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PROFESSIONAL COMMITMENT AND WHISTLEBLOWING INTENTION: THE ROLE OF NATIONAL CULTURE

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ABSTRACT

This study aims to identify the effect of professional commitment on whistleblowing intentions. This study also analyzes the role of Hofstede's five dimensions of national culture as moderating variable, including power distance, collectivism, masculinity, uncertainty avoidance, and long-term orientation. This study used a survey method. The primary data collection was through a questionnaire distributed to 92 auditors in accounting firms in Bali Province. The result shows that professional commitment positively affects whistleblowing intention. The moderating variable's roles are power distance and collectivism's culture weaken professional commitment and whistleblowing intention relationship. Two other cultures, namely masculinity and a long-term orientation, are proven to strengthen the relationship between professional commitment and whistleblowing intention. Contrary, uncertainty avoidance culture has no significant effect. Theoretically, this study confirms the role of the national culture in the auditing context. This result practically adds insight to regulators and accounting firm leaders in formulating regulations regarding the appropriate whistleblowing system for organizations. There are two limitations. First, this study uses a survey method. This method allows for social desirability bias for sensitive variables, such as whistleblowing. This study also uses the national culture popularized by Hofstede about forty years ago. Thus, further research might use other popular models.

KEYWORDS: Collectivism, Fraud; Power Distance; Uncertainty Avoidance; Whistleblowing.

INTRODUCTION

Whistleblowing is an effective way to detect fraud (corruption) in an organization. The Association of Certified Fraud Examiners states that whistleblowing behavior can uncover fraud cases more than forty percent within an organization (ACFE, 2020). The auditor profession has an essential role in fraud detection efforts. However, auditors' role in eradicating corruption is still in doubt. The public's expectation that auditors are willing to disclose fraud to authorities is considered an unreasonable burden (Jeppesen, 2019). Nevertheless, most auditors also strongly oppose regulations that require auditors to do whistleblowing (Label & Miethe, 1999). Previous test results reveal that most auditor practitioners are less supportive of whistleblowing behavior (Finn & Lampe, 1992). Kaplan and Whitecotton (2001) propose to include a professional commitment variable that is predicted to increase the auditor's intention to disclose accounting fraud.

Apart from professional commitment, another factor influencing the auditor's decision to do whistleblowing is national culture (Brody et al., 2020; Cheng et al., 2015). This research refers to the framework of national cultural dimensions popularized by (Hofstede, 2001). Five cultural dimensions underlie ethical perceptions and ethical judgments for many studies: power distance, individualism/collectivism, masculinity/ feminism, uncertainty avoidance, and long/short term orientation. Several empirical studies show a significant association between cultural and whistleblowing activities (Clark et al., 2020; Hwang et al., 2008; Taylor & Curtis, 2013; Zhuang et al., 2005). However, most studies only focus on power distance, individualism/collectivism, and masculinity/feminism. Not many studies have discussed the effect of uncertainty avoidance and long/short-term orientation on whistleblowing intention.

This research is based on four research motivations. First, there are auditors' doubts about whistleblowing. The auditor profession has a unique position to disclose fraud by the organization. Although the public wants an active role for auditors in fraud detection, auditors are reluctant to do this (Jeppesen, 2019; Rustiarini & Merawati, 2021). Most auditors strongly oppose regulations that require whistleblowing. If necessary, most auditors prefer internal channels for whistleblowing than external channels (Label & Miethe, 1999). The study proves that professional commitment increases the auditor's intention to report fraud, both internal and external channels. Second, research about whistleblowing intention on external auditors is relatively limited (Mansor et al., 2020). Ideally, an accountant must maintain professional commitment (Rustiarini et al., 2021; Suddaby et al., 2009). Nonetheless, changing accounting work contexts create professional values that vary over time (Shafer et al., 2016). This condition creates an unprofessional audit business that slowly erodes ethical standards (Suddaby et al., 2009). This study fills the research gap by re-examining the auditor's intention to do whistleblowing, particularly when the public begins to doubt the auditor's commitment to his profession.

