The Influence of Professional Commitment, Moral Intensity, Machiavellian Nature And Serious Violation Against The Whistleblowing Intention Of Tax Employees

Lusiana Permata Dewi, Merliyana
Department of Accounting
Sekolah Tinggi Ilmu Ekonomi Indonesia
Jakarta, Indonesia
lusianapermatadewi57@gmail.com; amansaefurahman@gmail.com

Abstract - This study aims to analyze the effect of professional commitment, moral intensity, machiavellian nature and seriousness of violations on whistleblowing intention. The population in this study were all tax employees in East Jakarta (KPP Madya Jakarta Timur, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta Duren Sawit). The sample in this study were 88 respondents. This study uses an associative research strategy. In this research the research method used is quantitative. The data used in this study are primary data in the form of questionnaires and the data processing method used in this study is multiple linear regression analysis. The results of this study indicate that professional commitment has a positive effect on whistleblowing intention, moral intensity has a positive effect on whistleblowing intention, machiavellian nature has a positive effect on whistleblowing intention and the seriousness of violation has a positive effect on whistleblowing intention.

Keywords: Professional Commitment, Moral Intensity, Machiavellian Nature, Serious Violation Against, Whistleblowing Intention

berupa kuesioner dan metode pengolahan data yang digunakan
dalam penelitian ini adalah analisis regresi linier berganda. Hasil
penelitian ini menunjukan bahwa komitmen profesional
berpengaruh positif terhadap intensi whistleblowing, intensitas
moral berpengaruh positif terhadap intensi whistleblowing, sifat
machiavellian berpengaruh positif terhadap intensi whistleblowing
dan keseriusan pelanggaran berpengaruh positif terhadap intensi
whistleblowing.

Kata Kunci: Komitmen Profesional, Intensitas Moral, Sifat
Machiavellian, Keseriusan Pelanggaran, Intensi
Whistleblowing

I. Introduction

From year to year, the problem of fraud is increasingly being found, even in several
countries, including Indonesia, which has become a very common occurrence. The most common
acts of fraud are in the industrial sector or government sector and make this the center of public
attention. One of the most frequent acts of fraud is corruption. According to the Association of
Certified Fraud Examiners (ACFE) Indonesia Chapter 2016 in collaboration with the Center for
Research and Prevention of White-collar Crime (P3K2P) STIE Perbanas Surabaya which conducted
research on fraud that occurred in Indonesia said in their research that many respondents agreed with
the statement of corrupt actions that the most common in Indonesia. Respondents also stated that the
biggest loss was in the criminal act of corruption with an average loss of Rp. 100 million to Rp. 500
million rupiah per case (Association of Certified Fraud Examiners (ACFE) Indonesia Chapter, 2016).

Transparency International conducted a survey of Public Sector Agencies in Indonesia because
among the public, Public Sector Agencies are still synonymous with cor-
rupt images. One of the public sector agencies that is synonymous with a cor-
rupt image is the Directorate General of Taxes.

According to the 2017 Global Corruption Barometer, the Directorate General of Taxes occupies the
fourth position as an institution that has a corrupt image in Indonesia. People in Indonesia still
question the professionalism, morals and ethical behavior of the tax employee profession.

According to Sekar (2017), tax officials make people lose trust and the image of tax
employees is not good because of the corruption that is often done by unscrupulous tax officials. This
will result in not optimal tax revenue for the state. Therefore, the Directorate General of Taxes should
implement a whistleblowing mechanism to restore public confidence in the Directorate General of
Taxes. 3 principles in whistleblowing, namely the principle of prevention, early detection and
effective handling. To prevent acts of corruption, it can also be done by prioritizing the Fiscal Crime
approach to tax officials. This fiscal approach does not eliminate the authority of the Directorate General of Taxes to impose disciplinary penalties or forward the case to law enforcement. The results
and progress of report handling are also communicated with the whistleblower. Then in
implementing whistleblowing, several supporting factors are needed for someone in implementing
whistleblowing so that there will be no more fraud that occurs in taxation agencies. Some of the
factors that can support whistleblowing are professional commitment, moral intensity, machiavellian
nature and the seriousness of the offense. According to Sidqi’s (2016) research, professional
commitment has no effect on whistleblowing intention, perhaps due to differences between
respondents and previous researchers. An accountant’s professional commitment may conflict with
the commitment to his organization, so that accountants will experience an ethical dilemma if they
find allegations of fraud or violations so they tend not to whistleblowing. Meanwhile, Xenia’s
research (2018) states that professional commitment affects whistleblowing intention. The higher the
professional commitment of an employee in accepting these professional norms and values, the
higher the tendency for them to consider internal whistleblowing to be an important thing and the
higher the likelihood that they will conduct internal whistleblowing.
Based on the differences in the research above, the researcher is very motivated to conduct research on the differences in the results of the 2 previous studies. Researchers will also add several variables to support the research and change respondents. Many researchers conduct research on auditors but the act of fraud and the intention of whistleblowing not only involves auditors but in the Taxation Agency there are also acts of fraud and whistleblowing intentions so that researchers turn respondents into tax officials. Researchers also want to know how much the factors mentioned above can influence tax officials in whistleblowing, so that there are no more fraudulent acts committed by tax officials.

