

**THE EFFECT OF MORAL INTENSITY,
ORGANIZATIONAL COMMITMENT, AND AUDITOR
PROFESSIONALISM ON INTENSITY TO TAKE
WHISTLEBLOWING ACTION**
*(Empirical Study of the Perceptions of Internal and External Auditors in
the Jakarta Area)*

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Abstrack - This study aims to determine the effect of moral intensity, organizational commitments, and professionalism of auditors on intension to do whistleblowing action. This research was conducted at 21 company and Public Accounting Firms (KAP) in Jakarta area.

Sampling used purposive sampling with 68 auditors as respondents. The data used in this study are primary data. The research strategy used in this study is an associative research strategy with the research method used is the questionnaire survey method. In this study, the authors used quantitative data measured using multiple linear regression based methods, namely the t test and the f test measured by the IBM SPSS 25 program.

The results of the study prove that, (1) moral intensity has a positive and significant effect on intension to do whistleblowing action, (2) organizational commitments has no effect on intension to do whistleblowing action, (3) professionalism of auditors has a positive and significant effect on intension to do whistleblowing action, and (4) moral intensity, organizational commitment, and professionalism of auditors simultaneously have a positive and significant effect on the intention to do whistleblowing action.

Key Words: *Moral Intensity, Organizational Commitment, and Professionalism of Auditors, Intention to do Whistleblowing Action*

1. INTRODUCTION

Until now, whistleblowing has attracted a lot of world attention. This is because there are many cases of abuse of expertise, in particular the accountant profession which shows that the image of an accountant is unprofessional, violates rules, and behaves unethically. This will have an impact on the level of public trust in the accounting profession itself. Abuse of expertise when reporting incorrect accounting information solely for personal gain. So that it causes economic losses for the community. In fact, public accounting services are one of the most needed services for business people in the economic world to obtain services aimed at meeting the needs of stakeholders such as creditors, investors, and government agencies as users of financial reports.

The purpose of this public accounting service is to provide evidence that the fairness of the financial statements presented by the company through the implementation of an audit conducted by an independent auditor. The role of the auditor is very important, namely to detect fraud in company control. Auditors must be able to act independently, professionally, not to violate the professional code of ethics, and neglect their professional and community responsibilities.

A number of well-known company financial problems have caused the auditor profession to be in the spotlight of many parties. This is due to the fact that the auditor has contributed in some cases regarding the bankruptcy of the company. Auditor professionalism seems to be a scapegoat and must be involved and take responsibility in the case. The emergence of such opinions and views is not without reason. The reason behind this is that the company's financial statements which received an unqualified opinion went bankrupt after the opinion was published. Like the case that happened in Enron in 2001 which became the world's spotlight. There is another case, namely the investigation of the Jiwasraya case which occurred on October 17, 2019, this case originated from the report of Rini Soemarno when he was Minister of BUMN. Rini is said to have reported the alleged fraud at Jiwasraya. The Jiwasraya fraud case is a perfect example. Even though this state-owned insurance company has a whistleblowing system, no employees or stakeholders have reported early signs of fraud until the fraud was exposed with enormous financial losses, estimated to be more than 10 trillion rupiahs. The malfunction of Jiwasraya's whistleblowing system indicates that there is a lack of support for stakeholders to make reports. This lack of support may make the reporter feel isolated so they are reluctant to report.

Given the many phenomena that have occurred, public trust in the accounting profession has undergone significant changes as a result of a number of financial scandals and theft of company information. The loss of public trust and increased government interference will lead to the collapse of the accounting profession. This shows that there are ethical problems inherent in the work environment of professional accountants. One way to prevent accounting fraud so that it can restore public confidence is to do whistleblowing (Merdikawati, 2012). Suryandari and Endiana (2019: 89) say that whistleblowing is the disclosure of illegal, immoral or illegal practices committed by members of the organization (either former employees or those who are still working) that occur in the organization where they work. Disclosure is made to someone or another organization so that it is possible to take action.