Third, several studies reveal the diversity of results regarding the influence of cultural differences on whistleblowing behavior. Whistleblowing is a proper internal control tool to reduce fraud (ACFE, 2020), but not all auditors have the same perception. Differences in individual attitudes are influenced by different cultures (Clark et al., 2020; Pittroff, 2014; Zhuang et al., 2005). However, several studies have shown that culture has no impact on whistleblowing behavior (Ergeneli, 2005; MacNab & Worthley, 2008; Oktem & Shahbazi, 2012). Given the difficulties in generalizing public accountants' whistleblowing, this study examines the moderating variable's national culture role. Fourth, the ACFE data reveals that Indonesia is one of the world's five countries experiencing the world's most significant

fraud cases (Latan et al., 2018). This condition indicates that the auditor is not interested as a whistleblower. Nevertheless, whistleblowing behavior is not only determined by auditor's commitment to his profession. National culture also determine auditors' habits and behavior, including their relation to whistleblowing behavior. This study identifies the five elements of the national culture in influencing the whistleblowing intention.

This research purposes of identifying the professional commitment effect on whistleblowing intentions. This study also analyzes the role of Hofstede's five dimensions of national culture as moderating variable. The five national cultures are power distance, collectivism, masculinity, uncertainty avoidance, and long-term orientation. Theoretically, the finding confirms national cultures' role in the auditing context. This study also reinforces this concept that whistleblowing is a behavior that is perceived as a positive action because it can protect the public from potential fraud. This finding practically adds insight to regulators and public accounting firm leaders in formulating regulations regarding the appropriate whistleblowing system for organizations.

Regarding Hofstede's national culture, Indonesia has a score of 78 for power distance, a score of 14 for individualism, 46 for masculinity, 48 for uncertainty avoidance, and 62 for long-term orientation (Hofstede-insights.com, 2020). A high power distance score indicates that Indonesia has a power imbalance. This culture is actualized through respect for individuals that have a higher power or caste. In terms of implementing regulations, individuals tend only to accept the policy without further arguments. A low individualism score or a high collectivism score means that the individual has a strong social bond. As a result, individuals prioritize the collective interests of the family or society over their interests. Indonesia is considered to have a low masculine score, reflecting that status and symbols of success are essential, but not always in the form of material gain. The main priority is to achieve mutual prosperity (Hofstede et al., 2010).

The cultural dimension of uncertainty avoidance also has a low preference to avoid uncertainty. The community tries to minimize, even eliminate, this uncertainty. This condition is due to the character of Indonesian people who tend to want to create a harmonious life. Judging from the cultural dimension of the long-term orientation, Indonesia has a high score which means that Indonesians are oriented towards beneficial activities for the long term. Thus, when they want to take any action, the community will consider the benefits they will receive.

Professional Commitment and Whistleblowing

Professional commitment is an individual's belief in the profession's values, ethics, and goals. This concept also includes a willingness to make maximum efforts as a professional member and maintaining professional membership (Porter et al., 1974; Rustiarini et al., 2021). Professional commitment reflects a strong relationship between individuals and their profession (Nesje, 2016). Professional commitment is used in the auditing area to understand auditors' values and professional attitudes (Barrinkua & Espinosa-Pike, 2018). Accountants' professional commitment is characterized by obedience to rules, such as complying with standards and ethical codes of professional practice.

Whistleblowing is an auditor's effort to protect the auditor (public accountant) profession. Accountants with a solid professional commitment tend to have a moral obligation to take beneficial actions to their profession (Hall et al., 2005). The desire motivates auditors to disclose actions that violate the rules or harm the public interest (Taylor & Curtis, 2010). Auditors with high professional commitment will show a willingness to report their peers' mistakes (Mansor et al., 2020). Previous empirical findings state that professional

commitment significantly affects public sector auditors' tendency to behave ethically (Ismail & Yuhanis, 2018; Mansor et al., 2020). Thus, the first hypothesis is:

H₁: Professional commitment has a positive effect on whistleblowing intention.