"THE INFLUENCE OF PROFESSIONAL COMMITMENT, MORAL INTENSITY, MACHIAVELLIAN NATURE AND SERIOUS VIOLATION AGAINST THE WHISTLEBLOWING INTENTION OF TAX EMPLOYEES"

II. BASIS OF THEORY AND HYPOTHESIS DEVELOPMENT

Professional Commitment

Commitment is a step or action taken to sustain a particular choice of action so that the choice of action can be carried out steadily and wholeheartedly. Professionalism has several meanings, namely gems, professionalism means an expertise, has certain qualifications, experience in accordance with the field of expertise. Second, the definition of professionalism refers to a standard of work, namely the moral principles and professional ethics. Third, professional means moral. Professional commitment is defined as the intensity of identification and involvement of individuals with their profession. This identification requires some level of agreement between individuals with the goals and values that exist in the profession, including moral and ethical values. Professional commitment is the level of individual loyalty to the profession as perceived by the individual. In order for a person to behave properly, he must maintain professional ethics which are regulated in a code of ethics. In a professional association, the highest level of commitment is emphasized which is manifested by quality work as well as a guarantee of success for the tasks it faces.

Moral Intensity

In terms of language, intensity can be interpreted as a state of level or measure of its intensity, while moral is defined as a term spoken by humans who call other humans in actions that have positive values (Husniati, 2017). So moral intensity is a level of one's judgment regarding whether it is true or false. Moral intensity is related to the theory put forward by Ajzen (1991), namely the theory of planned behavior (Theory of Planned Behavior) which explains that to take someone's action begins with good intentions, including whistleblowing based on strong intentions. Moral intensity becomes the control of the behavior of each individual in acting, the better the morale they have, then this will be reflected in their behavior which ultimately has a positive value in the eyes of others (Saputra et al., 2015).

Machiavellian Nature

Machiavellianism was introduced by an Italian political philosopher named Niccolo Machiavellian (1469-1527). Machiavellian nature is a belief or perception that is believed about interpersonal relationships. This perception will form a personality that underlies attitudes in relationships with other people. Machiavellian personality is a personality that lacks affection in personal relationships, ignores conventional morality, and shows low ideological commitment. Machiavellian personalities have a tendency to manipulate other people, very low respect for others. Machiavellian people have a tendency to be selfish, manipulative and aggressive. Machiavellian is common and acceptable in the perception of the business profession but not the type of character that is attractive to the profession of accountants, auditors and tax officials. Accountants, auditors and tax officials are required to have ethical responsibilities that are even more important than other
professional responsibilities. The existence of the profession is very dependent on the public's trust as professional service users.

**Serious Violation Against**

The seriousness of the offense was identified as the magnitude of the consequences of a moral problem. The magnitude of the consequences is related to the moral intensity, so that if the consequences of a problem are greater, the greater the moral intensity. The seriousness of a violation can be defined as the effect that may result from a violation both financially and non-financially (Lestari dk, 2017). The perception of each member of the organization about the seriousness of fraud may differ from one another. The perception of the level of seriousness of fraud is not only related to the magnitude of the value of fraud, but also cannot be separated from the type of fraud that occurs (Bagustianto dk, 2015). Violations that incur relatively large losses or are often considered serious offenses.

