



## **The Effect of Professionalism, and Organizational Commitment to the Auditor Intention to do Whistleblowing with Legal Protection as a Moderating Variable**

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### **ABSTRACT**

**FAISAL AFANDI.** The Effects of Professionalism, and Organizational Commitment to the Auditor Intention to do Whistleblowing with Legal Protection as a Moderating Variable (guided by **Gagaring Pagalung** and **Tawakkal**).

This study aims to provide an overview of the influence of professionalism and organizational commitment to the auditor's intention to whistleblowing which is moderated by the variable of legal protection.

The object of research is the auditor of the Makassar Regional Internal Audit Office in Makassar. The population is 150 auditors. Determination of the sample simple random sampling technique, that is, research that takes samples from members of the population that are carried out randomly without regard to strata (levels) in the members of the population with a total sample of 109 respondents. Retrieval of data using a questionnaire with data analysis using MRA (Moderated Regression Analysis) analysis using SPSS version 25.

The results showed that: First, professionalism had a positive and significant effect on the auditor's intention to whistleblowing. Second, organizational commitment has a positive and significant effect on the auditor's intention to whistleblowing. Third, legal protection has a strong influence in moderating the relationship of professionalism with the auditor's intention to whistleblowing. The four legal protections have a strong influence in moderating the relationship between organizational commitment and the auditor's intention to whistleblowing

Keywords: professionalism, organizational commitment, legal protection, whistleblowing intentions.

### **I. INTRODUCTION**

Fraud and law violations cases that occur in corporations have always been an intense conversation in the mass media and online media. All forms of fraud and irregularities that occur in the majority of corporations are masterminded by people within the corporation itself. Fraud (fraud) has been seen as a matter of course and become a tradition in each agency both at national and international levels.

In 2001 years ago, the existence of accounting was horrified by the case of Enron, a giant energy company involving The Big Five, the 5 largest groups of professional and international accounting firms, which handled the majority of audit work for public and private companies. The case was revealed by a report from Sharron Watkins about an Enron conspiracy with a member of the Big Five. Long story short, Fastow is considered guilty of the Enron financial manipulation scandal, which has caused the energy trading company to face the biggest bankruptcy in US history and cause the dissolution of one of the Big Five Public

Accounting Firm (KAP), Arthur Andersen, because of his involvement in covering Enron's losses.

In the banking sector, too many fraud cases are found. The Citibank case, which involved an internal organization person, Melinda Dee, carried out laundering and burglary of customer funds. Another case also involved insiders at Bank Mandiri in 2015, where the person disbursed his customer's deposits by faking his signature. Furthermore, cases of embezzlement of BRI bank customer funds in 2018 involved bank tellers and many other cases in other banks. According to ACFE 2018 data, the banking and financial industry is the second industry that is the most disadvantaged by all fraud activities.

This is enough to add to the poor list of professional accounts of accountants and auditors. But on the other hand, there was an auditor who slowly raised the image of the accountant and auditor profession John McLennan, a whistleblower from the former internal efficiency auditor, Westpac Banking Corporation, to the Parliamentary Banking Inquiry of Australia (1990-1991) in Quentin Dempster, Elsam (2006: 1) said that the Bank and its employees stole money from their customers. Taking commissions in secret and changing agreements is an act of stealing and they try to cover it up by trying to end by force the publication of the letters. I can't think of a case worse than corporate moral decay.

The whistleblower has proven to be more effective in exposing fraud compared to other methods such as internal audit, internal control, and external audit (Sweeney and Williams, 2008). This opinion is in line with the Report To the Nation published by the Association of Certified Fraud Examiners (ACFE) every two years putting the top-ranking data sources of fraud disclosure. The importance of whistleblowing in exposing fraud or financial scandals has been evident in the early decades of the twenty-first century (Dyck et al., 2010).