Power Distance and Whistleblowing

The concept of power distance shows that it is related to the distribution of power within a country (Hofstede, 2001). This cultural dimension emphasizes the power distance in the relationship between leaders and subordinates. In the high power distance condition, subordinates consistently obey the leader's orders, while superiors consider this a natural order that must obey (Broody, 1999). Conversely, low power distance indicates a significant dependence on the relationship between the leader and subordinates. Another fact that is easy to find is that older people should be respected and feared. This condition is a kind of legitimacy of power that applies to society (Puni & Anlesinya, 2017; Puni & Hilton, 2020).

In the context of whistleblowing, high power distance creates a communication gap between leaders and subordinates so that subordinates tend to be silent when something goes wrong (Ghosh, 2011). The high power span causes subordinates to fear reprisals for damaging the leadership's reputation. The leadership's authority in determining remuneration also causes subordinates to feel a moral dilemma because it will affect incentives (Puni & Hilton, 2020). As a result, whistleblowing has become taboo because it is considered a betrayal (Taylor & Curtis, 2013). The high power distance weakens auditors' professional commitment to disclose fraud. Auditors mandated to detect and report financial irregularities tend to avoid reporting to supervisors not to lose their job (Taylor & Curtis, 2013). Thus, the second hypothesis is:

H₂: Power distance weakens the relationship between professional commitment and whistleblowing intention.

Collectivism and Whistleblowing

Individualism and collectivism are opposites. Collectivism is a characteristic of individuals that focus on group interests (Hofstede, 2001). Individuals will see themselves as part of a large group so that the actions taken are aimed at the group's interest (Tavakoli et al., 2003). In contrast, individualism prioritizes self-interest so that the actions taken are interest-oriented or the achievement of personal performance (Brody et al., 1999). Individuals that live in collectivist cultures have a more critical attitude towards immoral behavior, illegal practices, or violations because they are considered a threat to their group (Hwang et al., 2013). However, individualism oriented towards group interests tend not to be willing to do whistleblowing (Clark et al., 2020; Hwang et al., 2013). Conversely, individuals with an individualistic culture have a positive perception of this behavior and are willing to expose fraud (Hofstede, 2016; Su et al., 2007). Another finding state not a relationship between individualism (collectivism) and whistleblowing intention (MacNab & Worthley, 2008).

In Indonesia, auditors in a collectivist culture are less interested in reporting weaknesses in the internal control system to the audit committee or higher authorities. (Brody et al., 1999; Cohen et al., 1993). The results show that individuals from Asian cultures (such as Japan, China, and Taiwan) perceive whistleblowing behavior as unfavorable (Dungan et al., 2015). Organization members have a high level of dependence and high loyalty to the group, reducing whistleblowing potential. Collectivist individuals' thought tends to hide lousy information because it is seen as damaging the group's reputation (Rustiarini & Sunarsih, 2017). Thus, the third hypothesis is:

H₃: Collectivism weakens the relationship between professional commitment and whistleblowing intention.

Masculinity and Whistleblowing

Masculinity refers to how gender is clearly defined in society (Hofstede, 2001). A society with a culture of masculinity will emphasize financial assertiveness, toughness, and success. Meanwhile, feminist culture prioritizes simplicity, care, and cooperation (Hallikainen & Laukkanen, 2018). In a masculinity culture, the organization will allow conflicting parties to fight to solve it (Tavakoli et al., 2003). In contrast, feminism emphasizes conflict resolution through compromise and negotiation (Sims & Keenan, 1999).

