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## PROFESSIONALISM AND MORAL INTENSITY OF AUDITORS ON WHISTLEBLOWING INTENSION ON MAKASSAR PUBLIC ACCOUNTANT OFFICE

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Paper ID : 91-1-2-20180917

### ABSTRACT

This study aims to determine how auditor professionalism and the auditor's moral intensity and its influence on the intention to conduct whistle blowing in the Public Accounting Firm in Makassar. The focus of research is on the behavior of professionalism and morals of auditors in examining financial statements and expressing opinions about fairness in all material matters, financial position, results of operations, changes in equity and cash flows in accordance with accounting principles. Type of research is quantitative descriptive. Data used in this study is primary data in the form of questionnaires distributed to 10 Auditors as respondents. Questionnaires are used to measure the level of professionalism and moral intensity of auditors tested for validity and reliability. The analytical method used is multiple regression analysis using SPSS. The results showed that questionnaires distributed to 10 respondents were valid and reliable. The results of multiple regression analysis tests show that the level of professionalism and the moral intensity of auditors affect the intention to conduct whistleblowing where the higher the professionalism and moral intensity of an auditor, the higher the intention to conduct whistleblowing.

*Keyword : Profesionalism, Moral Intensity, Whistleblowing, Auditors*

### INTRODUCTION

Auditors or public accountants are one party that has an important role in a country's economic activities. The auditor is tasked with providing reliable company financial statements. The auditor is also responsible for obtaining and evaluating assertions about assertions about economic activities and events to ensure the level of interrelation

between these assertions and predetermined criteria.

Companies or organizations need reliable financial statements. Auditors become one of the sought after professional services. This is because the auditor has a contribution in many cases of corporate bankruptcy (Kreshastuti, 2014). Therefore, professionalism is one of the main demands of an auditor in carrying out his work.

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DOI : 10.32484/IJEMSS/v1i3.20

VOLUME 1 ISSUE 3 SEPTEMBER 2018

<http://journals.salewangang.org/index.php/IJEMSS>

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Professionalism has several meanings, among others, an expertise has certain qualifications, is experienced in accordance with the area of expertise or gets rewarded for his expertise (Tjiptohadi, 2015). However, it is not uncommon for a professional auditor to be responsible for the failure of the company. It arose because of the occurrence of the company that received an unqualified opinion, instead it went bankrupt after the opinion was published.

Audit professionalism and moral intensity are two important aspects in the work of an auditor, not only in disclosing the fairness of a financial report but also in disclosing fraud in financial statements. One way to disclose accounting violations so that they can restore public confidence is by conducting whistleblowing. Whistleblowing is reporting carried out by members of the organization (active or non-active) regarding violations, illegal or immoral acts against parties inside or outside the organization.

Moral intensity represents attitude toward behavior in the theory of planned behavior. In this variable individuals refer to individual perceptions of their ability to display certain behaviors. Individuals will act or behave in accordance with the attitude inherent in themselves towards a behavior. Individuals will identify a definite measure of good or bad from a behavior that will be carried out. These controls can be influenced also by individual internal factors and also external individuals, internal factors are individual self while external factors are the environment in which individuals are. Moral

Intensity is something that is related to moral issues that will influence a person's ethical judgment and intention to someone in doing something (Novius and Arifin, 2008).

The issue of whistleblowing has existed since the late 1960s and has grown to this day. These developments are caused by several things. First, there is a movement in the economy that is related to the improvement of the quality of education, expertise, and social care of workers. Second, the current economic situation has provided intensive information and has become a driver of information. Third, access to information and ease of publication leads to whistleblowing as a phenomenon that cannot be prevented from shifting the existing economy.