**Whistleblowing Intention**

Ajzen (2005) states that intention is an indication of how strong a person's belief is to try a behavior, and how much effort will be used to perform the behavior. According to Theory of Planned Behavioral, the intention to perform a behavior is the strongest predictor for the emergence of this behavior. According to Ajzen (1991), which is the main factor in Theory of Planned Behavior, intention is a function of three main determinants, first is personal behavior factors, second is social influence, and the third is related to individual control (Ajzen, 2005). According to Elias (2008) also defines whistleblowing as disclosure by members of an organization (former members or who are still members) of illegal, immoral, or without legitimacy under the control of the leadership to an individual or organization which may result in corrective action. Thus the practice or act of fraud can be carried out by employees or by company management. Meanwhile, fraud reporters are generally more often committed by subordinates / employees or better known as whistleblowers. The level of responsibility for reporting violations is assessed by considering whether the reporting of questionable actions is an employee's duty as part of the company or agency, rather than a personal obligation (Rahardian, 2010). Generally more often done by subordinates / employees or better known as whistleblowers. The level of responsibility for reporting violations is assessed by considering whether the reporting of questionable actions is an employee's duty as part of the company or agency, rather than a personal obligation (Rahardian, 2010).

**Hypothesis Development**

H1 : Professional Commitment affects Whistleblowing Intention.
H2 : Moral Intensity affects the Whistleblowing Intention.
H3 : Machiavellian Nature affects the Whistleblowing Intention.
H4 : Serious Violation Against affects the Whistleblowing Intention.
H5 : Professional Commitment, Moral Intensity, Machiavellian Nature and Serious Violation Against have an effect on Whistleblowing Intention

**III. RESEARCH METHODS**

**Research Strategy**

The strategy used in this study is an associative research strategy. Associative research is research that aims to determine the effect or relationship between two or more variables (Sugiyono, 2013). While the research method used is a quantitative method in the form of scores on the answers
given by respondents to the questions in the questionnaire. The quantitative approach is a method used to present research results in the form of numbers or statistics (Sugiyono, 2014).

**Research Population**

The population of this study were all tax officials in East Jakarta.

### Table 1: Research Population

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax office</th>
<th>Address</th>
<th>Number of employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>KPP Madya East Jakarta</td>
<td>Street MI Ridwan Rais No. 5A-7 Gambir, Central Jakarta</td>
<td>121</td>
</tr>
<tr>
<td>2</td>
<td>KPP Pratama Jakarta Matraman</td>
<td>Street Matraman Raya No. 43 RT. 2 RW. 3 Palmeriam, Matraman District, East Jakarta</td>
<td>89</td>
</tr>
<tr>
<td>3</td>
<td>KPP Pratama Jakarta Pulogadung</td>
<td>Street Pramuka Kav. 31 RT. 11 RW. 5 Utan Kayu North, Matraman District, East Jakarta</td>
<td>107</td>
</tr>
<tr>
<td>4</td>
<td>KPP Pratama Jakarta Kramat Jati</td>
<td>Street Dewi Sartika No. 189 A RT. 2 RW. 5 Cawang, Kramat Jati District, East Jakarta</td>
<td>112</td>
</tr>
<tr>
<td>5</td>
<td>KPP Pratama Jakarta Cakung Satu</td>
<td>Street Pulo Buaran VI Blok JI No. 11 RW. 9 Jatinegara District Cakung, East Jakarta</td>
<td>96</td>
</tr>
<tr>
<td>6</td>
<td>KPP Pratama Jakarta Cakung Dua</td>
<td>Street Sri Sultan Hamengkubuwono IX Km. 25 RT. 15 RW. 1 Ujung Menteng, Cakung District, East Jakarta</td>
<td>98</td>
</tr>
<tr>
<td>7</td>
<td>KPP Pratama Jakarta Duren Sawit</td>
<td>Street Matraman Raya No. 43 RT. 2 RW. 3 Palmeriam, Matraman District, East Jakarta</td>
<td>102</td>
</tr>
</tbody>
</table>

Source: Direktorat Jendral Pajak

**Research Samples**

In this study only part of the population will be taken due to limitations in the study in terms of time, energy and population size. Therefore the research sample taken must be truly representative so that the determination of the sample size of the respondents uses the Slovin formula which is shown as follows:

\[ n = \frac{N}{1 + N(e)^2} \]

Information:

- **n** = Sample size / Number of respondents
- **N** = Population size
- **e** = The percentage of allowance for accuracy of sampling errors that can still be tolerated; **e** = 0.1

The total population in this study was 725 tax employees, so the leeway percentage used was 10% because the population in this study was large and the results of calculations could be rounded off to achieve suitability. So to find out the research sample, with the following calculations:
\[ n = \frac{725}{1 + 725 (0.1)^2} \]

\[ n = \frac{725}{87.87} = 8.25 \text{ round to } 88 \]

So the sample in the study was 88 respondents

**Data and Data Collection Methods**

The type of data used in this research is primary data, because the data is obtained directly from the source without intermediaries. According to Sekaran (2011), primary data is data that refers to information obtained first-hand by researchers relating to variables of interest for specific purposes of study. In this study, data sources were obtained directly by distributing questionnaires to respondents. Data collection used in this research is a questionnaire or questionnaire, by bringing the questionnaire directly to the research site.