It is hoped that in this study, empirical evidence is obtained about the relationship between moral intensity, organizational commitment, and auditor professionalism on the intention to take whistleblowing actions on companies and public accounting offices in the Jakarta area. Based on what has been described above, the problem formulations in this study are:

- 1. Does Moral Intensity affect the Intention of Conducting Whistleblowing at Companies and KAPs in the Jakarta Area?*
- 2. Does Organizational Commitment affect the Intention of Whistleblowing Companies and Public Accountants in the Jakarta Area?*
- 3. Does the Professionalism of the Auditor affect the Intention to Conduct Whistleblowing at Companies and KAPs in the Jakarta Area?*
- 4. Does Moral Intensity, Organizational Commitment, and Auditor Professionalism simultaneously affect the Intention to Conduct Whistleblowing at Companies and KAPs in the Jakarta Area?*

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Theoretical basis

2.1.1. Theory Planned of Behavior

Theory Planned of Behavior proves that interest is more accurate in predicting actual behavior and at the same time it can also be a proxy that connects actual attitudes and behavior. According to Ajzen (1991), interest is assumed to capture the motivational factors that influence a behavior, which is indicated by how hard an individual plans to try to do the behavior. TPB further explained that conceptually interest has three independent determinants.

2.1.2. Moral Intensity

Novius (2011: 38) states that moral intensity can affect a person's decision- making process, and from one person to another, the moral intensity varies.

Kreshatuti (2014) states that moral intensity is something that includes characteristics that arise as a result of the expansion of issues related to major moral issues in situations that will affect individual perceptions of ethical issues and their behavioral intentions.

2.1.3. Organizational Commitment

According to Suparyadi (2015), organizational commitment is an attitude of liking the organization and trying its best for the benefit of the organization to achieve its goals. Someone who is highly committed to the organization is likely to identify in advance in overcoming situations that can harm the organization in order to maintain the reputation and continuity of the organization.

2.1.4. Auditor Professionalism

Wirjayanti (2014), says that professionalism is an attitude or situation in carrying out work that requires expertise through certain education and training and is carried out as a job that is a source of income.

2.1.5. Whistleblowing

Suryandari and Endiana (2019: 89), whistleblowing is the disclosure of illegal, immoral or illegal practices committed by members of the organization (either former employees or who are still working) that occur in the organization where they work. Disclosure is made to someone or another organization so that it is possible to take action.

2.2. Hypothesis Development

2.2.1. The Effect of Moral Intensity on Intention to Perform Whistleblowing Actions.

In Theory of Planned Behavior, the variable of moral intensity describes the components of perceived behavioral control. In this variable the individual refers to the individual's perceptions of his ability to display certain behaviors. Individuals will act or behave in accordance with the attitude that is inherent in themselves towards a behavior. Individuals will identify the exact measure of good or bad behavior to be carried out (Lee and Kotler, 2011).

Based on the theory above, the relationship between Moral Intensity and Intention to Take Whistleblowing Action can be made the first hypothesis as follows:

H1 = Moral intensity affects the intention to take whistleblowing.

2.2.2. The influence of organizational commitment on the intention to take whistleblowing action.

In Theory of Planned Behavior, organizational commitment describes the components of subjective norms. Individuals who believe that individuals who are sufficiently influential on them will support them to do behavior, then this will become social pressure for that individual. Someone who is highly committed to the organization is likely to act identify in dealing with situations that can harm the organization in order to maintain the reputation and continuity of the organization (Lee and Kotler, 2011).

Based on the theory above, the relationship between Organizational Commitment and Intention to Take Whistleblowing Action can be made the second hypothesis as follows:

H2 = Organizational commitment affects the intention to take whistleblowing action.

2.2.3. The effect of auditor professionalism on the intention to take whistleblowing.

In Theory of Planned Behavior, the variable of auditor professionalism explains the components of attitude towards behavior. The strength of auditors' professionalism will form self-confidence that the profession that is being worked on provides good things for individuals. A person who has strong professionalism tends to always comply with the code of ethics and applicable norms with the aim of avoiding violations that may occur in the future that could endanger his profession (Lee and Kotler, 2011).

Based on the theory above, the relationship between Auditor Professionalism and Intention to Take Whistleblowing Action can be made a third hypothesis as follows:

H3 = Auditor professionalism affects the intention to take whistleblowing.