- a) There are still auditors who do not work professionally and do not provide complete and honest information about the company being audited to the authorities for the information. So that it increases the intention to do whistleblowing. Based on this, the problems in this study are: How is the professionalism of the auditor and its influence on the intention to conduct whistleblowing in the Public Accounting Firm in Makassar
- b) How is the auditor's moral intensity and its influence on the intention to conduct whistleblowing in the Public Accounting Firm in Makassar

## MATERIAL AND METHOD

This research will be carried out in 2018 starting from January to July 2018. The research location is located in the Public Accountant Office in Makassar. The type of data used in this study is quantitative data. Data sources used in this study are primary data, namely data obtained directly from the source or place of research. Primary data in this study were obtained through questionnaires distributed to the Auditor as respondents.

Data collection techniques carried out in this study observation or observation of the behavior of auditors, interviews with auditors and the distribution of questionnaires to

auditors who are the target of the sample. The population in this study are all auditors in the Public Accountant Office in Makassar. While the sampling technique carried out in this study is Saturated Sampling (Census). By using Saturated Sampling (Census) techniques, all members of the population in this study were used as samples. The population in this study were 10 populations. Then the sample used in this study were 10 samples, namely the Auditor of Public Accountants in Makassar.

Table 1. List of Public Accountants in Makassar

| No.          | Name of Public Accountants      | Number of Auditors |
|--------------|---------------------------------|--------------------|
| 1            | Drs. Benny, Tony, Frans& Daniel | 1                  |
| 2            | KusnadiPurnomo&Rekan            | 1                  |
| 3            | Usman&Rekan                     | 1                  |
| 4            | Drs. RusmanThoeng, M.Com, BAP   | 1                  |
| 5            | A. Salam Rauf & Rekan           | 1                  |
| 6            | Mustamin Anshar                 | 1                  |
| 7            | Drs.Blasius Mangande M.Si.      | 1                  |
| 8            | Rudi Kartamulya BU              | 1                  |
| 9            | Mansyur Sain & Rekan            | 1                  |
| 10           | Drs. HarlyWeku                  | 1                  |
| <b>Total</b> |                                 | <b>10</b>          |

Data processing used in this study is SPSS for Windows version 21. While data analysis uses multiple regression with the following equation:

$$y = a + b_1x_1 + b_2x_2 + \varepsilon$$

## RESULT AND DISCUSSION

### Test of Validity

Testing instrument validity using statistical software, the value of validity can

be seen in the Corrected Item-Total Correlation column. If the correlation number obtained is greater than the critical number ( $r_{count} > r_{table}$ ) then the instrument is said to be valid. Before the instrument is given to respondents, the instrument is first tested to see the validity of the questionnaire items and overall instrument reliability. Following are the

results of the trial of instruments X1, X2, and Y.

Validity test is done by correlating the total score generated by each respondent with the score of each item. Instrument can be declared valid if the results of the calculation of the correlation coefficient indicate a correlation coefficient of 0.300 or more.

Table 2. Result of Validity Test Variable Professionalism ( $X_1$ )

| Variable       | Statement | Corrected Item-<br>Total Correlation | $r_{kritis}$ | Validity |
|----------------|-----------|--------------------------------------|--------------|----------|
| Profesionalism | 1         | 0,606                                | 0,300        | Valid    |
|                | 2         | 0,570                                | 0,300        | Valid    |
|                | 3         | 0,610                                | 0,300        | Valid    |
|                | 4         | 0,578                                | 0,300        | Valid    |
|                | 5         | 0,689                                | 0,300        | Valid    |

Based of table 2, it can be seen that all statements that form professionalism variables have a validity coefficient greater

than the critical point (0.300) so that all statements are declared valid.

Table 3. Result of Validity Variable Moral Intensity Auditors ( $X_2$ )

| Variable                         | Statement | Corrected Item-<br>Total Correlation | $r_{kritis}$ | Validity |
|----------------------------------|-----------|--------------------------------------|--------------|----------|
| Moral<br>Intensity of<br>Auditor | 1         | 0,764                                | 0,300        | Valid    |
|                                  | 2         | 0,604                                | 0,300        | Valid    |
|                                  | 3         | 0,571                                | 0,300        | Valid    |
|                                  | 4         | 0,591                                | 0,300        | Valid    |
|                                  | 5         | 0,705                                | 0,300        | Valid    |

Based of table 5, it can be seen that all statements that form the auditor's moral intensity variable have a validity coefficient

greater than the critical point (0.300) so that all statements are declared valid.

