (Iqbal et al., 2019). The role of universities in encouraging students to develop the intention to report fraud is also very large. Universities and other tertiary institutions receive a lot of criticism for their lack of education and training to detect cheating (Jackson, 2013). Albrecht, et al. (2014) explained that there are several factors that cause the failure of educators in higher education in contributing to fraud in financial reports, namely: the absence of adequate ethics education and training, not teaching about fraud and reporting fraud, and, the accounting curriculum is not used as a context to help students develop skills regarding fraud.

The seriousness of the fraud is also one of the factors considered when reporting fraud. The seriousness of fraud can be interpreted as the impact resulting from a violation, both in financial and non-financial terms (Lestari & Yaya, 2017). Each member of the organization's perception of the seriousness of fraud may differ from one another. Forming perceptions of the seriousness of fraud, apart from being related to the amount of fraud, cannot also be separated from the type of fraud that occurred (Bagustianto & Nurkholis, 2015). The higher the level of seriousness of fraud which can result in large losses, the higher the intention to whistleblower. Reporting channels are reporting channels used by whistleblowers to report fraud. To make individuals feel safe in reporting fraud, an anonymous reporting channel must be provided where the identity of the reporter will be kept confidential.

Sarbanes–Oxley in America requires an anonymous reporting channel in an organization's whistleblowing system, which in turn will encourage individuals to provide information without fear of retaliation from perpetrators of fraud. In Indonesia, the Corruption Eradication Commission has a whistleblower protection system with its KPK Whistleblower System (KWS), which protects the identity of fraud reporters. The results of research conducted by Akbar (2016) concluded that anonymous reporting channels can increase intentions to carry

out whistleblowing. (Gao & Brink, 2017). On the other hand, a person is likely to remain silent if he observes that the available reporting channels are not sufficiently beneficial in avoiding retaliation. Putriana, et al.'s (2018) research revealed that the Reporting Channel was unable to moderate the influence of personal costs on the intention to report fraud.

Many studies on whistleblowing have been carried out, including in the private sector and the public/government sector. However, research conducted regarding the intention to report fraud by alumni of accounting study programs who have worked is still rarely carried out. Therefore, based on the background of the problem above and several previous research, this research will try to test whether the factors of Religiosity, Personal Cost, Ethics Education, Status of Wrongdoer, and Level of Seriousness of Fraud influence the intention of alumni of the accounting study program to carry out whistleblowing when they find out about it. indications of fraud or misappropriation. This research also tests the Reporting Channel variable as a variable that moderates the relationship between the personal cost variable and the intention to report fraud variable.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Whistleblowing Intention

Intention is a strong desire to do something that comes from within oneself (Kreshastuti & Prastiwi, 2014). Intention will influence behavior because it must arise first before carrying out any behavior. Bouville (2008) defines whistleblowing as an employee (or former employee) disclosing to a higher level of management (internal reporting) or an organization's external authorities/departments and the public (external reporting) what they believe is illegal or unethical behavior. Many studies have been conducted to find factors that influence people's reporting through reporting interests as a proxy. Reporting intentions are different from actual reporting actions. The existence of a whistleblowing system in an organization shows good organizational governance. However, in reality, implementing whistleblowing is not easy. There are still many individuals who are unwilling to report fraud that occurs even if the person knows about it. Individuals who become whistleblowers will have personal risks (personal costs that arise) in the form of threats of retaliation from perpetrators of fraud (retaliation). This is one of the reasons why individuals do not report fraud that they know about.

Religiosity

According to Fauzan (2013) religiosity is a person's belief in their own religion, beliefs in daily life and their relationship with their religion. Religiosity is considered to be a means of improving individual ethical morals, religious values in the Religiosity aspect become a filter that will protect a person/individual from being trapped in deviant behavior. *Amar maruf nahi munkar*, a fiqh term in Islam, is essentially almost the same concept as whistleblowing. *Amar maruf nahi munkar* contains four word fragments which, when separated from each other, contain the following meanings: *amar*, *ma'ruf*, *nahi*, and *munkar*. Which means enjoining what is good and forbidding bad behavior.