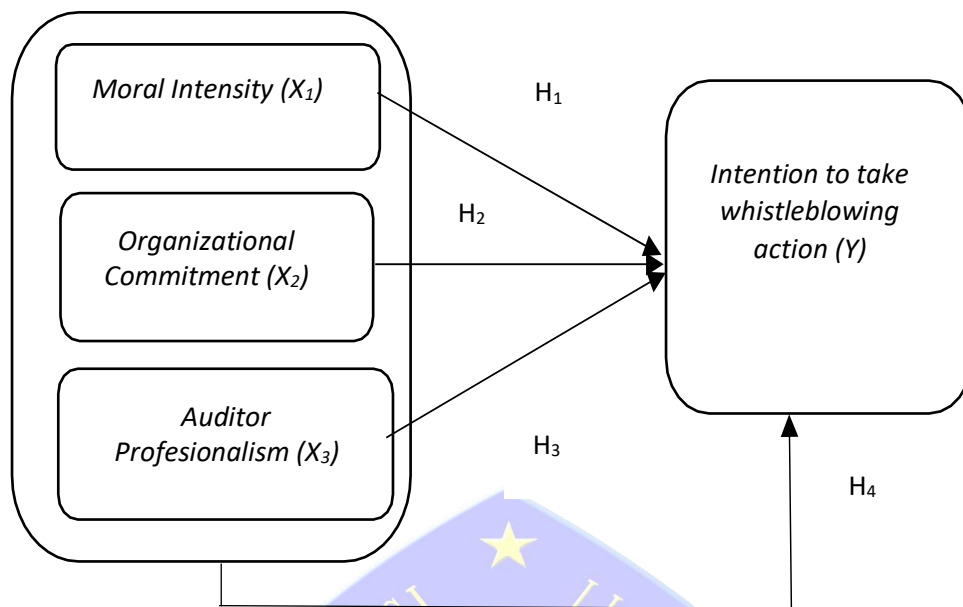
2.2.4. The influence of moral intensity, organizational commitment, and auditor professionalism on the intention to take whistleblowing action.

Lee and Kotler (2011) in Theory Planned of Behavior explain that these three variables have different relative levels in various behaviors and situations so that in their application it may be found that only attitudes have an effect on interests, in other conditions attitude, and perceptions of behavioral control. sufficient to explain interest or even the three of them can also have an effect, especially in terms of disclosure to carry out whistleblowing actions.

Based on the above theory, the relationship between Moral Intensity, Organizational Commitment, and Auditor Professionalism Against Intention to Take Whistleblowing Actions, the fourth hypothesis can be made as follows:

H4 = Moral intensity. Organizational commitment, Auditor professionalism affects the intention to take whistleblowing action.

2.3. Research Conceptual Framework



3. RESEARCH METHOD

3.1. Research Strategy

This research uses a quantitative approach, which is a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, quantitative / statistical data analysis with the aim of testing predetermined hypotheses (Sugiyono, 2016). The strategy carried out by researchers is an associative strategy, which is research used to determine the relationship between two or more variables (Sugiyono, 2016).

3.2. Population and Sample

The population used in this study were 87 auditors who worked for companies and public accounting firms in the Jakarta area. The sampling technique used was purposive sampling, which is a sampling technique selected based on consideration of certain criteria. The sample in this study amounted to 68 people.

3.3. Data and Research Data Methods

This study uses primary data collected to achieve the research objectives. Primary data is data that is obtained from the first source, either from individuals or individuals such as data from interviews or from questionnaires that have been filled in by respondents (Sugiyono, 2016). Primary data in this study were obtained from the results of respondents' answers to the questionnaire that had been filled in by auditors in several corporate agencies / public accounting firms in the Jakarta area.

3.4. Operational Variables

Table 3.1.