Table 4. Result of Validity Variable *Whistleblowing* (Y)

| Variable              | Statement | Corrected Item-<br>Total Correlation | $r_{kritis}$ | Validity |
|-----------------------|-----------|--------------------------------------|--------------|----------|
| <i>Whistleblowing</i> | 1         | 0,560                                | 0,300        | Valid    |
|                       | 2         | 0,684                                | 0,300        | Valid    |
|                       | 3         | 0,670                                | 0,300        | Valid    |
|                       | 4         | 0,540                                | 0,300        | Valid    |
|                       | 5         | 0,708                                | 0,300        | Valid    |

Based of table 6, it can be seen that all statements that form the intention to do whistleblowing have a validity coefficient greater than the critical point (0.300) so that all statements are declared valid.

Reliability testing is carried out to measure whether or not a questionnaire is used to measure research variables. Reliability testing in this study uses Alpha Cronbach. A research instrument is said to be reliable if the alpha value is > 0.600.

#### Test of Reliability

Table 5. Result of Test Instrument Reliability

| Variable   | Koefisien $\alpha$ | Reliability |
|--|--------------------|-------------|
| $X_1$<br>(Professionalism)                       | 0,830 > 0,600      | Reliabel    |
| $X_2$<br>(Intensity Moral of Auditor)            | 0,891 > 0,600      | Reliabel    |
| Y<br>(Intensity of doing <i>Whistleblowing</i> ) | 0,775 > 0,600      | Reliabel    |

Based on the reliability test with the Cronbanch Alpha test, the instrument in this study is reliable or reliable because it shows a high level of reliability, this is evidenced by the alpha coefficient value of more than

0.600, the instrument is empirically very reliable or very reliable, so it can be used as a measuring tool which can be relied on or trusted.

Tabel 6. Koefisien Regresi  
Coefficients<sup>a</sup>

| Model                     | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig.  |
|---------------------------|-----------------------------|------------|---------------------------|-------|-------|
|                           | B                           | Std. Error | Beta                      |       |       |
| 1 (Constant)              | 0.593                       | 0.207      |                           | 2.858 | 0.001 |
| Profesionalisme           | 0.707                       | 0.146      | 0.212                     | 1.413 | 0.000 |
| Intensitas moral auditor  | 0.795                       | 0.184      | 0.241                     | 1.606 | 0.001 |
| F hitung : 51,702         |                             |            |                           |       |       |
| Signifikansi F : 0,000    |                             |            |                           |       |       |
| R Square : 0,868          |                             |            |                           |       |       |
| Adjusted R Square : 0,828 |                             |            |                           |       |       |

Based of table 6 the regression equation is obtained as follows:

$$Y = 0.593 + 0.707X_1 + 0.795X_2 + e$$

The results of multiple linear regression analysis:

- 1) A constant value of 0.593 indicates that if the independent variable is professionalism and the auditor's moral intensity does not exist then the intention value to do whistleblowing is the constant of 0.593.
- 2) 3) The influence coefficient of Professionalism variable on the Intent of Whistleblowing is 0.707 with a t value of 1.413 and a significance value of 0.000 <math>\alpha (0.05)</math>. The coefficient shows that the variable Professionalism has a positive and significant effect on the Intent of Whistleblowing. This means that an increase in Professionalism will be followed by an increase in Intentions to Conduct Whistleblowing, whereas a decrease in Professionalism will be followed by a decrease in Intentions to

Conduct Whistleblowing, assuming other factors that affect the size of the Intent to Conduct Whistleblowing are considered constant.