**Data analysis method**

The data analysis method used in this study is multiple linear regression analysis to provide an overview of the effect of professional commitment, moral intensity, machiavellian nature and seriousness of violations on whistleblowing intention. Before testing the hypothesis, you should test the data quality analysis consisting of the validity test which is a tool to measure whether a questionnaire is valid or not (Ghozali, 2016) and the reliability test is a consistency test of an instrument that produces a consistent measure. Then proceed with the classic assumption test which consists of a normality test which aims to test whether in a regression model, the confounding variables or their residuals are normally distributed or not. Then the multicollinearity test aims to see whether or not there is a correlation between the independent variables in a regression model, if there is a correlation between the independent variables, then the relationship between these variables is not orthogonal. Finally, the multicollinearity test aims to see whether there is a correlation between the independent variables in a regression model, if there is a correlation between the independent variables, then the relationship between these variables is not orthogonal.

After the data quality test and classical assumption test were carried out, it was followed by hypothesis testing consisting of multiple linear regressions which aims to test the hypothesis, namely the effect of professional commitment, moral intensity, machiavellian nature and seriousness of violations on whistleblowing intentions. Then the \( t \) statistical test is performed to show how far the influence of each independent variable is on the dependent variable. After completion, the \( F \) statistical test aims to prove that the independent variables simultaneously have an influence on the dependent variable. The purpose of the \( F \) statistical test is to test all independent variables on the dependent variable independently and significantly.
IV. RESEARCH RESULT

Validity Test Results

Table 2: Professional Commitment Validity Test Results

<table>
<thead>
<tr>
<th>Variable (X1)</th>
<th>r count</th>
<th>r table (α = 5%)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement 1</td>
<td>0.590</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 2</td>
<td>0.602</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 3</td>
<td>0.599</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 4</td>
<td>0.583</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 5</td>
<td>0.687</td>
<td>0.164</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed Research Data, 2020

Based on the table above, the results of the calculation of the validity of Professional Commitment (X1) show that all statement items are declared valid because r count for all statement items is greater than r table at the significance level (α) = 5%, which is equal to 0.164. Then all the statement items are declared valid or valid.

Table 3: Result of Moral Intensity Validity Test

<table>
<thead>
<tr>
<th>Variable (X2)</th>
<th>r count</th>
<th>r table (α = 5%)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement 1</td>
<td>0.643</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 2</td>
<td>0.654</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 3</td>
<td>0.586</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 4</td>
<td>0.601</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 5</td>
<td>0.625</td>
<td>0.164</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed Research Data, 2020

Based on the table above, the results of the calculation of the Moral Intensity validity test (X2) show that all statement items are declared valid because r count for all statement items is greater than r table at the significance level (α) = 5%, which is equal to 0.164. So it can be concluded that all the statement items are declared valid or valid.

Table 4: Machiavellian Nature Validity Test Results

<table>
<thead>
<tr>
<th>Variable (X3)</th>
<th>r count</th>
<th>r table (α = 5%)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement 1</td>
<td>0.652</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 2</td>
<td>0.751</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 3</td>
<td>0.664</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 4</td>
<td>0.680</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 5</td>
<td>0.674</td>
<td>0.164</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed Research Data, 2020
Based on the table above, the results of the calculation of the validity test of Machiavellian properties (X3) indicate that all statement items are declared valid because r count for all statement items is greater than r table at the significance level (α) = 5%, which is equal to 0.164. From this statement it can be concluded that all the items of the statement are declared valid or valid.