Operationalization of Research Variables

Variable	Definition	Indicator	Measurement Scale
<i>Moral Intensity (X1)</i>	<i>Moral intensity is defined as a characteristic that arises as a result of moral issues that can affect a person's perception (Kreshatuti, 2014).</i>	<p>According to Shawver (2011)</p> <ul style="list-style-type: none"> • Magnitude of the Consequences • Social consensus • Probability of Effects • Temporal freshness • Effect concentration • Proximity 	<i>Likert scale</i>
Variable	Definition	Indicator	Measurement Scale
<i>Organizational Commitment (X2)</i>	<i>Organizational commitment is defined as an attitude of liking the organization and maximally to organize in order to achieve goals (Suparyadi, 2015).</i>	<p>According to Meyer and Allen (1991)</p> <ul style="list-style-type: none"> • Fit with organizational goals • Member involvement with organizational activities • Pride of the organization to others • The desire to remain a member of the organization • Have a sense of responsibility towards the organization • Reluctance to leave the 	<i>Likert Scale</i>

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		<p>organization</p> <ul style="list-style-type: none"> • Staying in the organization is a necessity. 	
Variable	Definition	Indicator	Measurement Scale
Auditor Profesionalism (X3)	Auditor professionalism is defined as an attitude in carrying out work that requires expertise through certain education and training and is carried out as a job that becomes a source of income (Fitri Wirjayanti, 2014).	<p>According to Arens (2011)</p> <ul style="list-style-type: none"> • Professions use the knowledge and skills they have • Understand the importance of the professional role for auditors • Professional benefits for the community • Professional because of the job • make your own decisions without pressure • able to use professional association as a reference 	Likert Scale
Variable	Definition	Indicator	Measurement Scale
Intention to take whistleblowing action (Y)	Whistleblowing is the disclosure of illegal, immoral or illegal practices committed by	<p>According to Elias (2010)</p> <ul style="list-style-type: none"> • Intention / interest to take whistleblowing action. 	Likert Scale
	members of organizations that occur within the organization where	<ul style="list-style-type: none"> • Plans for whistleblowing. • Employees' efforts to 	

	they work (Ni Nyoman Ayu Suryandari & I Dewa Made Endiana, 2019)	take whistleblowing actions.	
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3.5. Data analysis method

The method used in this research is quantitative data analysis. The method of quantitative data analysis is using data in the form of numbers and emphasizes the research process of measuring the objective results using descriptive statistical analysis, data quality testing, classical assumption tests, and hypothesis testing. There is a data processing tool used in this study is the IBM SPSS version 25.

4. DISCUSSION

4.1. Description of Research Objects

This study used 68 respondents to explain the effect of moral intensity, organizational commitment, and auditor professionalism on the intention to take whistleblowing. Data collection was carried out by distributing offline questionnaires or directly to capture more targeted respondents based on the characteristics of the sample that had been determined in this study. In addition, online questionnaires (google form) are also distributed via email and social media. Of the 87 questionnaires distributed, 79 or 91% of the questionnaires were returned and there were 68 people / 78% of the data that could be processed. There were 68 respondents from 28 respondents from offline questionnaires and 40 respondents from online questionnaires.

4.2. Descriptive Statistical Analysis Results

An overview of the research variables, namely Moral Intensity, Organizational Commitment, and Auditor Professionalism on Intensity to Perform Whistleblowing Actions are presented in a descriptive statistics table which shows the minimum, maximum, mean, and standard deviation numbers which can be seen in table 4.1.

Table 4.1.
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Moral Intensity	68	24.00	45.00	36.1618	4.25532
Organizational Commitment	68	17.00	35.00	28.4412	3.24328
Auditor Profesionalism	68	18.00	35.00	28.2206	3.72905
Whistleblowing	68	13.00	25.00	19.2059	2.64608
Valid N (listwise)	68				

Source: Output SPSS (2020)

4.3. Data Quality Test Results

4.3.1. Validity Test Results

Validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid or valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. The validity test was carried out by looking at the correlation of the question item scores with the total variable score through the SPSS program by looking at the Corrected Item - Total Correlation column (Ghozali, 2016).

4.3.2. Reliability Test

The tool used to measure the questionnaire which is an indicator of the variables. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time (Ghozali, 2016). So, to test the reliability of respondents' answers can use statistical tests by looking at the value of Cronbach Alpha (α). Nunnally Cronbach Alpha > 0.70. If not, then the data is considered unreliable (Ghozali, 2016). Table 4:2 shows the results of the reliability test for the four research variables used in this study.