In the whistleblowing context, individuals in masculinity culture will be willing to disclose fraud. As indicated by previous studies, if facing a conflict of interest, United States managers will feel more comfortable if they immediately take a position by blowing the whistle (Tavakoli et al., 2003). People with high levels of masculinity have lower levels of conservatism (Limajatini et al., 2019). They tend to be speculative and more courageous in taking risks (Hofstede et al., 2010), one of which is whistleblowing. However, the previous empirical studies show inconsistent results. In three studies, only one researcher found that culture masculinity positively affected whistleblowing (Tavakoli et al., 2003) but two other studies found no significant relationship (Brody et al., 1999; Zhuang et al., 2005). The research predicts that a masculine culture strengthens the relationship between professional commitment and whistleblowing intention. Thus, the fourth hypothesis is:

H₄: Masculinity strengthens the relationship between professional commitment and whistleblowing intention.

Uncertainty Avoidance and Whistleblowing

This culture is related to organizational members' security level against threats of unknown or uncertain situations (Hofstede, 2001). Individuals will avoid ambiguous situations or want situations that can be predicted clearly (Hofstede, 2001). Likewise, organizations that are in a culture of high uncertainty avoidance. The organization establishes standard rules and procedures, even though not all organization members can follow them (Merkin, 2018). Although perhaps not all rules provide a logical and consistent situation, these rules create comfort for members who want high uncertainty avoidance (Hofstede, 2001; Tavakoli et al., 2003). Contrary, organizations with low uncertainty avoidance culture only set rules when necessary. Individuals feel proud if they can solve problems without formal rules. Interestingly, although they do not have many rules, they tend to comply with these rules (Merkin, 2018; Tavakoli et al., 2003).

Uncertainty condition also occurs in Indonesia. Formally, Indonesia already has Law of the Republic Indonesia Number 13 of 2006 Concerning Protection of Witness and Victim. However, many whistleblowers who disclose corruption cases have not received legal certainty and protection. Whistleblower often receive intimidation from various parties and even experience criminalization to the point of getting imprisonment (Abdullah & Hasma, 2018; Suyatno et al., 2017). Based on audit view, auditors in a high uncertainty condition tend to avoid whistleblowing risk. Auditors tend to choose not to disclose the fraud because there is no legal certainty to protect whistleblowers' safety. Previous results state that uncertainty avoidance culture will affect accountants' ethical behavior in carrying out audit work (Limajatini et al., 2019). The fifth hypothesis is:

H₅: Uncertainty avoidance weakens the relationship between professional commitment and whistleblowing intention.

Long-term Orientation and Whistleblowing

The last culture in this study is long-term orientation, as a cultural dimension that focuses on society, whether in the future, present, or past (Hofstede, 2001). This variable was developed based on a survey of Asian cultural values. There is a correlation between individual long-term orientation and ethical behavior, particularly regarding asset and financial management (Limajatini et al., 2019). Societies that have a conservative style generally focus more on long-term-oriented behavior.

In organizations that focus on a long-term orientation, individuals will respect other organizational members (Lu et al., 1999). Individuals also have higher ethical reasoning than short-term oriented cultures (Cohen et al., 1996). The empirical testing results indicate that long-term orientation positively affects reporting peers (Zhuang et al., 2005). Other researchers have also succeeded in proving that the timing of the auditor's orientation will influence accountants' ethical behavior. The higher the auditor's time orientation, the higher the auditor's work ethic (Limajatini et al., 2019). Contrary to these conditions, individuals in short-term orientation countries tend to have low uncertainty avoidance scores (Robertson, 2000). This phenomenon is representing high ethical standards. Thus, the short-term and long-term orientation is not a factor that significantly influences individual ethical perceptions (Cheng et al., 2015). This study predicts that long-term orientation culture strengthens professional commitment and whistleblowing intention relationship. The last hypothesis is formulated as follows:

H₆: Long-term orientation strengthens the relationship between professional commitment and whistleblowing intention.