Table 5: Results of the serious violation validity test

<table>
<thead>
<tr>
<th>Variable (X4)</th>
<th>r count</th>
<th>r table (α = 5%)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statement 1</td>
<td>0.681</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 2</td>
<td>0.654</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Case 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statement 1</td>
<td>0.642</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 2</td>
<td>0.722</td>
<td>0.164</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed Research Data, 2020

Based on the table above, the results of the calculation of the seriousness of violation validity test (X4) show that all statement items are declared valid because the r count for all statement items is greater than r table at the significance level (α) = 5%, which is equal to 0.164. So it can be concluded that all the items of the statement are declared valid or valid.

Table 6: Whistleblowing Intention Validity Test Results

<table>
<thead>
<tr>
<th>Variable (Y)</th>
<th>r count</th>
<th>r table (α = 5%)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement 1</td>
<td>0.732</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 2</td>
<td>0.750</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 3</td>
<td>0.632</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 4</td>
<td>0.698</td>
<td>0.164</td>
<td>Valid</td>
</tr>
<tr>
<td>Statement 5</td>
<td>0.598</td>
<td>0.164</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed Research Data, 2020

Based on the table above, the results of the calculation of the Whistleblowing Intention (Y) validity test indicate that all statement items are declared valid because r count for all statement items is greater than r table at the significance level (α) = 5%, which is equal to 0.164. It is concluded that all statement items are declared valid or valid.
Reliability Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Total Items</th>
<th>Cronbach’s Alpha Reliability Value</th>
<th>Critical Value</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Commitment</td>
<td>5</td>
<td>0.803</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Moral Intensity</td>
<td>5</td>
<td>0.730</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Machiavellian nature</td>
<td>5</td>
<td>0.794</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Serious Violation Against</td>
<td>2</td>
<td>0.651</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Whistleblowing Intention</td>
<td>5</td>
<td>0.826</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: Processed Research Data, 2020

Based on the table above, the reliability test results on professional commitment, moral intensity, machiavellian nature, seriousness of violation and intention of whistleblowing, the reliability coefficient of each Professional Commitment is 0.803, Moral Intensity is 0.730, Machiavellian Character is 0.794, Seriousness of Case 1 Offense is 0.651, Seriousness Violation Case 2 is 0.776 and Whistleblowing Intention is 0.826. This value is greater than the critical value which is equal to 0.60, so that all statement items are declared reliable (reliable). Based on this explanation, it shows that each statement item used will get consistent data and if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

Normality Test Results

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>88</td>
</tr>
<tr>
<td>Normal Parameters, Mean</td>
<td>6,671</td>
</tr>
<tr>
<td>b</td>
<td>5,916</td>
</tr>
<tr>
<td>Most Extreme Differences, Absolute</td>
<td>, 182</td>
</tr>
<tr>
<td>Most Extreme Differences, Positive</td>
<td>, 105</td>
</tr>
<tr>
<td>Most Extreme Differences, Negative</td>
<td>, 182</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>, 104</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>, 093</td>
</tr>
</tbody>
</table>
Based on the Kolmogorov-Smirnov non-parametric test table, it can be concluded that the significance value is 0.093, this means that the data meets the normality test because it has a significant value greater than 0.05 and is normally distributed. Thus, the assumptions or normality requirements in the regression have been met and further testing can be carried out.

Based on Figure 1 shows that it appears that the data spreads around the diagonal line and always follows the direction of the diagonal line. So it can be concluded that the residual value is normally distributed. Thus the normality assumption for the residual value in the multiple linear regression analysis in this study can be fulfilled.

Multicollinearity Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>Commitment_professional</td>
<td>.467</td>
</tr>
<tr>
<td>Moral intensity</td>
<td>.536</td>
</tr>
<tr>
<td>Machiavellian nature</td>
<td>.559</td>
</tr>
<tr>
<td>Serious Violation Against</td>
<td>.543</td>
</tr>
</tbody>
</table>

Based on the table above, the tolerance value exceeds 0.1 (10%) and the VIF value is less than 10 so that the regression model does not experience multicollinearity. It can be concluded that
The Influence of Professional Commitment, Moral Intensity, Machiavellian Nature And Serious Violation Against The Whistleblowing Intention Of Tax Employees

there is no relationship or correlation between the independent variables and the dependent variable used in this study.

Heteroscedasticity Test Results

Based on the scatterplot graph in the image above, it can be seen that the dots are spread randomly, and are spread either above or below the zero on the Y axis. It can be assumed that heteroscedasticity does not occur in the regression model, so the regression model is feasible to use.