Personal Cost and Reporting Channel

Schultz et al (1993) define Personal Cost as an employee's view of the risk of retaliation or retaliation or sanctions from members of the organization which can reduce employee interest in reporting fraud. Personal Cost is one of the main reasons why someone does not want to report suspected violations because they believe that they will experience retaliation. Retaliation or revenge is a behavior aimed at returning an action that someone has committed.

Lestari and Yaya (2017) found that personal costs had a significant negative effect on the intention to carry out whistleblowing actions. Rizki Bagustianto and Nurkholis (2015) revealed that personal costs do not influence civil servants' interest in carrying out whistleblowing actions.

Gao, et al (2015) stated that reporting channels can be used as a moderating variable of the relationship between personal costs and intention to carry out whistleblowing. Ayers and Kaplan (2005) in their research also found that whistleblowers would be more willing to report an act of fraud if there was a guarantee of security for them. People who are given security guarantees will be more confident about becoming whistleblowers, and conversely, will tend to remain silent if the reporting channel cannot provide guarantees of retaliation from the perpetrator of the fraud later.

Status of Wrongdoer

Another factor that influences a person's intention to become a whistleblower is the risk of reporting fraud perpetrators who have power. The status or level of power of the perpetrator influences a person's intention to become a whistleblower (Gao, Greenberg, and Wong-On-Wing, 2014). ACFE (2018) found that 70% of errors in the public sector occurred at executive or higher managerial levels. Fraud committed by members of an organization with high status

will be more difficult to report by members with low status in the organization. Cortina & Magley (2003) explain that perpetrators of fraud who have high positions in an organization are not easy to report. This is because the perpetrator of the fraud with a higher title/position has the power so he can take retaliatory action.

Ethics Education

Social learning theory explains that a person must learn through a process of observation and direct experience (Bandura, 1971). The learning process will influence a person to behave in accordance with what he has observed. Likewise with the process of reporting fraud. Basri, et al (2017) stated that the possibility of someone reporting an act of fraud will decrease due to little knowledge about whistleblowing. Cho and Song (2015) stated that knowledge about whistleblowing is obtained through a learning process where individuals are taught to observe and recognize organizational support for fraud reporters. Furthermore, understanding whistleblowing will be able to trigger someone to report fraud (Cailier, 2017). Practitioners and professionals, especially in the field of accounting, believe that the topic of ethics must be integrated into the courses or curriculum of accounting study programs in universities. Scott David Williams and Todd Dewett (in Shawver, 2011) explain that ethical decision making is through the interaction of complex individual processes. Loeb (in Shawver, 2011) explains comprehensively the integration of accounting ethics education into courses for students.

Fraud Seriousness Level

Bagustianto & Nurkholis, (2012) stated that the level of fraud among organizational members may differ from each other. It depends on the opinion of each member of the organization. In general, the perception of the severity of fraud is not only related to the value of the fraud, but also cannot be separated from the type of fraud that occurred. Organizational members may respond differently to each type of fraud that occurs (Bagustianto & Nurkholis, 2012). Meanwhile, according to (Janet P. Near & Miceli, 1985), organizational members who know or even observe wrong or fraudulent behavior, especially if the error is serious, will likely have a higher desire to report it.

Previous Research

Reviewing previous research is important work, because it is necessary to find and determine several factors that can influence a person/individual's intention to report fraud. Azis (2020) in his research conducted on employees of 60 Class IIA Yogyakarta prisons revealed that partially, the Religiosity variable had no influence on the intention to carry out whistleblowing. Claudia, et al (2019) who conducted an experimental study on 95 student respondents found that the higher the risk (Personal Cost) and the more powerful the perpetrator of the fraud (higher Status of Wrongdoer), the more the intention to carry out whistleblowing will be reduced. Meanwhile, Astia Putriana, et al (2018) using a questionnaire with the PLS test tool revealed that out of 104 Civil Servants who worked within the Banjarmasin Regional Government, the Personal Cost and Education variables had no effect on the intention to carry out whistleblowing.