METHOD

Sample Selection

This study surveyed 92 auditors that work at public accounting firms in Bali Province. The survey was conducted on junior auditors, senior auditors, and managers for more than one year. This study chooses three categories of auditors because they can report on superiors' or colleagues' actions. The questionnaire response rate was 88.46 percent, include managers (7.61%), senior auditors (39.13%), and junior auditors (53.26%). The majority of auditors were male (52.17%), with fewer than ten years of experience (71.74%).

Measurement of Variables

This study uses whistleblowing intention as the dependent variable. This variable uses two reporting channels, namely, internal and external. The variables were measured using eight-question items adapted from previous research (Latan et al., 2018; Park et al., 2008). One example of a question asked is "report it to the appropriate persons outside the firm." The dependent variable is a professional commitment that consists of eight statements. Research indicators are adopted from research by Shafer *et al.* (2016). One example statement is, "I believe people in a profession have a responsibility for a reasonable period." All questionnaires consist of five Likert scales.

The moderating variables consist of five dimensions of national culture popularized by Hofstede (2001), namely power distance, collectivism, masculinity, uncertainty avoidance, and long-term orientation. The national culture questionnaire contains 26 statements, five statements for power distance, six statements for collectivism, four statements for masculinity, five statements for cultural uncertainty avoidance, and six questions for long-term orientation. Examples of power distance statements include "people in higher

positions should make decisions without consulting people in lower positions.” The collectivism culture dimension contains questions such as “individuals should sacrifice self-interest for the group.” The question that reflects masculinity's culture is "solving difficult problems usually requires an active, forcible approach, which is typical of men." The question that represents uncertainty avoidance is “it is important to follow instructions and procedures closely.” One question that represents a long-term orientation culture is “working hard for success in the future.” The national culture questionnaire was adopted from Hallikainen and Laukkanen's (2018) research and used a 5-point Likert scale

RESULTS AND DISCUSSION

This study uses Partial Least Square (PLS) to analyze research data. PLS testing must meet two criteria: the outer model test and the inner model test (Hair et al., 2016). Testing the outer model is related to the validity and reliability test of the research indicators. Validity testing uses convergent validity and discriminant validity (AVE), while reliability testing uses Cronbach-Alpha values and composite reliability. The results of testing the validity and reliability in this study are shown in Table 1.

The validity test results in Table 1 show that all research indicators that reflect each construct have an outer loading value of > 0.7 and an AVE value > 0.5. Thus, all indicators in this study are valid to be used as construct measures. The reliability test results show that Cronbach's Alpha value is > 0.7, and the composite reliability value is > 0.7, which indicates that the indicators used to form the construct are reliable.

The next test is the inner model test to evaluate the overall research model's accuracy. This measurement test using a coefficient of determination or R-Square value. The R-Square shows the independent variable's ability (exogenous) to explain the dependent variable (endogenous). The results show the R-Square value of 0.871. This figure means that exogenous variables can explain endogenous variables by 87.10 percent. Factors outside this research model influenced the remaining 12.90 percent. The results of the hypotheses testing shown in Table 2.

Variables	Outer Loading	AVE	Cronbach’s Alpha	Composite Reliability
Whistleblowing Intention	0.835-0.928	0.784	0.945	0.956
Professional Commitment	0.714-0.880	0.954	0.923	0.936
Power Distance	0.938-0.957	0.903	0.973	0.979
Collectivism	0.943-0.963	0.908	0.980	0.983
Masculinity	0.826-0.851	0.705	0.860	0.905
Uncertainty Avoidance	0.929-0.962	0.902	0.973	0.979
Long-term Orientation	0.719-0.849	0.897	0.863	0.898

Table 1.
Validity and Reliability Test

Model	Original Sample	T-statistics	p-value	Hypothesis Decision
PC -> WI	0.580	7.720	0.000	H1 Accepted
PC*PD -> WI	-0.166	2.178	0.030	H2 Accepted
PC*CL -> WI	-0.143	2.005	0.045	H3 Accepted
PC*MC -> WI	0.133	2.903	0.000	H4 Accepted
PC*UA -> WI	0.084	1.327	0.185	H5 Rejected
PC*LTO -> WI	0.099	2.524	0.012	H6 Accepted

