2021 - Maulida Biduri Hermawan. CAN RETALIATION MODERATE

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CAN RETALIATION MODERATE THE INFLUENCE OF PERSONAL COST, PROFESSIONAL COMMITMENT AND ETHICAL ENVIRONMENT ON PNS INTEREST IN WHISTLEBLOWING?

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ABSTRACT

This study aims to determine whether the retaliation variable can moderate the personal cost, professional commitment, and ethical environment variables in the interest of the Civil Service Inspectorate of Sidoarjo Regency in whistleblowing. This study uses primary data while samples are taken by random sampling by distributing questionnaires through google form to get 45 respondents. This study indicates that the variables of professional commitment and ethical environment have a significant effect on interest in whistleblowing. Still, personal costs are stated to have no effect. The retaliation variable can moderate the influence of the personal cost and ethical environment variables on interest in whistleblowing. So it can be concluded that there is quasi-moderation, which means that the variable that moderates the relationship between the independent variable and the dependent variable and at the same time becomes the independent variable. The results of this study are stated to be very useful for the Sidoarjo Regency Inspectorate; besides that, this research provides input so that the Sidoarjo Regency Inspectorate improves the whistleblowing system flow for internal employees themselves.

KEYWORDS: Ethical Environment; Personal Cost; Professional Commitment; Whistleblowing.

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INTRODUCTION

Cases of fraud and violations have always been a hot topic of discussion to date, as is the frequency with which these two things are reported in the mass media. Since December 2019, the COVID-19 outbreak has made significant changes to the world economy. In Indonesia, the coronavirus has spread in 508 regencies/cities in 34 provinces (Halim, 2020). In addition to the increasing number of deaths worldwide, Covid-19 also can trigger Covid-19 related fraud. Fraud is a deliberate deception, including the act of lying, covering up something, manipulating, hoarding and others. In layman's terminology, fraud refers to deviant behavior related to legal consequences (Nucha, 2020). The impact of the Covid-19 pandemic resulted in a decrease in business income (Sasmitha, 2021). A lot of news circulating on the Internet states that there will be potential for fraud during this pandemic. "As reported by the FBI website, the potential value of this Covid-19-related fraud case reaches 5 million USD or equivalent to Rp. 79.4 billion." (Rahma, 2020). This potential for fraud arises because the exact mechanism for using funds during and after the pandemic is unknown (Rahma, 2020).

The Indonesian people were disappointed by the minister members of the Advanced Indonesia Cabinet, Minister of Social Affairs Juliari Peter Batubara, and four other suspects who became suspects in procuring social assistance for Covid-19. The KPK suspects that Juliari Peter Batubara received bribes worth Rp. 17 billion from two social assistance packages related to basic needs for handling Covid-19. The money was obtained from deducting a fee of IDR 10,000 per social assistance package. The corruption money obtained was allegedly used to pay for the various personal needs of Juliari P. Batubara (BBC, 2020).

Meanwhile, in Sidoarjo, the Regent of Sidoarjo was sentenced to 3 years in prison with a fine of Rp. 200 million subsidiaries to 6 months in prison and replacement money of Rp. 250 million for corruption. (Kurniawan, 2020). The Chief Justice of the Corruption Court, Tjokorda Gede Artana, said that the defendant Saiful Illah had been legally proven and believed to be guilty of committing a criminal act of corruption together with other high-ranking officials. "Saiful Ilah was proven to have violated Article 11 of Law Number 31 of 1999 as amended by 7 Number 20 of 2001, in conjunction with Article 55 paragraph 1 to 1 of the Criminal Code, concerning the Eradication of Corruption Crimes" (Ginanjar, 2020).

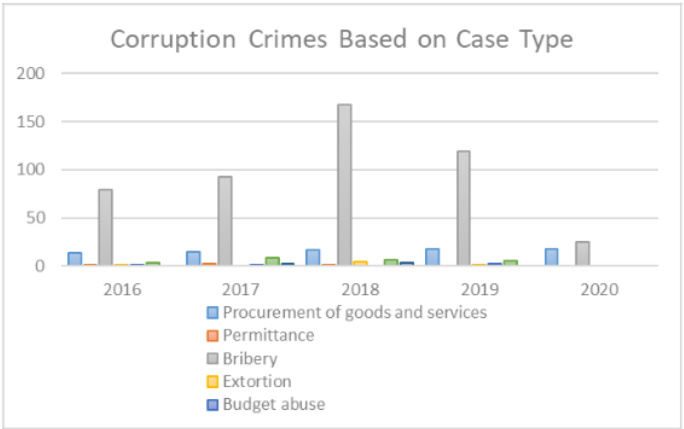

Figure 1. Corruption Crimes are based on the type of case (KPK, 2020a)

Source: https://www.kpk.go.id/id/statistik/penindakan/tpk-berdasarkan-jenis-perkara , Updated June 1, 2020

Saiful Illah did not support and succeed in the government's program in terms of eradicating corruption. He and the related officials accepted bribes from (private) contractors to win in the bidding for the construction of several projects. Figure 1 shows that the Corruption Crime (TPK), which is a form of fraud, shows that bribery cases have the highest rate every year.