Results of Multiple Linear Regression Analysis

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>608</td>
<td>1,036</td>
<td>1,823</td>
<td>.118</td>
</tr>
<tr>
<td>1</td>
<td>Commitment_professional</td>
<td>13,496</td>
<td>,180</td>
<td>,304</td>
</tr>
<tr>
<td></td>
<td>Moral intensity</td>
<td>4,560</td>
<td>,155</td>
<td>,186</td>
</tr>
<tr>
<td></td>
<td>_Machiavellian nature</td>
<td>1,935</td>
<td>,099</td>
<td>,127</td>
</tr>
<tr>
<td></td>
<td>Serious Violation Against</td>
<td>2,087</td>
<td>,102</td>
<td>,164</td>
</tr>
</tbody>
</table>

a. Dependent Variable : Whistleblowing Intention

Source: SPSS output (data processed, 2020)

The multiple correlation coefficient analysis using the formula:

\[ IW = 0.608 + 13.496 \text{ KP} + 4.560 \text{ IM} + 1.935 \text{ SM} + 2.087 \text{ KSP} + e \]

Information :

IW = Whistleblowing Intention
KP = Professional Commitment
IM = Moral Intensity
BC = Machiavellian Nature
The regression equation above can be explained as follows:

a. Based on the information above, the regression equation shows a constant value of 0.608 which means that in the absence of independent variables (Professional Commitment, Moral Intensity, Machiavellian Nature and Serious Violation), the dependent variable (Whistleblowing Intention) has reached a value of 0.608.

b. The professional commitment variable has a regression coefficient of 13.496, which means that if other variables have a constant value, then each one-unit increase in the value of the professional commitment variable results in an increase in the value of the whistleblowing intention variable by 13.496 or it can also be said that professional commitment has a positive effect on the intention, whistleblowing.

c. The moral intensity variable has a regression coefficient of 4.560, which means that if other variables have a constant value, then each one unit increase in the value of the moral intensity variable results in an increase in the value of the whistleblowing intention variable by 4.560 or it can also be said that moral intensity has a positive effect on intention, whistleblowing.

d. The machiavellian variable has a regression coefficient of 1.935, which means that if other variables have a constant value, each one unit increase in the value of the machiavellian variable results in an increase in the value of the whistleblowing intention variable by 1.935 or it can also be said that machiavellian character whistleblowing intention.

e. The violation seriousness variable has a regression coefficient of 2.087, which means that if the other variables have a constant value, each one unit increase in the seriousness of the violation variable results in an increase in the whistleblowing intention variable by 2.087 or it can also be said that the seriousness of the violation has a positive effect on the intention, whistleblowing.

Statistical Test Results t

<table>
<thead>
<tr>
<th>Coefficientsa</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>.608</td>
<td>1.036</td>
</tr>
<tr>
<td>Commitment_professiona</td>
<td>13.496</td>
<td>1.180</td>
</tr>
<tr>
<td>_Moral intensity</td>
<td>4.560</td>
<td>.155</td>
</tr>
<tr>
<td>_Machiavellian nature</td>
<td>1.935</td>
<td>.099</td>
</tr>
<tr>
<td>Serious_violation</td>
<td>2.087</td>
<td>.102</td>
</tr>
</tbody>
</table>

a. Dependent Variable : Whistleblowing Intention

Source: SPSS output (data processed, 2020)

Based on the table above, using multiple linear regression analysis, the results of the professional commitment variable obtained the t value of 7.756, this value is greater than the t table value of 1.66235 (t count> t table) and the significance value in the table above is 0.007. where less than 0.05 then H0 is rejected and Ha is accepted. So it can be concluded that professional commitment has a significant effect on whistleblowing intention.
The Influence of Professional Commitment, Moral Intensity, Machiavellian Nature And Serious Violation Against The Whistleblowing Intention Of Tax Employees

The moral intensity variable obtained the t value of 2.682, this value is greater than the t table value of 1.66235 (t count> t table) and the significance value in the table above is 0.026 which is smaller than 0.05, then H$_0$ is rejected and Ha is accepted. So it can be concluded that moral intensity has a significant effect on whistleblowing intention.

The machiavellian variable obtained a t value of 1.829, this value is greater than the t table value of 1.66235 (t count> t table) and the significance value in the table above is 0.039 which is smaller than 0.05, then H$_0$ is rejected and Ha is accepted. So it can be concluded that the machiavellian character has a significant effect on whistleblowing intention.