Table 2.
Testing the direct effect and the role of moderating variables

Note: PC = professional commitment, WI = whistleblowing intention, PD = power distance, CL = collectivism, MC = masculinity, UA = uncertainty avoidance, LTO = long-term orientation

Table 2 shows the direct test results of the professional commitment to whistleblowing intention and the moderating effect of five national culture dimensions. Hypothesis 1 expects the professional commitment has a positive effect on whistleblowing intention. These findings state that the professional commitment variable positively influences whistleblowing intention. The original value is 0.580, the T-statistic is $7.720 > 1.96$, and the p-value is 0.000. These results support the first hypothesis.

Testing for moderating variables indicates that only four dimensions of national culture support the formulated hypothesis. Hypothesis 2 states that power distance culture weakens professional commitment and whistleblowing relationship. Table 2 shows the analysis result (original value -0.166, T-statistic of $2.178 > 1.96$, the p-value of 0.030). These results indicate that power distance weakens the relationship between professional commitment and whistleblowing. Thus, the second hypothesis is accepted. Hypotheses 3 predicts that collectivism's culture weakens the relationship between professional commitment and whistleblowing. The test results provide the original value of -0.143, the T-statistic of $2.005 > 1.96$, and the p-value of 0.045. These results prove that collectivism weakens the relationship between professional commitment and whistleblowing intention. Thus, the third hypothesis is accepted.

The results of testing Hypothesis 4 show an original sample value was 0.133, the T-statistic was $2.903 > 1.96$, and the p-value was 0.000. These results prove that the cultural dimensions of masculinity strengthen the relationship between professional commitment and whistleblowing intention. These results support the fourth hypothesis. The results of testing Hypothesis 5 have an original sample value of 0.084, a T-statistic value of $1.327 < 1.96$, and a p-value of 0.185. These results indicate that uncertainty avoidance's culture cannot strengthen the relationship between professional commitment and whistleblowing intention. This result rejected the fifth hypothesis. Finally, the analysis results for Hypothesis 6 show the original sample value of 0.099, the T-statistic value of $2.524 > 1.96$, and the p-value of 0.012. These test results prove the long-term orientation dimension strengthens professional commitment and whistleblowing relationship. The results support the sixth hypothesis.

Professional Commitment and Whistleblowing

The testing results confirm that professional commitment positively affects the auditor's intention to blow the whistle. The concept of professional commitment reflects a strong relationship between individuals and their profession (Nesje, 2016). As professionals, auditors are responsible for protecting the public interest, especially those outside the company (Hwang et al., 2008). Auditors try to eradicate parties that behave unethically or violate professional standards (Mansor et al., 2020). This action is an effort to protect the auditor profession's reputation and at once time reduces the public gap (Taylor & Curtis, 2010). The auditor's with high professional commitment tend to intend to blow the audit firm's fraud case. This finding also supports previous empirical research that the strong accountant's professional commitment, a higher tendency of accountant obligation to report fraudulent actions (Hall et al., 2005; Ismail & Yuhanis, 2018; Mansor et al., 2020; Taylor & Curtis, 2010).

Power Distance and Whistleblowing

The second hypothesis results show the power distance weakens professional commitment and whistleblowing intention relationship. This cultural dimension shows the level of power distribution within a country. Indonesia has a high score of power distance culture. This condition causes subordinates to be afraid of getting retribution because it has damaged the leader's reputation. Whistleblowing has become taboo because it is considered a betrayal (Taylor & Curtis, 2013). The leadership's authority in determining remuneration also causes subordinates to feel a moral dilemma because it will affect incentives (Puni & Hilton, 2020).