From several examples of these cases, whistleblowing is an action that might reduce fraud. Whistleblowing refers to the efforts made by employees or former employees to disclose something that they believe is an error that occurred in their place of work to prevent cases of fraudulent financial reporting that harm the company itself or other parties (Rianti, 2017). "The effectiveness of whistleblowing in disclosing fraudulent financial statements is not only recognized by accountants and regulators in the United States but also in other countries" (Panjaitan, 2018). "This opinion conforms with the Report to the Nation, which is published by the Association of Certified Fraud Examiners (ACFE) every two years, which always places tips at the top of the ranking of sources of fraud revealers." (Abdullah, 2018). "The Main Inspectorate of the Secretary-General (Setjen) of the Indonesian House of Representatives (DPR RI) has developed a whistleblowing application for its employees to report alleged criminal acts of corruption within the Secretariat General of the DPR RI" (Shofa, 2020).

An employee will face an ethical dilemma because whistleblowing is a fairly complex phenomenon. On the one hand, whistleblowers can be considered heroes because they have good intentions and the courage to reveal irregularities and fraud. On the other hand, whistleblowers are considered traitors because they have exposed irregularities in the organization. Therefore, not all employees aware of fraud will report the fraud to the company leadership or the public. Stimulants that can make employees want to practice whistleblowing are rewards for what they have done. The research results (Hardi et al., 2020) show that rewards affect interest in whistleblowing. (Nurhidayat & Kusumasari, 2019) revealed that the intentions developed by a whistleblower drive whistleblowing. This attitude can lead to courage in the reporter even though the norms and controls that are felt internally common in the organization are not conducive to such actions.

There are three activities to minimize fraud: prevention, detection, and response (Lubis & Ovami, 2020). The higher the level of fraud, the question arises about the perceptions and factors that can influence the intentions of employees/employees in whistleblowing and how much influence these factors can play. Several previous studies discussed whistleblowing, including the research conducted by (Daniyarti, 2020) regarding the intensity of whistleblowing in the banking sector, then by (Nucha, 2020) conducted at KPP Semarang city. (Latan et al., 2020) also examined the same theme in customers who shop at online stores (Mustapha & Siaw, 2012) in accounting students in Malaysia. All of these studies have had different results. Therefore, the factors influencing employee intentions in whistleblowing need to be tested and investigated further because there are several different results with various research objects.

This research is a modification and development of research conducted by (Rianti, 2017) dan (Nugraha, 2017). The difference between this research and previous research lies in the different objects of research. Previous researchers chose the taxation sector, namely KPP Semarang and banking companies located in Pekanbaru City. In contrast, this research was conducted on Civil Servants who work in the Office of the Inspectorate of Sidoarjo Regency, an internal auditor who has the task of testing the compliance of Regional Apparatus Organizations (ODP) in a Regional Government. The district/city

inspectorate is the Government's Internal Supervisory Apparatus (Lutfi & Biduri, 2018). The next difference lies in the variables used. This study uses more complex variables, namely personal cost, professional commitment, ethical environment, and retaliation, as moderating variables in previous studies, mainly using this theory using the Theory of Planned Behavior (TPB). In contrast, this study added the theory of Prosocial organizational behavior.

In addition, there are differences in the test equipment used. Two previous studies used SPSS version 17 and version 20 to process the data, using the SmartPLS version 3.0 test tool. Partial Least Square, or PLS, has several advantages: it can be done for a minimal number of samples with more accurate results. In addition, PLS can process data in various directions simultaneously easily.

These things show a research gap in the differences in the results of various studies in previous studies. This study has updated the types of more complex variables by using different test equipment of earlier studies. This makes a supporting factor for further testing.