The Influence of Religiosity on Whistleblowing Intention

Research conducted by Abdilla (2017) shows that religiosity has no effect on a person's intention to carry out whistleblowing. Meanwhile, the results of Sikstin's (2014) research show that religiosity is proven to have a positive effect on the intention to carry out whistleblowing. So based on the explanation above, the following hypothesis can be formulated:

H1: Religiosity has a positive effect on Whistleblowing Intention

The Influence of Personal Cost on Whistleblowing Intention

Schultz, et al. (1993) defines "Personal Cost as an employee's view of the risk of retaliation or retaliation or sanctions from members of the organization which can reduce employee interest in reporting fraud". Personal Cost is one of the main reasons why someone does not want to report suspected violations because they believe that they will experience retaliation. So based on the explanation above, the following hypothesis can be formulated:

H2: Personal Cost has a positive effect on Whistleblowing Intention

The Influence of Status of Wrongdoer on Whistleblowing Intention

Cortina & Magley (2003) revealed that perpetrators of fraud who have high positions in an organization are not easy to report. This is because the perpetrator of the fraud with a higher title/position has the power so he can take retaliatory action. In other words, the further the level of power between the perpetrator of the fraud and the whistleblower, the greater the possibility that the whistleblower will experience retaliation. Concerns that retaliation could

cause people who have the potential to become whistleblowers to abandon their intention to become whistleblowers. Based on the explanation above, the following hypotheses can be formulated:

H3: Status of Wrongdoer has a positive effect on Whistleblowing Intention

The Influence of Ethics Education on Whistleblowing Intention

The learning process will influence a person to behave in accordance with what he has observed. Likewise with the process of reporting fraud. Basri, et al (2017) stated that the possibility of someone reporting an act of fraud will decrease due to little knowledge about whistleblowing. Cho and Song (2015) stated that knowledge about whistleblowing is obtained through a learning process where individuals are taught to observe and recognize organizational support for fraud reporters. Furthermore, understanding whistleblowing will trigger someone to report fraud (Cailier, 2017). Based on the explanation above, the following hypotheses can be formulated:

H4: Ethics Education has a positive effect on Whistleblowing Intention

The Level of Seriousness of Fraud on Intention to Conduct Whistleblowing

Bagustianto & Nurkholis, (2012) stated that the level of fraud among organizational members may differ from each other. It depends on the opinion of each member of the organization. In general, the perception of the severity of fraud is not only related to the value of the fraud, but also cannot be separated from the type of fraud that occurred. Organizational members may respond differently to each type of fraud that occurs (Bagustianto & Nurkholis, 2012). Meanwhile, according to (Janet P. Near & Miceli, 1985), organizational members who know or even observe wrong or fraudulent behavior, especially if the error is serious, will likely have a higher desire to report it. Therefore, the fifth hypothesis of this research is:

H5: The level of seriousness of fraud has a positive effect on whistleblowing intention