The seriousness of the violation variable obtained a t value of 2.203, this value is greater than the t table value of 1.66235 (t count> t table) and the significance value in the table above is 0.000 which is smaller than 0.05, then H$_0$ is rejected and Ha is accepted. So it can be concluded that the seriousness of the violation has a significant effect on whistleblowing intention.

**Statistical Test Results F**

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>407,601</td>
<td>1</td>
<td>407,601</td>
<td>3.901</td>
<td>0.023b</td>
</tr>
<tr>
<td>Residual</td>
<td>216,037</td>
<td>86</td>
<td>30,952</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>696,107</td>
<td>87</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable : Whistleblowing Intention

b. Predictors: (Constant), Commitment_professional, Moral intensity, Machiavellian nature, Serious Violation Against

Source: SPSS output (data processed, 2020)

Based on the sig column. (significant) in the table of F test results above, obtained sig. 0.023 is smaller than the probability 0.05 or 0.023 < 0.05, then H$_0$ is rejected and Ha is accepted. So it can be concluded that Professional Commitment, Moral Intensity, Machiavellian Nature and Serious Violation have a significant effect on Whistleblowing Intention.

**Result of the coefficient of determination (R2)**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.843a</td>
<td>.710</td>
<td>.755</td>
<td>5.750</td>
</tr>
</tbody>
</table>

a. Predictors : (Constant), Commitment_professional, Moral intensity, Machiavellian nature, Serious Violation Against

b. Dependent : Whistleblowing Intention

Source: SPSS output (data processed, 2020)
Based on table 4.19 it means that the variables of professional commitment, moral intensity, machiavellian nature and seriousness of the offense simultaneously (together) have an effect on whistleblowing intention by 0.755 or 76% while the rest is influenced by other variables outside this regression equation or variables that are not researched.

Discussion of Research Results

The Effect of Professional Commitment on Whistleblowing Intentions

Based on the results of statistical calculations in table 4.17, it is known that the t value of 7.756 is greater than the t table value of 1.66235 (t count> t table) and the significant value in the table is 0.007 which is smaller than 0.05. The results of the data processing were obtained from questionnaires filled out by tax officials in (KPP Madya East Jakarta, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta Duren Sawit). Based on this explanation, it can be concluded that Professional Commitment has a significant effect on Whistleblowing Intention and the results of this study support the First Hypothesis (H₁) about Professional Commitment to Whistleblowing Intention.

The Effect of Moral Intensity on Whistleblowing Intention

Based on the results of statistical calculations in table 4.17, it is known that the t value of 2.682 is greater than the t table value of 1.66235 (t count> t table) and the significant value in the table is 0.026 which is smaller than 0.05. The results of the data processing were obtained from questionnaires filled out by tax officials in (KPP Madya East Jakarta, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta Duren Sawit). Based on this explanation, it can be concluded that Moral Intensity has a significant effect on Whistleblowing Intention and the results of this study support the Second Hypothesis (H₂) about Moral Intensity on Whistleblowing Intention.

The Effect of Machiavellian Nature on Whistleblowing Intention

Based on the results of statistical calculations in table 4.17, it is known that the t count is 1.829 greater than the t table value, namely 1.66235 (t count> t table) and the significant value in the table is 0.039 which is smaller than 0.05. The results of the data processing were obtained from questionnaires filled out by tax officials in (KPP Madya East Jakarta, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta Duren Sawit). Based on this explanation, it can be concluded that Machiavellian Characteristics has a significant effect on Whistleblowing Intention and the results of the study support the Third Hypothesis (H₃) about Machiavellian Traits on Whistleblowing Intentions.

The Effect of Serious Violation Against on Whistleblowing Intention

Based on the results of statistical calculations in table 4.17, it is known that the t count of 2.203 is greater than the t table value of 1.66235 (t count> t table) and the significant value in the table is 0.000 which is smaller than 0.05. The results of the data processing were obtained from questionnaires filled out by tax officials in (KPP Madya East Jakarta, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta Duren Sawit). Based on this explanation, it can be concluded that the seriousness of violation has a significant effect on the intention of whistleblowing and the results of the research support the fourth hypothesis (H₄) about the seriousness of violations on the intention of whistleblowing.
The Influence of Professional Commitment, Moral Intensity, Machiavellian Nature and Serious Violation Against on Whistleblowing Intention

Based on the results of statistical calculations in table 4:18, it is known that sig. 0.023 is less than the probability of 0.05 or 0.023 <0.05. Then $H_0$ is rejected and $H_a$ is accepted. The results of the data processing were obtained from questionnaires filled out by tax officials in (KPP Madya East Jakarta, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta Duren Sawit). This shows that simultaneously the results of this study support the Professional Commitment, Moral Intensity, Machiavellian Nature and Serious Violation Against Whistleblowing Intensity.