The type of moderation used in this study is full moderation. Employees are the front line in eradicating fraud; the employee's lack of courage in reporting the fraud is due to revenge from the reported person (retaliation), which will be received by employees who act as whistleblowers. Retaliation or retaliation is behavior that is intended to return an action that someone has done. "Retaliation plays a very important role in deciding whistleblowing actions" (Rianti, 2017). Retaliation may be driven by the organization's desire to silence whistleblowers and prevent disclosure. Examples of retaliation are salary cuts, dismissals, and even threats that employees will receive. Therefore, the lower the retaliation, the greater the employee's interest in whistleblowing. Research on the effect of the retaliation variable on employee interest in whistleblowing is still rarely done in Indonesia. Still, there are previous studies that have been conducted by (Rianti, 2017) which stated that the retaliation variable has no effect in moderating the X variable against Y, which was tested with BRI employees in Riau Province as respondents. This study has the same conclusion as the research conducted by (Nikmah, 2014) with internal auditors at the Inspectorate General of several ministries in Indonesia. (Nugraha, 2017) stated that the retaliation variable affected moderating the X to Y variable, which was tested with banking respondents in Pekanbaru City. This research is in accordance with research conducted by (Nucha, 2020) with the object of research by the Semarang City Tax Office.

The formulation of the problem in this study is whether each variable Personal Cost, professional commitment, and ethical environment affect employee interest in whistleblowing. The second problem formulation is whether the retaliation variable can moderate the influence of each Independent variable on the dependent variable. It is also important to prove whether retaliation as a moderating variable can strengthen the influence of personal cost, professional commitment, and ethical environment on employee interest in whistleblowing.

The personal cost has a relationship with Whistleblowing intentions. Personal cost is a factor that is one of the main reasons someone does not want to report fraud and violations. The personal cost is a person's perception of the risk of retaliation received from people in the organization who oppose reporting actions. Personal costs should be minimized as much as possible to increase employee interest in whistleblowing because the higher the perception of personal costs a person has, the lower the whistleblowing intention. Research on personal costs has been carried out by (Nugraha, 2017) and

(Wakerkwa et al., 2018), which stated that the personal cost variable affects the interest in whistleblowing. However, (Raharjo, 2015) dan (Abdullah, 2018) have different results; the study stated that personal cost does not affect interest in whistleblowing. To measure this variable using the case scenario (Lestari & Yaya, 2017) and (Ramadhany, 2017) with a Likert scale of 1-5.

H₁: *Personal costs affect employee interest in doing whistleblowing.*

Professional commitment has a relationship with interest in whistleblowing because employees who are more committed to their profession have a higher interest in whistleblowing. High professional commitment can encourage an accountant and all employees to behave in accordance with their duties, namely working for the public and corporate interests. Professional commitment requires employees to uphold the values and norms that apply in a company or organization in accordance with professional standards. Faradiza's research (2020) found that professional commitment does not affect whistleblowing. Meanwhile, according to research by (Rianti, 2017) and (Nucha, 2020), professional commitment significantly affects whistleblowing. To measure this variable using questions that have been modified in research conducted by (Nikmah, 2014) dan (Rianti, 2017) using a Likert scale 1-5.

H₂: *Professional commitment affects employees' whistleblowing interest*

The ethical environment has a relationship with employee interest in Whistleblowing. Environmental ethics is a human moral policy in associating with their environment. A well-formed ethical environment in an agency can increase employee interest in doing whistleblowing. This is in accordance with the theory of planned behavior, which states that the ethical environment as a subjective norm perceives social pressure in carrying out certain behaviors. A good ethical environment will positively impact employee interest in doing whistleblowing, or the higher the ethical environment, the higher the interest in doing whistleblowing. However, research conducted by (Nucha, 2020) stated that the ethical environment has no significant effect on whistleblowing intentions. The research has the opposite result with the research result by (Nugraha, 2017) and (Odiatma, 2017) which stated that the ethical environment affects the intention to do whistleblowing. To measure this variable using questions that have been modified in previous research conducted by (Nucha, 2020) and (Kristanti, 2018) that applied Likert 1-5 Scale.

H₃: The ethical environment affects employee whistleblowing interest

Personal cost is the perception that each individual has of the risk of retaliation that will be received. The employee's intention to do whistleblowing will be stronger if the employee's personal cost is low. A high level of personal cost proves that a company or organization has a very high retaliation to its members. Interest in whistleblowing will decrease if the perception of personal costs is greater and the level of retaliation is high.

H₄: *The retaliation variable affects the personal cost variable on the interest in employee whistleblowing.*

Professional commitment is a perception that has the nature of loyalty, enthusiasm, determination, and someone's expectations according to the system, values, or norms that will later direct someone to act in accordance with procedures to carry out their duties following their profession. Employees should be at the forefront of eradicating fraud. The reason for the employee's lack of courage in reporting the fraud is the potential for revenge from the reported person (retaliation). Interest in whistleblowing will decrease if there is less professional commitment and a high level of retaliation.