- 3) Coefficient of influence of Auditor Moral Intensity variable on Intentions to Conduct Whistleblowing of 0.795 with a t value of 1.606 and a significance value of 0.001 <math>\alpha (0.05)</math>. The coefficient shows that the Auditor's Moral Intensity variable has a positive and significant effect on the Intent of Whistleblowing. This means that an increase in Auditor Moral Intensity will be followed by an increase in Intent to Conduct Whistleblowing, whereas a decrease in Auditor Moral Intensity will be followed by a decrease in Intentions to Conduct Whistleblowing, assuming other factors that affect the size of the Intent of Whistleblowing are considered constant.
- 4) Simultaneous testing with F test (F-test), it can be seen that F-count is 51,702, Significance (p-value) is 0,000 and Adjusted R Square is 0.828 or 82.8%.

Based on the tolerance value given that is  $\alpha = 5\%$  with a significance value of  $0,000 < \alpha (0,05)$ , then the variables Professionalism and Moral Intensity Auditor have a significant effect on the Intent of Whistleblowing in the Public Accounting Firm in Makassar.

- 5) Simultaneously the Professionalism and Moral Intensity Auditor variables have an effect of 0.828 or 82.8% while the remaining 17.2% is influenced by other variables not included in the model.

### **The Effect of Professionalism on the Intent of Whistleblowing**

Professionalism in the theory of planned behavior represents attitudes toward behavior. A person who has high professionalism will form a belief in himself that the profession being worked on gives a good thing for individuals. Someone who has high professionalism tends to always adhere to the code of ethics and norms that apply with the aim of avoiding violations that might occur in the future that could endanger his profession. Thus they can be motivated to protect their profession by reporting ethical violations.

Based on the results of data analysis, it was found that professionalism influences the intention to conduct whistleblowing. This is shown by the coefficient of professionalism variable of 0.707 which is significant with the t-count value of 1.413 at p of 0.000. The standardized professionalism coefficient is indicated by the beta value of 0.212. This means that the direct influence of

professionalism on the intention to conduct whistleblowing is 21.2%. This means that the higher the professionalism, the higher the intention to do whistleblowing. The results of this study prove that there is a positive influence of professionalism on the intention to conduct whistleblowing in the Public Accounting Firm in Makassar proven to be true. The results of this study are in line with the research conducted by Putra and Wirasedana (2017) which states that professional commitment influences the intention to conduct whistleblowing.

### **The Effect of Auditor Moral Intensity on the Intent of Whistleblowing**

Moral intensity can be associated with the concept of perception of behavioral control in the theory of planned behavior. Perception of behavior control is a person's belief that his perception is the result of his own control of the perception of that behavior. Jones (1991) in Novius (2011) identifies that moral intensity influences a person's decision making process and varying levels of moral intensity. Someone who has high moral intensity will be more likely to report violations that occur because they have a sense of responsibility to report it. Conversely, if a person's moral intensity is low, he does not have a sense of responsibility to report the violation that occurred.

Based on the results of data analysis it was found that the auditor's moral intensity influences the intention to conduct whistleblowing. This is indicated by the variable coefficient of auditor moral intensity

of 0.795 which is significant with the t-count value of 1.606 in p at 0.001. The standardized auditor's moral intensity coefficient is shown by the beta value of 0.241. This means that the direct influence of moral intensity on the intention to conduct whistleblowing is 24.1%. This means that the higher the intensity of the auditor's moral, the intention to conduct whistleblowing will increase. The results of this study prove that there is a positive influence of the auditor's moral intensity on the intention to conduct whistleblowing in the Public Accounting Firm in Makassar proven to be true. The results of this study are in line with the research conducted by Husniati (2017) which states that moral intensity affects the intention to conduct whistleblowing.

## CONCLUSION

1. Professionalism and Moral Intensity Auditors have a positive contribution to the Intention of Conducting Whistleblowing where if Professionalism and Moral Auditor Intensity increases, the intention of Whistleblowing will also increase.
2. Professionalism has a significance level of 0.000 <0.05. This means that Professionalism has a significant effect on the Intent of Whistleblowing.
3. Moral Intensity Auditors have a significance level of 0.001 <0.05. This means that the Moral Intensity of Auditors has a significant effect on the Intent of Whistleblowing.

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