Table 4.2.

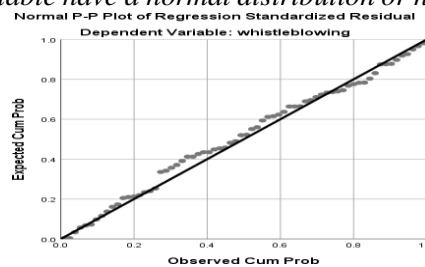
Variable	Cronbach Alpha	Information
Moral Intensity	0,869	Reliabel
Organizational Commitment	0,819	Reliabel
Auditor Profesionalism	0,863	Reliabel
Whistleblowing	0,840	Reliabel

Source: Output SPSS (2020)

4.4. Classical Assumption Test Results

4.4.1. Normality Test Results

This normality test is used to be able to test whether the regression model, the independent variable and the dependent variable have a normal distribution or not. As it is known, the *t* test and



f test explain that the residual value follows the normal value. If this assumption is violated, the statistical test will be invalid for a small sample size (Ghozali, 2016).

Figure 4.1. P-P Plot or Regression Normality Test Results

Source: Output SPSS (2020)

In the normal P-Plot chart above, it explains that the data distribution is around the diagonal line and follows the direction of the diagonal line, so the regression model fulfills the normalistic assumptions.

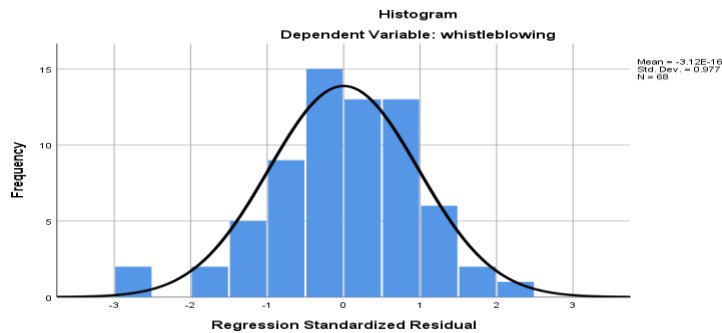


Figure 4.2. Histogram Graph Normality Test Results

Source : Output SPSS (2020)

The image of the normality test of the histogram graph shows the distribution of data around the diagonal line. This shows that the regression model has met the normality assumption.

Table 4.3. Results of the Kolmogorov-Smirnov One Sample Normality Test
One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual	
N	68	
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,84608313
Most Extreme Differences	Absolute	.072
	Positive	.059
	Negative	-,072
Test Statistic	.072	
Asymp. Sig. (2-tailed)	.200 ^{c,d}	

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Sumber: Output SPSS (2020)

In table 4:3 above, it can be concluded that the value of all variables from Kolmogorov-Smirnov > 0.05 is seen in Asymp. The Sig is 0.200. Thus it can be said that the data is normally distributed.

4.4.2. Heteroscedasticity Test Results

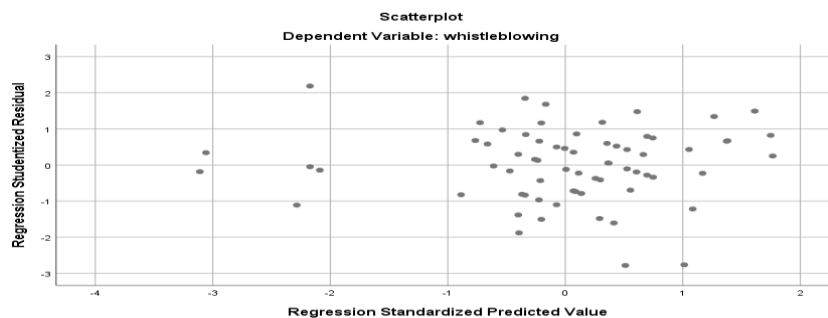


Figure 4.3. Heteroscedasticity Test Results with Scatterplot Graph
 Source: Output SPSS (2020)

In Figure 4.3 above, it shows that the data is spread above and below the number 0 (zero) on the Y axis and there is no clear pattern in the distribution of the data. This explains that there is no heteroscedasticity in the regression model, so that the regression model is appropriate to be used to predict whistleblowing based on the variables that influence it, namely moral intensity, organizational commitment, and auditor professionalism.