H5: *The retaliation variable affects the professional commitment variable on employee interest in whistleblowing.*

A good ethical environment will have a positive impact on employee interest in doing whistleblowing. But not all companies or organizations can apply a good ethical environment because managers or high-ranking officials will gain wealth from the proceeds of fraud, resulting in retaliation. If the ethical environment is good, then the level of retaliation in the company will be low, and the interest in employee whistleblowing is high, and vice versa.

H6: *The retaliation variable affects the ethical environment variable on employee whistleblowing interest*

From the hypothesis described above, the conceptual framework in this study is as follows

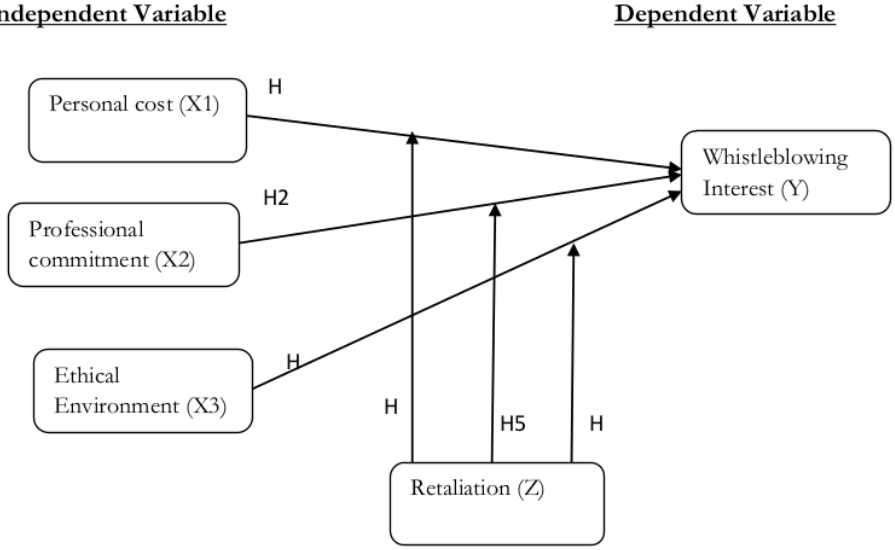

Figure 2. Conceptual Framework

METHOD

Type of Research

The study used a quantitative approach with a survey using a questionnaire that was then tested, measured, and analyzed using statistical procedures. Quantitative research methods can be interpreted as methods used to examine certain populations and samples to test the established hypothesis (Sugiyono, 2017, p. 8)

Location

This research was conducted at the Office of the Inspectorate of Sidoarjo Regency, East Java Province.

Population and Sampling

The population in this study are employees who work at the Sidoarjo Regency Inspectorate Office who are internal auditors who has the task of testing the compliance of Regional Apparatus Organizations (ODP) in a Regional Government. The Regency/City Inspectorate is one of in the Government's Internal Supervisory Apparatus (Lutfi & Biduri,

2018). The technique used in this study is random sampling, one of the simple techniques of probability sampling because sampling provides equal opportunities for each member of the population to be selected as a member of the sample and is carried out randomly. Thus, the sample in this study was Civil Servants of the Sidoarjo Regency Inspectorate, with a total of 45 respondents.

Source and Type of Data

The type of data used in this research is quantitative. The source of data in this study is primary data. This study uses a questionnaire as a technique in collecting data that is given directly to respondents.

Data Collecting Technique

The data in this study were collected using a questionnaire distributed to the sample. Respondents' answers were then measured using a Likert scale which was used to measure a person's perceptions, opinions, and attitudes about the phenomenon in research (Sugiyono, 2017, p. 93). Each answer has a category score of strongly agree of 5, agree with a score of 4, neutral with a score of 3, disagree with a score of 2, and strongly disagree with a score of 1.

Data Analysis Technique

This study uses Partial Least Square (PLS) with the SmartPLS 3.0 version because this application has the advantage that it can be carried out for a minimal number of samples with more accurate results. In addition, PLS can process data in various directions simultaneously, quickly, and simply.

PLS measures the model or what is often called the outer model was used to test the validity and reliability of the data. This test finds out how each indicator relates to its latent variables and the consistency of respondents' answers to the research questionnaire. The measurement of this model was carried out using the PLS Algorithm. Measurement of the inner model (structural model) was done by looking at the value of R2 to show a better level of determination. Analysis of variant (R2) or determination played a role in finding the influence of the independent variable on the dependent variable. Bootstrapping did the structure of this model.

RESULTS AND DISCUSSION

Descriptive Analysis

a. **Respondents Characteristics based on Gender**
   The data below shows that of the respondents as many as 45 people, most of them are female, with 26 respondents or 58% and the rest are male as many as 19 respondents or 42%.