In Indonesia, high power distance causes auditors to be silent about the irregularities that occur (Ghosh, 2011), especially those committed by superiors. The auditor will consistently obey the leader's orders and behave as if everything is fine (Puni & Hilton, 2020). These values are difficult to change, given that society has been firmly held. Thus, a high power distance culture weakens the professional commitment of auditors to disclose fraud. This study confirms previous studies' results that high power distance reduces individuals' potential to do whistleblowing (Pangestu & Rahajeng, 2020; Puni & Hilton, 2020).

Collectivism and Whistleblowing

The third testing hypothesis succeeded in proving that collectivism weakens the professional commitment and whistleblowing intention relationship. The collectivist culture is characterized by individual characteristics that focus on group interests (Hofstede, 2001). In Indonesia, this collectivism's cultural values have taken root in people's lives so that there are "strong individual ties" in society. Therefore, individuals who live in collectivism tend to hide or deny bad things because they bring a bad name to the group (Mahaputra et al., 2018; Nurkholis et al., 2020).

In performing audit work, auditors must always work professionally. However, auditors in a collectivist culture must maintain the good name of the group or profession. Auditors tend to hide unethical behavior to save coworkers/superiors' names and not tarnish the profession and organization (Brody et al., 1998). If the whistleblowing action is forced to be carried out, auditors tend to internally report colleagues and superiors' unethical behavior (Mansor et al., 2020). This study empirically supports previous research results (Brody et al., 1999; Rustiarini & Sunarsih, 2017).

Masculinity and Whistleblowing

The fourth hypothesis testing result indicates the masculinity dimension strengthens the relationship between professional commitment and the auditor's intention to blow the whistle. Masculinity culture emphasizes assertiveness, toughness, and financial success (Hofstede, 1991). In conflict situations, individuals in this culture tend to support conflict resolution through disputes (Sims & Keenan, 1999). Likewise, when there is a violation in an organization, individuals have a stronger tendency to disclose the action (Tavakoli et al., 2003).

Regarding auditors' attitude in auditing, masculinity culture supports auditors to be speculative and more courageous in taking risks (Hofstede et al., 2010), one of whistleblowing. It can be assumed that the higher the degree of masculinity of a society, the lower the secrecy level (Gray, 1988). These findings support the previous studies that masculinity dimension culture positively affects whistleblowing (Tavakoli et al., 2003).

Uncertainty Avoidance and Whistleblowing

The fifth hypothesis results that uncertainty avoidance's cultural dimensions cannot moderate professional commitment and auditor's whistleblowing relationship. This culture is related to organizational members' security level against threats of unknown or uncertain situations (Hofstede, 2001). Theoretically, individuals with high uncertainty avoidance tend to avoid a situation with full-tension and threats (Merkin, 2018). Based on the audit view, auditors in a high uncertainty condition tend to avoid whistleblowing risk. Auditors choose not to disclose the fraud because there is no legal certainty to protect whistleblowers' safety. Previous results state that uncertainty avoidance culture will affect accountants' ethical behavior in carrying out audit work (Limajatini et al., 2019).

These results contradict previous theoretical and empirical studies. Even though Indonesia has not fully implemented witness protection, auditors are starting to take the courage to reveal fraud. Many whistleblowing systems can guarantee the confidentiality of the whistleblower's identity (anonymity). Auditors are also provided with two disclosure channels, namely internal and external, thereby facilitating the auditor's whistleblowing behavior (Latan et al., 2018; Taylor & Curtis, 2013). Auditors in a high uncertainty avoidance condition can rely on public mechanisms (such as rules, laws, religions, and customs) as channels to reveal the fraud that occurs. Thus, the uncertainty avoidance culture dimension can not moderate the relationship between professional commitment and whistleblowing intention. This study supports Brody *et al.* (1998) findings that found no difference in whistleblowing behavior between students with different cultures.