*Whistleblowing* of banking institutions is very important to do because if you want to produce reliable audit quality, the bank's internal auditors must have the courage to expose any form of fraud that exists in the organization. After all, the party that knows the most fraud is an internal party. The question is whether the internal auditor dares to reveal all forms of fraud that occur? Because this will usually have an impact on the career, and the whistleblower will be moved, demoted, will not get a promotion even to lose his job.

The motive of someone making a report or as a whistleblower is not an important thing to be required. A person's motive as a whistleblower can vary, ranging from the motive of good faith to save an institution or company, personal competition or even personal matters. But the most important thing is that someone reported exposing crime or violation that occurred in his company. By exposing suspected violations or criminal acts, it is hoped that larger violations can be revealed and deviant practices in the company can be handled and corrected (Semendawai et al. 2011: 25)

*Whistleblowing* is a complex process involving individual characteristics and other situational factors. These individual characteristics include professionalism (attitude towards whistleblowing). According to Sari and Laksito's research (2014), Kreshastuti and Prastiwi (2014) and Joneta (2016) it has a positive influence on the intention to take whistleblowing actions. Besides, research conducted by Jalil (2012) found that professionalism did not affect the auditor's intention to take whistleblowing actions. The professionalism factor is one of the important variables for an auditor to do the best thing for the organization where he works. According to Yendrawati (2008: 76), professionalism is a concept to measure how auditors perceive their profession

as reflected in their attitudes and behavior. To measure the level of professionalism is not only needed an indicator that says that people are said to be professional. Concerning the audit task process, each auditor is equipped with binding rules and codes of conduct. An auditor has a great responsibility for the results of the audit. Auditors are required to be professional. All forms of client pressure and intervention should be made as a challenge concerning the work as an auditor. Auditors are required to be professional. All forms of client pressure and intervention should be made as a challenge concerning the work as an auditor. Auditors are required to be professional. All forms of client pressure and intervention should be made as a challenge concerning the work as an auditor.

In addition to individual factors, external factors that influence auditor behavior in conducting whistleblowing are an organizational commitment. One measure of the level of professionalism of auditors is also seen based on performance, while one of the factors that influence performance improvement is organizational commitment. Organizational commitment can be created if members of the organization are aware of their rights and obligations as members regardless of the position or position of each individual. Bariyama (2012) states that the success and performance of a person in a field of work are largely determined by how much organizational commitment he has. High organizational commitment will also increase high performance (Randall and Gibson 1991).

organizational commitment variable represents the subjective norm component in the theory of planned behavior. In this case, the individual will think of a certain behavior very correctly because the actions and behavior that will be carried out will ultimately affect the judgment of others. In the context of the accountant, the other person is the company, the community, and the accountant's umbrella organization itself, the Indonesian Institute of Accountants (IAI) and colleagues.

Organizational commitment is the strength of employees following how employees are involved in an organization, a strong belief in the values and final goals of an organization, and a willingness to do good on behalf of the organization (Porter, 1974). Someone who is highly committed to the organization will likely identify in advance in overcoming situations that can endanger the organization to maintain the reputation and sustainability of the organization. That identification can get influences from other people's evaluations as well for example coworkers. So the results of the identification could have been subjective (more in favor of the organization or colleagues) or maybe could be objective (looking at more cases). Besides, Aranya et. al (1981) states that professional commitment (accountant) involves the beliefs, goals and values of the profession. There needs to be a willingness to put forth sufficient effort in the name of the profession and also a desire to maintain membership in the profession.

Research conducted by Bariyama (2012) and Randal (1991) found that organizational commitment influences auditor behavior in conducting whistleblowing. Whereas research conducted by Abdullah and Hasma (2017) and Ahmad et al (2012) found different results that organizational commitment does not affect auditor behavior in conducting whistleblowing.

Other external factors that influence the intention of auditors to whistleblowing are legal protection, not many people are willing to do reporting due to the absence or weak legal protection of reporters. Even the whistleblowers often get counterattacks and criminalization from the reported parties for accusations of defamation, defamation or unpleasant acts. Legal protection for whistleblowers is very important to be regulated carefully considering the role of

a whistleblower is vital in uncovering cases of fraud that occur in organizations, especially in the banking and financial sectors.