Table 1. Gender

No	Gender	Quantity	Percentage
1.	Male	19	42%
2.	Female	26	58%
Total		45	100%

b. Characteristics of Respondents Based on Education Level

No	Degree	Quantity	Percentage
1	S3	00	0%
2	S2	06	13%
3	S1	24	53%
4	D3	07	16%
5	SMU	08	18%
	Total	45	100%

Table 2. Characteristics of Respondents Based on Education Level

The data shows that most of the respondents have the latest education degree S1 (Bachelor) as many as 24 respondents or 53% of 45 respondents, then the last education degree is high school as many as 08 respondents or 18%, the last education degree is D3 (Diploma) as many as 07 people. Or 16% and the last education degree is S2 (masters) as many as six respondents or 13%.

Model Assessment (Outer Model)

The model estimation, or what is often called the outer model, is used to test the validity and reliability of the data.

a. Validity Test

According to (Sugiyono, 2017) validity is the degree of determination of the data created on the object of research with data that can be disclosed by the researcher. The validity test of the study used convergent and discriminant validity. The Convergent Validity test can be seen from the loading factor value for each construct indicator which is expected to be greater than 0.7. The discriminant validity test is to look at the comparison of the latent vertical correlation and the square root of the AVE; the second is cross-loading which requires the load factor to be above 0.5 and higher than other constructions.

In Figure 3, it can be seen that there are still several indicators that are not valid because they have a value of < 0.7. Therefore, several indicators including X1.1, X2.1, X2.2, X2.4, X2.6, X3.2, Z.6, Y.2 and Y.6 must be removed so that the appropriate results are obtained. as depicted in Figure 4.

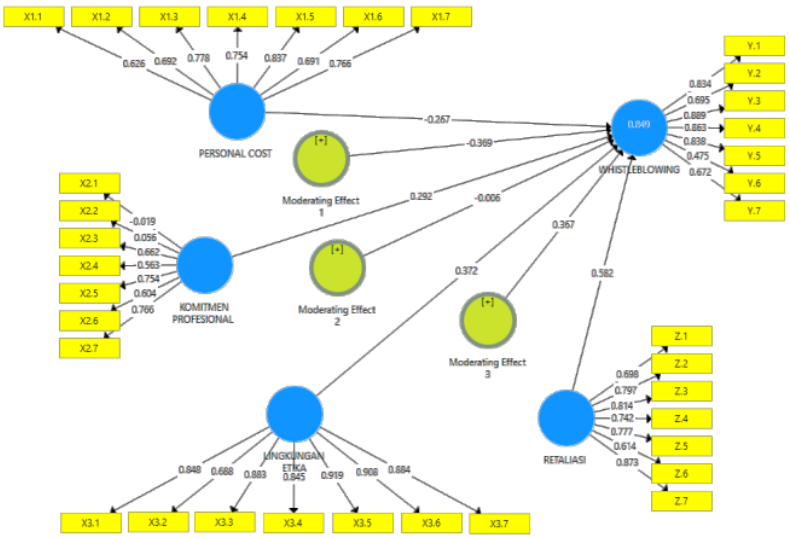

Figure 3. The Relation of Latent Variable and Indicator

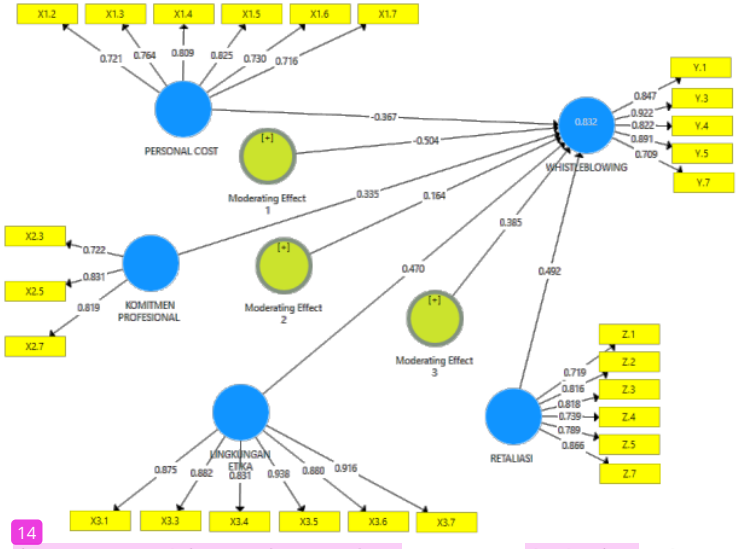

Figure 4.
The Relation of Latent Variable and Indicator (After Drow)

Next, discriminant validity can be seen from comparing the loading values on the intended construct. From the comparison results, the value of the intended construct loading must be greater. The process is continued with the Average Variance Extracted (AVE) test. The expected AVE value is more than 0.5 and less than the square root value of the AVE. From all these tests, all data are categorized as valid and have sufficient discriminant validity.