Long-Term Orientation and Whistleblowing

The results of testing H6 prove that long-term orientation strengthens the relationship between professional commitment and whistleblowing intention. Long-term orientation is a cultural dimension that focuses on society, whether in the future, present or the past" (Hofstede, 2001). In long-term orientation, individuals have higher ethical reasoning to have a higher potential for whistleblowing (Zhuang et al., 2005). The higher the auditor's time orientation, the higher the auditor's work ethic (Limajatini et al., 2019).

Auditors who have long-term orientation will act higher in ethical behavior and reasoning than short-term oriented cultures in the auditing context (Cohen et al., 1996). This characteristic motivates the auditor to disclose conditions against ethical standards, one of which is fraud. Also, long-term-oriented people generally have a conservative style that will report unethical behavior in the organization. The survey results reveal a correlation

between individual long-term orientation and ethical behavior, particularly regarding asset and financial management (Limajatini et al., 2019). Thus, this study's results support Zhuang *et al.* (2005) findings that long-term orientation increases individuals' potential to do whistleblowing.

CONCLUSION

Whistleblowing behavior is an effective way to uncover fraud cases within an organization. Nevertheless, auditors' role in eradicating corruption is still in doubt. Over time, auditors' professional values are also seen to be fading. It cannot be denied that national culture determines auditors' habits and behavior, including their relation to whistleblowing behavior. Thus, this study analyzes the role of Hofstede's five dimensions of national culture as a moderating between professional commitment and whistleblowing relationship. A survey conducted on auditors at public accounting firms in Bali Province proves that professional commitment positively affects auditor whistleblowing intentions. These results indicate that the auditors still uphold professional values so that the auditors are willing to disclose the organization fraud.

This study also proves the national culture's role as moderating variables. Two cultures, namely power distance and collectivism, are proven to weaken professional commitment and whistleblowing intention relationships. In Indonesia, high power distance causes auditors to respect company leaders (as power holders), so they are reluctant to report fraudulent behavior. The collectivist life pattern also strengthens the personal relationship between auditors and company management. If management committed fraud, the auditor considers this matter to be tolerated. Given the tendency that high power distance and high collectivism can reduce auditors' whistleblowing behavior, it is not surprising that Indonesia's corruption index continues to increase.

Contrary, two other cultural dimensions, namely masculinity and a long-term orientation, strengthen professional commitment and whistleblowing relationship. Auditors with masculine characteristics tend to be performance-oriented. If the fraudulent occurs, the auditor does not hesitate to disclose these facts. The same applies to auditors who are long-term oriented. They try to maintain the organization's continuity so that they will report fraud within an organization. Nevertheless, the uncertainty avoidance dimension does not have a significant effect. This result is due to many whistleblowing systems that can guarantee the confidentiality of the whistleblower's identity (anonymity). Thus, legal uncertainty did not prevent the auditor from disclosing the fraud that had occurred.

This research has implications in theory that the auditor's commitment to his profession is not a significant factor in the behavior of disclosing fraud, as expected by the public. In this case, the auditor's behavior is influenced by the culture in their environment. In practice, this research implies that every company needs to have a whistleblowing system to facilitate legal uncertainty conditions for whistleblowers. Anonymous whistleblowing channels are the right solution for individuals who are afraid to report violations or fraud. This study also provides policy implications, namely providing input for the government to ensure whistleblowers' legal protection or guarantees. Through an effective whistleblowing system, auditors will help the government reduce the potential for corruption or fraud in the organization.

- 11.1** There are two limitations in this study. First, this study uses a survey method. This method allows for social desirability bias for sensitive variables, such as whistleblowing. Future studies can first perform a social desirability bias test (Crowne, 1960) to reduce response

bias. Second, this study uses the national culture popularized by Hofstede in 1980 or about forty years ago. Several studies have consistent results, but other researchers have shown contrary empirical studies. Therefore, further research might use further popular models, called Trompenaars and Hampden-Turner (1997) model or the cultural dimension of GLOBE.

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