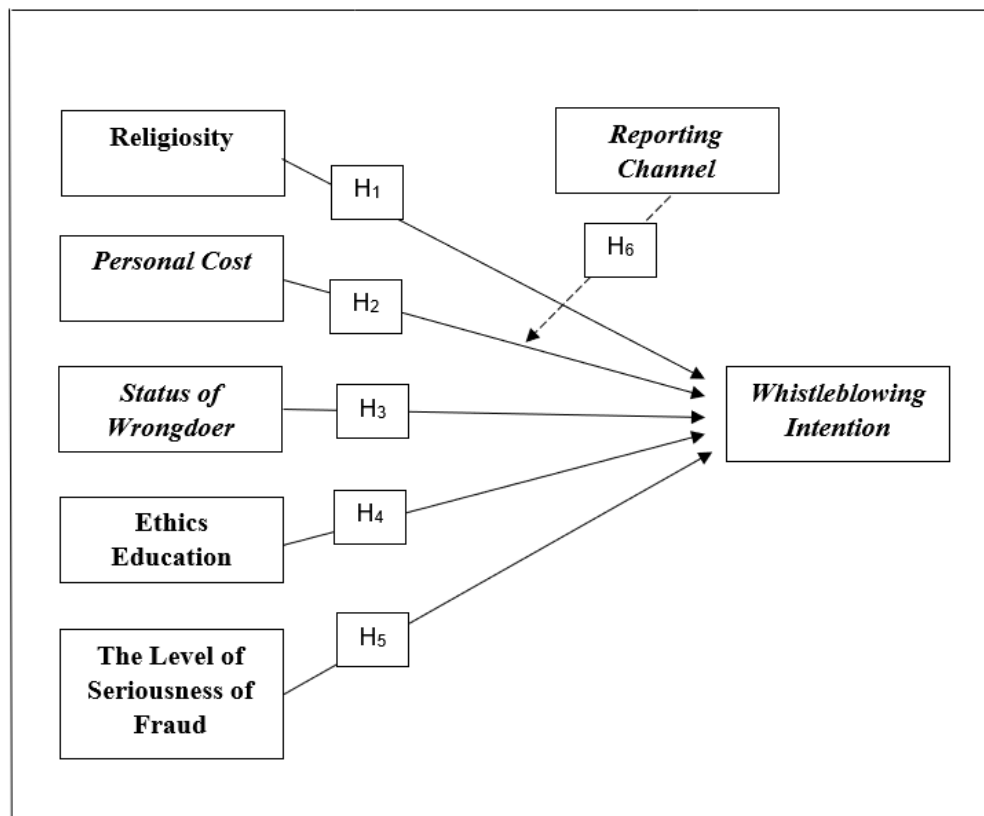
Personal Cost moderated by the Reporting Channel on Whistleblowing Intention

Personal costs arise from retaliation from people who commit violations (wrongdoers) against whistleblowers in the organization. The risk of retaliation can originate from management, colleagues or superiors (Bagustianto and Nurkholis, 2015). Gao, et al (2015) stated that the reporting channel can be used as a moderating variable of the relationship between personal costs and intention to carry out whistleblowing. Ayers and Kaplan (2005) in

their research also found that whistleblowers would be more willing to report an act of fraud if there was a guarantee of security for them. Therefore, the sixth hypothesis is stated:

H6: Personal Cost moderated by the Reporting Channel has a positive effect on Whistleblowing Intention

Figure 2: Research Model



EMPIRICAL METHODOLOGY

The Population in this research are alumni who have worked from graduates of the Accounting Study Program at UIN Sultan Syarif Kasim Riau. By using purposive sampling the number of samples obtained was 100 alumni. The data collection technique in this research uses a questionnaire. The questionnaire was compiled using a Likert Scale with a score of strongly agree (SS): score 5, agree (S): score 4, neutral (N): score 3, disagree (TS): Score 2, strongly disagree (STS): Score 1. The data analysis method used in this research is

a quantitative analysis method using multiple regression analysis method.

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistics of respondents in this study are shown in table 2 below:

Table 2: Descriptive Statistics

Source: Researcher Processed Data Results

Data	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
x1	100	10.00	25.00	22.3100	2.82734
x2	100	6.00	30.00	15.3700	6.48332
x3	100	3.00	15.00	9.9400	2.54185
x4	100	9.00	25.00	20.2500	3.87526
x5	100	10.00	25.00	19.9500	3.14426
Z	100	5.00	25.00	17.2800	4.92997
Y	100	9.00	25.00	21.1100	3.66775
Valid N (listwise)	100				

Quality Test

The results of the data testing that has been carried out produce the calculated r for each variable greater than 0.1966, so all question items are declared valid. Furthermore, the reliability testing carried out showed that the Cronbach's alpha value was above 0.60. So the instruments used in this research are declared reliable or consistent when used in further research.