Table 3.
AVE and AVE Square Root Value

	AVE	Akar AVE
X1	0.580	0.762
X1*Z	1.000	1.000
X2	0.628	0.792
X2*Z	1.000	1.000
X3	0.788	0.888
X3*Z	1.000	1.000
Y	0.708	0.842
Z	0.629	0.793

Table 4.
Latent Variable Correlation

	X2	X3	X1.Z	X2.Z	X3.Z	X1	Z	Y
X2	0.792							
X3	0.618	0.888						
X1.Z	0.032	-0.170	1.000					
X2.Z	0.065	0.104	0.679	1.000				
X3.Z	0.112	-0.192	0.858	0.617	1.000			
X1	0.590	0.781	-0.347	0.038	-0.220	0.762		
Z	0.504	0.511	-0.176	0.014	-0.052	0.604	0.796	
Y	0.690	0.696	-0.227	0.035	-0.062	0.641	0.774	0.842

b. Reliability Test

The reliability test was used to measure the consistency of the measuring instrument in measuring the consistency of respondents answering each question item in the research instrument questionnaire. Reliability testing is done by looking at the Cronbach alpha value, which must be greater than 0.6, and the composite reliability value must be greater than 0.7.

	Cronbach Alpha	*Composite Reliability*
X2	0.702	0.834
X3	0.946	0.957
X1.Z	1.000	1.000
X2.Z	1.000	1.000
X3.Z	1.000	1.000
X1	0.855	0.892
Z	0.881	0.910
Y	0.895	0.923

Table 5. Cronbach Alpha dan Composite Reliability

Table 5 shows that the Cronbach alpha value for each construct has a value greater than 0.6, and the composite reliability value for each construct is greater than 0.7, so it can be concluded that the measurements used in this measurement are reliable. A latent variable has high reliability if the value of composite reliability and Cronbach alpha is above 0.7.

Structural Model Assessment (Inner Model)

a. Variant Analysis (R^2) or Determniation Test

The assessment of the inner model (structural model) was carried out by looking at the value of R^2 to show a better level of determination. Variant analysis (R^2) or determination determines the influence of the independent variable on the dependent variable. Bootstrapping does the structure of this model.

Table 6 shows that the R Square value is 0.832, this means that the contribution of Personal Cost (X1), Professional Commitment (X2) Environmental Ethics and Retaliation (Z) variables to the variable of PNS Interest to Whistleblowing is 0.832 or 83.2%. While the remaining 16.8% obtained from 100% - 84.8% is a contribution from other variables outside the study. Based on the description, it can be concluded that the independent variable can explain the dependent variable on a strong scale, because the value is > 0.75 (Imam Ghozali, 2015).

	R Square	R Square Adjust
Y	0.832	0.800

Table 6. R Square

b. Hypotheses Test

Testing the hypotheses was carried out by considering the significant values between constructs, t-statistics and p-values. This value is obtained through bootstrapping test. The rules of thumb used in this study are t-statistical values > 1.96 with a significant level of p-values of 5%, namely 0.05. For the results of bootstrapping can be seen in Figure 5.

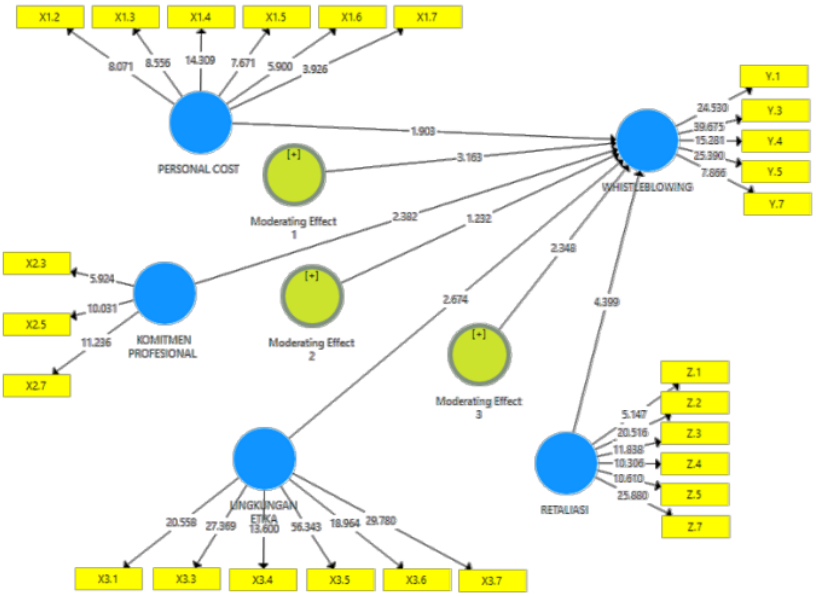

Figure 5. Bootstrapping Result

Discussion

The influence of personal cost on employee whistleblowing interest

The results of the estimation of the relationship between personal costs and the interest of civil servants to conduct whistleblowing show at-value of 1.903 < t-table value (1.96) and P Values of 0.058 > 0.05. This value indicates that personal costs do not affect the interest of the Sidoarjo Regency Inspectorate employees to take whistleblowing actions at a significant level of 5%.

