

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

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***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

Abstrak – Penelitian ini bertujuan untuk menganalisis pengaruh komitmen profesional, intensitas moral, sifat machiavellian dan keseriusan pelanggaran terhadap intensi whistleblowing. Populasi dalam penelitian ini adalah seluruh pegawai pajak yang ada di Jakarta Timur (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 dan KPP Pratama Jakarta Duren Sawit). Sampel dalam penelitian ini sebanyak 88 responden. Penelitian ini menggunakan strategi penelitian asosiatif. Dalam penelitian ini metode penelitian yang digunakan adalah kuantitatif. Data yang digunakan dalam penelitian ini adalah data primer

berupa kuesioner dan metode pengolahan data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan 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 corrupt images. One of the public sector agencies that is synonymous with a corrupt 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.

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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.

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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 a whistleblower. 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 a whistleblower. 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

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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

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

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:

$$n = \frac{725}{1 + 725 (0,1) 2}$$

$$n = \frac{725}{8.25} = 87.87 \quad \text{round to 88}$$

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

Variable (X1)	r count	r table ($\alpha = 5\%$)	Information
Statement 1	0.590	0.164	Valid
Statement 2	0.602	0.164	Valid
Statement 3	0.599	0.164	Valid
Statement 4	0.583	0.164	Valid
Statement 5	0.687	0.164	Valid

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

Variable (X2)	r count	r table ($\alpha = 5\%$)	Information
Statement 1	0.643	0.164	Valid
Statement 2	0.654	0.164	Valid
Statement 3	0.586	0.164	Valid
Statement 4	0.601	0.164	Valid
Statement 5	0.625	0.164	Valid

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

Variable (X3)	r count	r table ($\alpha = 5\%$)	Information
Statement 1	0.652	0.164	Valid
Statement 2	0.751	0.164	Valid
Statement 3	0.664	0.164	Valid
Statement 4	0.680	0.164	Valid
Statement 5	0.674	0.164	Valid

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

Variable (X4)	r count	r table ($\alpha = 5\%$)	Information
Case 1			
Statement 1	0.681	0.164	Valid
Statement 2	0.654	0.164	Valid
Case 2			
Statement 1	0.642	0.164	Valid
Statement 2	0.722	0.164	Valid

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

Variable (Y)	r count	r table ($\alpha = 5\%$)	Information
Statement 1	0.732	0.164	Valid
Statement 2	0.750	0.164	Valid
Statement 3	0.632	0.164	Valid
Statement 4	0.698	0.164	Valid
Statement 5	0.598	0.164	Valid

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.

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Reliability Test Results

Table 7 : Reliability Test Results

Variable	Total Items	Cronbach's Alpha Reliability Value	Critical Value	Information
Professional Commitment	5	0.803	0.60	Reliable
Moral Intensity	5	0.730	0.60	Reliable
Machiavellian nature	5	0.794	0.60	Reliable
Serious Violation Against	2	0.651	0.60	Reliable
	2	0.776	0.60	Reliable
Whistleblowing Intention	5	0.826	0.60	Reliable

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 8 : Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		88
Normal Parametersa,	Mean	6,671
b	Std. Deviation	5,916
Most Extreme Differences	Absolute	,182
	Positive	,105
	Negative	-,182
Kolmogorov-Smirnov Z		,104
Asymp. Sig. (2-tailed)		,093

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction

Source: SPSS output (data processed, 2020)

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.

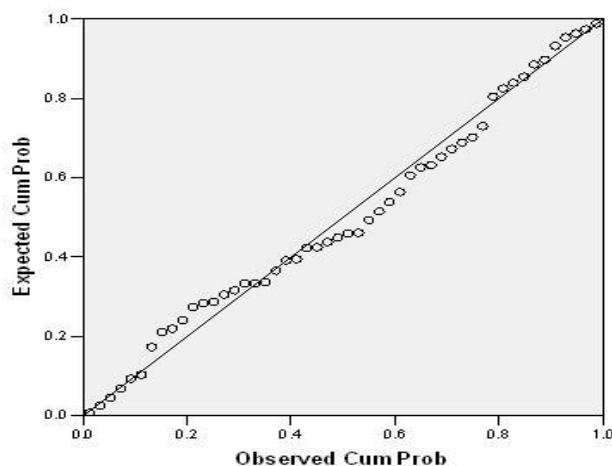


Image 1 Normal Plot Graph

Normal PP Plot of Standardized Residual Regression

Dependent Variable: _Whistleblowing Intention

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 9 : Multicollinearity Test Results

Coefficients ^a			
Model	Collinearity Statistics		
	Tolerance	VIF	
1	Commitment_professional	,467	4,165
	_Moral intensity	,536	3,342
	_Machiavellian nature	,559	4,109
	Serious Violation Against	,543	4,287

a. Dependent Variable : Whistleblowing Intention

Source: SPSS output (data processed, 2020)

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

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

Heteroscedasticity Test Results

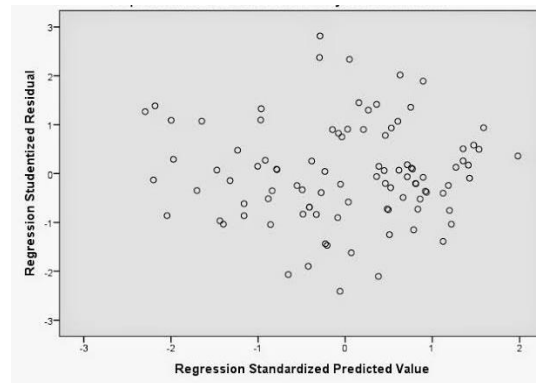


Figure 2 Scatterplot Graph of Heteroscedasticity Test

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 10 : Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,608	1,036		1,823	,118
	Commitment_professional	13,496	,180	,304	7,756	,007
	_Moral intensity	4,560	,155	,186	2,682	,026
	_Machiavellian nature	1,935	,099	,127	1,829	,039
	Serious Violation Against	2,087	,102	,164	2,203	,000

a. Dependent Variable : Whistleblowing Intention

Source: SPSS output (data processed, 2020)

The multiple correlation coefficient analysis using the formula:

$$IW = 0.608 + 13.496 KP + 4,560 IM + 1,935 SM + 2,087 KSP + e$$

Information :

IW = Whistleblowing Intention

KP = Professional Commitment

IM = Moral Intensity

BC = Machiavellian Nature

KSP = Serious Violation Against

e = Error

The regression equation above can be explained as follows:

- 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.
- 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.
- 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.
- 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.
- 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 11: Statistical Test Results t

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,608	1,036		1,823	,118
	Commitment_professiona	13,496	,180	,304	7,756	,007
	_Moral intensity	4,560	,155	,186	2,682	,026
	_Machiavellian nature	1,935	,099	,127	1,829	,039
	Serious_violation	2,087	,102	,164	2,203	,000

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 H_a is accepted. So it can be concluded that professional commitment has a significant effect on whistleblowing intention.

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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 H_a 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 H_a 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 H_a 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 12: Statistical Test Results F

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	407,601	1	407,601	3,901	, 023b
	Residual	216,037	86	30,952		
	Total	696,107	87			

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 H_a 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 13: Result of Determination Coefficient Test (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 843a	, 710	, 755	5,750

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 (H_1) 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 (H_2) 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 (H_3) 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 (H_4) about the seriousness of violations on the intention of whistleblowing.

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

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.

3. 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.

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