Hypothesis Tests (T-tests)

Table 3: Hypthesis Tests Result (T-test)

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Coefficients Beta			Tolerance	VIF
1	(Constant)	1.778	2.726		.652	.516		
	X1	.635	.121	.490	5.235	.000	.710	1.409
	X2	-.045	.048	-.079	-.934	.353	.861	1.161
	X3	.032	.125	.022	2.251	.802	.823	1.216
	X4	.209	.090	.220	2.329	.022	.694	1.441
	X5	.041	.110	.035	2.371	.711	.698	1.433
	X2*Z	.029	.062	.039	.464	.644	.893	1.120

a. Dependent Variable: TOTAL_Y

Source: Processed data

The results of a simple linear regression carried out by researchers obtained the following regression equation:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + b_5x_5 + b_2x_2z + e$$

$$Y = 1,778 + 0,635 - 0,045 + 0,032 + 0,209 + 0,041 + 0,029$$

The t test is used to partially test the influence of the independent variable on the dependent variable. To determine the t-table value, the significance level used is 5% with degrees of freedom $df = (n - k)$ where n is the number of observations, k is a variable including constants. The formula for taking a t table with a significant value of 5% is $T \text{ table} = n - k = 100 - 5 = 95 = 1.98525$. Thus, the following results are obtained:

1. Religiosity. It is known that t count (5.235) > t table (1.98525). This means that there is a partial influence of the Religiosity variable on Whistleblowing Intention.
2. Personal Cost. It is known that t count (-0.934) < t table (1.98525). This means that there is no partial influence between Personal Cost on Whistleblowing Intention.
3. Status of Wrongdoer. It is known that t count (2.251) > t table (1.98525). This means that there is a partial influence between Status of Wrongdoer on Whistleblowing Intention.
4. Ethics Education. It is known that t count (2.329) > t table (1.98525). This means that there is a partial influence between Ethics Education on Whistleblowing Intention.
5. The level of seriousness of the fraud. It is known that t count (2.371) > t table (1.98525). This means that there is a partial influence between the level of seriousness of fraud on the intention to carry out whistleblowing.
6. Personal Cost moderated by the Reporting Channel. It is known that t count (0.464) < t table (1.98525). This means that there is no partial influence between Personal Cost moderated by the Reporting Channel on Whistleblowing Intention.

Simultaneous Test (F-Test)

Table 4: Hypothesis Tests Result (F-Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	562.492	6	93.749	11.333	.000 ^b

Residual	769.298	93	8.272	
Total	1331.790	99		

a. Dependent Variable: TOTAL_Y

b. Predictors: (Constant), Z, TOTAL_X1, TOTAL_X2, TOTAL_X3, TOTAL_X5, TOTAL_X4

Source: Researcher Processed Data Results

The results of the multiple linear regression test in this study are shown in table 4 above, it can be seen that the F statistical value is 11.333. It can also be seen that the significance probability value is 0.00, this value is smaller than 0.05. So it can be concluded that the multiple linear regression model in this research can be used to predict the intention to whistleblowing (Y) and it can also be said that the variables X1, X2, X3, X4, and X5 simultaneously influence the intention to whistleblower.

Coefficient of Determination Test (R-Square)

Table 5: Hypothesis Tests Result (R Square)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.650 ^a	.722	.385	2.87611

a. Predictors: (Constant), z, x1, x2, x3, x5, x4

Source: Researcher Processed Data Results

Referring to the results of the coefficient of determination carried out by researchers, it is known that the R Square value is 0.722 or 72.2%. This shows that the variables X1, X2, X3, X4, and X5 Overall, it has an influence of 72.2% on variable Y. Meanwhile, the remaining 27.8% is influenced by other variables not examined in this research.

Discussion of the Results.

The Influence of Religiosity on Whistleblowing Intention.

The results of this hypothesis test indicate that religiosity influences the intention to carry out whistleblowing. The results of this research support research conducted by Sikstin (2014) showing that the religiosity of auditors who work at Public Accounting Firms in Yogyakarta has been proven to have a positive effect on their intention to carry out whistleblowing. However, this research is in contrast to research conducted by Azis (2020) where the Religiosity variable had no effect on the intention to carry out Whistleblowing among Class IIA Yogyakarta Correctional Institution Employees. The lack of influence of

religiosity on the intention to carry out Whistleblowing was also shown in research conducted by Abdilla (2017) and Brian (2021) which was conducted on employees of the D.I. Regional Government Social Service. Yogyakarta.