This research result conforms with the results of research conducted by (Raharjo, 2015) dan (Nurkholis, n.d.). This result is probable because employees in Indonesia have unique characteristics that do not consider personal costs as a factor influencing their interest in taking whistleblowing actions. Respondents in this study were employees of the Sidoarjo Regency Inspectorate who had educational/training background, experience, and work related to auditing. Therefore, they are familiar with fraud and how to disclose it. In addition, the way to disclose whistleblowing or disclose a finding that shows fraud in the Sidoarjo Regency Inspectorate is through the management channel, which is to report gradually to each level of position so that it is more effective and directed. This is because each audit finding will be discussed to determine the actions to be taken. This is also supported by the management, who is always wise in making decisions so that prospective whistleblowers feel safe and are in a position with a low level of personal cost. The higher the intention to do whistleblowing, the lower the level of personal costs owned by the

employees, and this causes respondents to assume that they have a high interest in whistleblowers but in the channels and forms of whistleblowing that have the lowest personal costs. (Nurkholis, n.d.).

	Original Sample (O)	Sample Mean (M)	Standart Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X1 -> Y	-0.367	-0.357	0.193	1.903	0.058
X2 -> Y	0.335	0.327	0.141	2.382	0.018
X3 -> Y	0.470	0.502	0.176	2.674	0.008

Table 7.
X1, X2, and X3 , and Y

The effect of professional commitment on employee whistleblowing interest

The estimation results of the relationship between professional commitment variables and civil servants' interest in whistleblowing has a P Value of 0.018 <0.05 and has a t-value of 2.382 which indicates that the value is greater than the t-table (0.196). These results can be interpreted that the professional commitment variable has a significant effect on the interest of the Sidoarjo Regency Inspectorate employees in whistleblowing. These results are in accordance with the concept of prosocial organization behavior theory and the professional commitment itself, which states that whistleblowing is a positive social behavior that can provide benefits to the organization in the form of protecting the organization.

The results conform with rese4arch by (Joneta et al., 2016) dan (Rianti, 2017) which stated that professional commitment has a significant positive effect on the interest in doing whistleblowing because the professionalism carried by the auditor is a driving factor for taking actions that prioritize ethics. Thus, an auditor or a professional employee will maintain his trust, independence, and integrity. If fraud occurs, his professional spirit will be disturbed so that he has the confidence to reveal the fraud. In addition, the Inspectorate's employees get an increase in capability in accordance with the Government's Internal Supervisory Apparatus (APIP) on an annual basis in the form of character education, village supervision training, etc.) Auditors who have high performance tend to have low acceptance of behavioral deviations (Hariani & Adri, 2017). The greater the professional commitment possessed by employees, the greater the drive for whistleblowing.

The influence of the ethical environment on employee interest in whistleblowing

The estimation results of the relationship between the ethical environment variable and the interest of civil servants in whistleblowing show the P Values of 0.008 <0.05 with a t-value of 2.674 < t-Table value (1.96), so it can be stated that the ethical environment variable has a significant effect at a significant level of 5% on the interest of the Sidoarjo Regency Inspectorate Employees in whistleblowing.

The results of this study matchesh the results of previous research conducted by (Odiatma, 2017) and (Nugraha, 2017). Research shows that the ethical environment variable has a significant effect on employee interest in whistleblowing. The higher or better the existing ethical environment, the higher the employee's interest in whistleblowing. This shows that the existing ethical environment can foster ethical behavior for employees. In addition, the vision and mission, and values (leadership and management influence), peer group

influence, and ethical training (sanctions and rewards) that have been properly implemented can guide decision-making.

Table 8. Z in X1, X2, and X3 on Y

	Original Sample (O)	Sample Mean (M)	Standart Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Z -> Y	0.492	0.473	0.112	4.399	0.000
X1*Z -> Y	-0.504	-0.477	0.159	3.163	0.002
X2*Z -> Y	0.164	0.126	0.134	1.232	0.218
X3*Z -> Y	0.385	0.403	0.164	2.348	0.019

One of the reasons for this healthy work environment is that inspectors always conduct morning briefings to control and remind all employees to do their jobs in accordance with ethics and apply a good work culture. In addition, employees receive educational training programs that are inserted outbound, which aims to foster a sense of kinship among employees so that there is no sense of seniority among employees.