4.4.3. Multicollinearity Test Results

Table 4.4. Multicollinearity Test Results coefficient^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Moral Intensity	.511	1.958
	Organizational Commitment	.551	1.814
	Auditor Profesionalism	.565	1.768

a. Dependent Variable: Whistleblowing
 Source: Output SPSS (2020)

Based on the results of the table above, it shows that the moral intensity variable has a VIF value of 1.958, the organizational commitment variable is 1.814 and the auditor professionalism variable is 1.768. The table above also shows that the three variables have a tolerance value above 0.10. So it can be concluded that all the variables used in this study do not have a multicollinearity problem.

4.5. Multiple Linear Regression Analysis Test Results

Multiple linear regression analysis used in this study aims to determine the significant effect of moral intensity (X1), organizational commitment (X2), and Auditor Profesionalism (X3) on the intention to take whistleblowing (Y), whether each variable has a positive effect or negative.

Table 4.5. Multiple Linear Regression Analysis Test Results

Model		Coefficients ^a			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	1.183	2.257		.524	.602
	Moral Intensity	.246	.076	.395	3.240	.002
	Organizational Commitment	.137	.096	.167	1.426	.159
	Auditor Professionalism	.186	.082	.262	2.258	.027

a. Dependent Variable: Whistleblowing
Source: Output SPSS (2020)

Based on table 4:5 above shows the results obtained from the regression coefficient above, so that a regression equation can be made as follows:

$$Y = 1.183 + 0.246X_1 + 0.137X_2 + 0.186X_3 + e$$

4.6. Hypothesis Test Results

4.6.1. Result of Determination Coefficient Test (R²)

Table 4.6. Result of Determination Coefficient Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.760 ^a	.577	.544	1.80481

a. Predictors: (Constant), Moral Intensity, Organisasi Commitment, and Auditor Professionalism

b. Dependent Variable: Whistleblowing
Source: Output SPSS (2020)

The value of the coefficient of determination (adjusted R-Square) in this study has a number of 0.544 or 54.4%, meaning that the variables of moral intensity, organizational commitment, and auditor professionalism can only explain 54.4% of the intention to take whistleblowing. And the remaining 45.6% (100% -54.4%) is explained by other variables that are not included in the research variables.

4.6.2. Partial Test Results for Regression Coefficients (t Statistical Test)

H1: Moral intensity has a positive and significant effect on the Intention to Take Whistleblowing Action

From the results of the calculation of the partial test of the effect of moral intensity (X1) on the intention to take whistleblowing (Y), the t_{count} is 3,240 and the t_{table} is 1.998, this shows that the $t_{count} > t_{table}$ and the significance obtained is less than 0.05 ($0,02 < 0.05$). Thus, the moral intensity variable has a significant effect on the intention to take whistleblowing action.

H2: Organizational Commitment has no effect on the Intention to Take Whistleblowing Action

From the results of the calculation of the partial test of the effect of organizational commitment (X2) on the intention to take whistleblowing (Y), the t_{count} value is 1.426 and the t_{table} is 1.998, this indicates that the $t_{count} < t_{table}$ and the significance obtained is greater than 0.05 ($0.159 > 0.05$). That way, the organizational commitment variable has no effect on whistleblowing.

H3: Auditor professionalism has a positive and significant effect on the intention to take Whistleblowing Action

From the results of the calculation of the partial test of the influence of the professionalism of the Auditor (X3) on the intention to take whistleblowing (Y), the t_{count} value is 2.258 and the t_{table} is 1.998, this shows that the $t_{count} > t_{table}$ and the significance obtained is less than 0.05 ($0.027 < 0.05$). Thus, the variable of auditor professionalism has a significant effect on the intention to take whistleblowing.