It can be concluded that the materials and teaching materials for Islamic Religion courses and ethics content in the Accounting study program courses given during lectures at UIN Suska Riau, have had an impact on the provision of grades. -the value of faith and devotion of alumni who have worked in each of their career choices.

The Influence of Personal Cost on Whistleblowing Intention.

Personal cost has no effect on the intention of Accounting alumni who have worked to carry out whistleblowing. The results of this research support research conducted by Rizki Bagustianto and Nurkholis (2015) which stated that personal costs do not influence civil servants' interest in carrying out whistleblowing actions. This could be because local government employees are mentally prepared and experienced to take risks related to their actions in reporting fraud.

The results of observations on the personal cost variable which have no effect on the intention to carry out whistleblowing are also due to the fact that currently there are many institutions, both in the government and private sector, which have a commitment to protect whistleblowers of fraud, such as LPSK (Institute for the Protection of Witnesses and Victims), then LKPP (Government Goods and Services Procurement Policy Institute) which has an online integrated Whistleblowing System (<https://wbs.lkpp.go.id/>), then BPKP with its Whistleblower's System (<https://wbs.bpkp.go.id/>), State Administration Institutions (LAN Whistleblower System, <http://wbs.lan.go.id/sent-pengaduan>), KPK Whistleblower System (<https://kws.kpk.go.id/>) and many other institutions that will protect witnesses and victims from threats from various irresponsible parties.

The Influence of Status of Wrongdoer on Whistleblowing Intention.

The results shows that status of wrongdoer influences the intention to carry out whistleblowing. The results indicate that whistleblowers will consider the status of those who will be reported, because the feeling of confidence in carrying out actions that are considered not commensurate with the expectations or benefits desired from the whistleblowing action.

The Influence of Ethics Education on Whistleblowing Intention.

Ethics education influences the intention to carry out whistleblowing means the learning process will influence a person to behave in accordance with what he has observed. Likewise with the process for reporting acts of fraud. Cho and Song (2015) stated that

knowledge about whistleblowing is obtained through a learning process where individuals are taught to observe and recognize organizational support for whistleblowers (fraud reporters). Basri, et al (2017) stated that a lack of knowledge about whistleblowing will result in fewer people reporting fraudulent acts.

The Influence of Fraud Seriousness on Whistleblowing Intention.

Based on the results of the hypothesis test can be seen that the level of seriousness of fraud has a positive effect on the intention to carry out whistleblowing. These results show that the higher the level of seriousness of fraud, the intention to whistleblowing will also increase. This is because the level of seriousness of fraud is a measure of how serious the fraud is that can harm the institution. Other employees who observe suspected violations will be more likely to carry out whistleblowing if the violation is serious (Waytz et al., 2013).

The Influence of Personal Cost Moderated by the Reporting Channel on Intention to Whistleblowing.

Based on the results of the hypothesis test in table 3 above, it can be seen that there is no influence of the Personal Cost variable which is moderated by the Reporting Channel on Intention to Whistleblowing. Personal costs arise from retaliation from people who commit violations (wrongdoers) against whistleblowers in the organization. The risk of retaliation can originate from management, colleagues or superiors (Bagustianto and Nurkholis, 2015).

CONCLUSION

The findings that the personal cost variable and the personal cost variable moderated by the reporting channel were proven to have no significant influence on the intention to whistleblowing of alumni who are already working. On the other hand, the variables religiosity, status of wrongdoer, ethics education, and level of seriousness of fraud were proven to have a significant effect on the intention to carry out whistleblowing by Accounting alumni who have worked. The results of this research provide guidance for developing an accounting curriculum to integrate ethical content into every accounting course, and provide a mandate to every student while studying at a university to uphold the values of professionalism and faith/devotion when they enter the professional world, whether they become entrepreneurs, traders, or when you are an employee at an agency, whether in the government or private sector.

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