The influence of personal cost on employee interest in whistleblowing with retaliation as a moderating variable.

The moderating effect between personal cost, retaliation and civil servant interest in whistleblowing shows a P Values of 0.002 <0.05 and a t-value of 3.163. These results indicate that t-statistic > t-Table with a significant level of 5% (1.96) so that the retaliation variable is able to moderate the relationship between personal costs and civil servants' interest in whistleblowing. Someone with a high personal cost value will weaken interest in whistleblowing because the personal cost is a person's view of the risk of retaliation, threats, or sanctions from members of the organization. Meanwhile, retaliation is a form of revenge from the party that is reported to have committed fraud. It can be concluded that retaliation can strengthen the influence of personal cost on interest in whistleblowing. The higher the retaliation, the higher the influence of personal costs, therefore the lower interest in whistleblowing.

Partially, the retaliation variable has a significant effect on employee interest in whistleblowing, so it can be concluded that there is a quasi moderator, which means the variable that moderates the relationship between the independent variable and the dependent variable and at the same time becomes the independent variable.

The effect of professional commitment on employee interest in whistleblowing with retaliation as a moderating variable

The moderating effect between the variables of professional commitment, retaliation with civil servants' interest in whistleblowing shows a P-value of 0.218 > 0.05 and a t-statistic value of 1.232. These results indicate that t-statistic < t-table with a significant level of 5% (1.96) then the retaliation variable is not able to moderate the relationship between professional commitment and civil servant interest in whistleblowing. Someone who has a high value of professional commitment will have an interest in whistleblowing because it is in accordance with applicable professional standards, values, and norms. Retaliation is a form of revenge from parties who are reported to have committed fraud. With retaliation,

in this study it can be concluded that retaliation is not able to affect professional commitment to interest in whistleblowing.

Partially, retaliation has a significant effect on PNS interest in whistleblowing, so we can conclude that predictor moderation occurs. That is, the retaliation variable that acts as a moderating variable is the independent variable in the relationship model of this study.

The influence of the ethical environment on the interest of civil servants in whistleblowing with retaliation as a moderating variable

The moderating effect between ethical environment variables, retaliation, with civil servants' interest in whistleblowing shows a P-value of 0.019 <0.05 and t-value of 2.348. These results indicate that the statistic > t-table with a significant level of 5% (1.96) so that the retaliation variable is able to moderate the relationship between the ethical environment and the interest of civil servants in whistleblowing. The higher the value of the ethical environment of the organization, the higher the interest in whistleblowing. Retaliation is a form of revenge from the party that is reported to have committed fraud. Retaliation as a moderating variable is in line with the research of (Nugraha, 2017) that significant retaliation moderates the influence of the ethical environment on interest in whistleblowing. The higher the value of retaliation, the lower the influence of the ethical environment on interest in whistleblowing.

Partially, the retaliation variable has a significant effect on the interest of civil servants in whistleblowing, so it can be concluded that there is a quasi moderator, which means the variable that moderates the relationship between the independent variable and the dependent variable and at the same time becomes the independent variable.

CONCLUSION

Based on the description of the results, it can be concluded that the personal cost variable does not affect employee interest because respondents can be assumed to have high interest in whistleblowers but in the channel and form of whistleblowing with the lowest personal cost. For the variables of professional commitment and ethical environment, it is stated that they have a significant effect on employee interest in whistleblowing; the higher the value of professional commitment and the ethical environment applied, the better the interest of employees in whistleblowing. The retaliation variable is declared have an effect on whistleblowing, so it can be concluded that there is quasi-moderation. The results of this study are stated to be very useful for the Inspectorate of Sidoarjo Regency, because with the results of this study, the inspector will maintain a healthy ethical environment and work culture that has been applied so far. This study also provides input for the Sidoarjo Regency Inspectorate to improve the naming and flow of the whistleblowing system for internal employees themselves in order to be able to minimize personal costs and retaliation that may still be felt by employees.

This study uses a sample that tends to be small, namely 45 samples. Further research is expected to conduct at the right time to get a higher questionnaire response rate and get more accurate results. Further research is expected to add other variables outside of this research, such as the influence of gender, the seriousness of cheating, Machiavellian behavior, reward, and punishment, so that research on interest in whistleblowing can continue to grow, enrich research topics or improve independent variables so that they can provide benefits to the institution being studied, both the private and the public sector.

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