4.6.3. Simultaneous Effect Test Results (Test Statistic F)

H4: Moral Intensity, Organizational Commitment, and Auditor Professionalism have a positive and significant effect on the Intention to Take Whistleblowing Actions

From the results of the simultaneous test calculation, it is known that the f_{count} is 22.496 with a significance of 0.000 and the value of the t_{table} is 2.75 with a significance level of 0.05. From the calculation results show that $f_{count} > f_{table}$ is $22.495 > 2.75$ and a significant level is smaller than 0.05, which is equal to 0.000. Thus it shows that there is a simultaneous influence between moral intensity, organizational commitment, and auditor professionalism on the intention to take whistleblowing.

5. CONCLUSIONS, RECOMMENDATIONS, AND LIMITATIONS

5.1. Conclusion

This study aims to determine and find empirical evidence of the effect of moral intensity, organizational commitment, and auditor professionalism on the intention to take whistleblowing in the Jakarta area with 68 auditors as respondents. Based on the data that has been collected and tests that have been carried out on the problem using multiple linear regression models, it can be concluded as follows:

1. Moral intensity has a positive and significant effect on the intention to take whistleblowing. This proves that, an auditor who is in a good environment will have good moral intensity as well, this is because a good environment must have things related to moral issues that often occur in the scope of his work. Among them, it is easy to assess behavior based on social agreement in the work environment that a behavior is unethical, then the magnitude of the consequences, who will be affected by their actions, and so on.
2. Organizational commitment does not affect the intention to take whistleblowing action. This can happen if the auditors do not accept the organizational values that exist in the work environment. Then the lack of opportunities for auditors to participate in carrying out their duties or activities can also cause an auditor to be reluctant to report fraud in

his work environment.

3. Auditor professionalism has a positive and significant effect on the intention to take whistleblowing. This shows that the higher the level of professionalism of an auditor, the more likely it is to disclose the fraud that occurs. This is in order to protect their profession, so that an auditor will comply with auditing standards and the Professional Code of Ethics for Public Accountants so that if there is fraud that occurs in his work environment, the auditor tends to report the fraudulent behavior.
4. Moral intensity, organizational commitment, and the professionalism of auditors jointly affect the intention to take whistleblowing. This explains that an auditor who has a high level of moral intensity, and has a commitment to organize well in his work environment, and can maintain his profession properly, which is always working by following the rules of auditing standards and also the prevailing Public Accountant Professional Code of Ethics. when there is an act of fraud in a company, it will be able to carry out whistleblowing actions.

5.2. Suggestion

Based on this research and for further research, some suggestions that can be given include:

1. Moral Intensity, auditors who work for companies / KAPs in the Jakarta area are expected to be able to maintain their moral intensity so that they can carry out whistleblowing in the event of fraud in their work environment. This is in order to minimize the fraud that occurs. So that there are no more actors who will do things that violate the ethical standards and code of ethics of the public accounting profession that apply.
2. Organizational Commitment, for auditors who work for companies / KAPs in the Jakarta area, it is necessary to improve, by participating in carrying out tasks and activities carried out in their work environment, so that they can understand the values of the organization. So that if there is an act of fraud that occurs in their work environment, the auditor can take whistleblowing action.
3. Auditor professionalism, auditors who work for companies / KAPs in the Jakarta area are expected to maintain their professionalism so that they can carry out whistleblowing in the event of fraud in their work environment. The auditors disclose fraudulent behavior on the basis of determining whether to report fraud to maintain professionalism or not.

5.3. Limitations of Problems and Further Research Development

This study has limitations in this research so that it can be used as a consideration for further researchers, namely:

1. Researchers experienced difficulties when distributing and collecting questionnaire data, this was due to the Covid-19 Pandemic outbreak which resulted in some auditor respondents not being in their work environment. So that many companies and public accounting firms refuse to accept questionnaires via offline or online.

2. *The variables used in this study are limited to moral intensity, organizational commitment, and auditor professionalism. So that it allows other variables that can affect the intention to take whistleblowing action.*
3. *The majority of indicators in this research questionnaire only provide one question in the preparation of the questionnaire questions. So it is hoped that further research will provide more questions in the questionnaire from the existing indicators.*

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