IV. CONCLUSION, RECOMMENDATION AND LIMITATIONS OF THE RESEARCH

Conclusion

This research was conducted to determine whether the effect of professional commitment, moral intensity, machiavellian nature and seriousness of violations on the whistleblowing intention of tax employees. Based on the research that has been done, the following conclusions can be drawn:

1. Based on the research results, professional commitment has a significant effect on whistleblowing intention. With the existence of professional commitment, tax employees will always be motivated to take whistleblowing actions and there will be acts of fraud that occur in agencies, companies or organizations.
2. Based on the research results, moral intensity has a significant effect on whistleblowing intention. The greater the moral intensity of the tax employee, the greater the desire of the tax employee to take whistleblowing, because moral values are very influential in preventing bad intentions.
3. Based on the research results, the machiavellian character has a significant effect on whistleblowing intention. The greater the machiavellian nature of the tax employee, the more willing the tax employee is to take whistleblowing, because tax employees who have a machiavellian nature will not allow themselves to feel losses due to fraud.
4. Based on the research results, the seriousness of violations has a significant effect on whistleblowing intention. The seriousness of the violation will have a big impact on the loss of the agency, company or organization, the higher the seriousness of the violation, the higher the desire for a person to take whistleblowing, because it is to safeguard the good name of agencies, companies and organizations and prevent losses that occur to themselves

Suggestion

Based on the results of the research and the research conclusions above, the researcher provides some suggestions that will be used by tax officials and future researchers, which are as follows:

1. For agencies, researchers suggest to further tighten existing regulations regarding fraud, this will be a vigilance for employees not to commit acts of fraud. Agencies must also pay more attention to their employees and always provide support so that employees always carry out their work properly, professionally, uphold morals and honestly. One of the supports that can be given is by rewarding exemplary employees. This will provide motivation to work harder and implement existing regulations.
2. For tax officials, researchers suggest that they maintain their professional commitment so that they can always be trusted by the public in helping them. Tax officials must also uphold moral values to avoid actions that violate rules and norms. Tax officials must also contribute more in the process of each agency's progress.
For future researchers, it is recommended to add more variables that can influence someone to take whistleblowing actions that have not been used in this study. Therefore, the broader knowledge obtained.

**Research Limitations**

While conducting research, there are many limitations that further researchers might use as a reference for future research and their limitations are as follows:

1. The scope of this research is very limited, because it is only in the East Jakarta area which consists of (KPP Madya East Jakarta, KPP Madya Jakarta Timur, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta Duren Sawit).
2. Due to the current condition of an outbreak, it is very difficult to obtain data according to the sample that has been determined due to the existence of the WFO and WFH work systems.
3. This study also experienced difficulties in the research licensing process due to the work system that was adjusted to the current state of the outbreak. This study only used a number of factors that influenced tax officials to whistleblowing due to time constraints and current circumstances.

**V. LIST OF REFERENCES**


Association of Certified Fraud Examiners. 2017. Indonesian Fraud Survey. ACFE Indonesia Chapter.

Bagustianto, Rizki dk. 2015. Factors Affecting the Interest of Civil Servants (PNS) to Perform Whistleblowing Actions (Studies on PNS BPK RI). Student Scientific Journal. 3 (1), 1411-2393.


The Influence of Professional Commitment, Moral Intensity, Machiavellian Nature And Serious Violation Against The Whistleblowing Intention Of Tax Employees


Joneta, Chintya. 2016. The Influence of Professional Commitment and Ethical Considerations on Intention of Whistleblowing: Locus of Control as Moderation Variable. JOM Fekon, 3 (1), 735-748.


Kinanti, Setyawati Bhekti. 2019. The Effect of Ethical Climate, the Level of Serious Violation Against Whistleblowing Intention. Thesis. Sanata Dharma University.


The Influence of Professional Commitment, Moral Intensity, Machiavellian Nature And Serious Violation Against The Whistleblowing Intention Of Tax Employees


Yunika, NE dk. 2018. Individual and Situational Factors as Predictors of Individual Intention to Conduct Whistleblowing. FEB Student Scientific Journal, 6 (2).