Research by Yustrisia (2017), legal protection influences this research in line with the research of Efendi and Nuraini (2019). As for Abdullah and Hasma's research (2017), using legal protection as a moderating variable, in this study legal protection does not moderate professionalism and organizational commitment to the intention of conducting whistleblowing,

Someone to do whistleblowing is influenced by internal and external factors. the function of Internal auditors to provide added value to the main organization in terms of internal control. Likewise, if this is related to whistleblowing, internal auditors are expected to be the first party to be able to detect if there are red flags (actions that are not according to the rules or that lead to fraud tendencies). As has been explained, the role of internal auditors is so important for an organization to detect fraud. Internal auditors have formal authority to disclose and report indications of fraud or irregularities that exist in the body of an organization both in the public and private sectors. According to Miceli et al. (1991),

Based on the description previously stated, the title of this study is "The Effect of Professionalism, and Organizational Commitment to the Auditor Intention to do Whistleblowing with Legal Protection as a Moderating Variable".

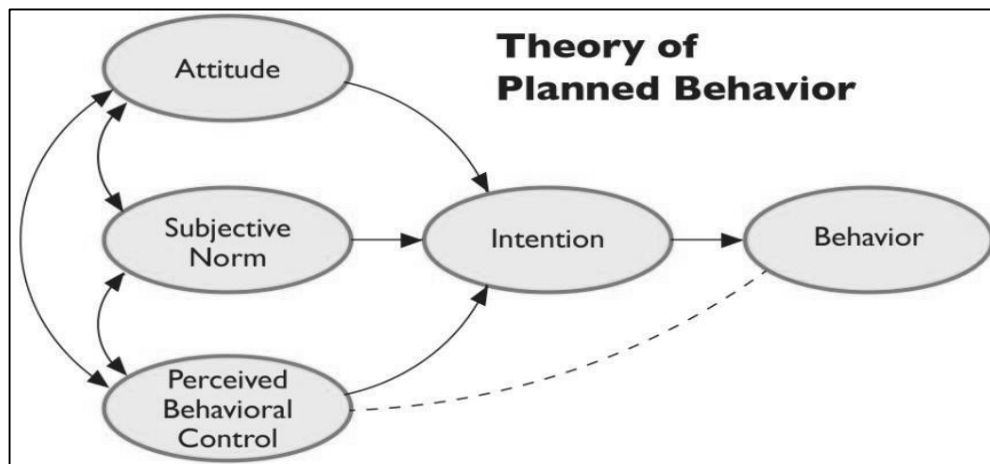
## **II. LITERATURE REVIEW**

The Grand theory of this study uses the prosocial behavior theory developed by Eisenberg in 1979. The prosocial behavior theory is the behavior or actions taken by members of an organization towards certain individuals, groups, or organizations aimed at improving the welfare of the group or organization. Brief and Motowidlo (1986) quoted in Bagustianto (2013) say that prosocial behavior is a theory that supports the occurrence of whistleblowing because whistleblowing is an action that benefits the organization one of the 13 forms of prosocial organizational behavior. This is in line with the view that whistleblowing is a prosocial behavior because in general, the behavior will benefit others (the organization).

The Theory of Reasoned Action (TRA), which is a theory aimed at studying and predicting individual behavior more specifically. This theory was put forward in 1975 by Fishbein and Ajzen. In 1985 this theory was later developed by Ajzen to become the Theory of Planned Behavior (TPB). Ajzen believes that the main factor of an individual's main behavior is an individual's intention (behavior intention) towards a certain behavior. There are several objectives and benefits of this theory, among others, is to predict and understand the motivational influence on behavior that is not under the control or the will of the individual itself. There are three components of intention to behave, namely (1) attitude (attitude), norm (subjective norm), and perception of behavioral control (perceived behavior control).

Theory of planned behavior, Ajzen (2005) suggests that the perception of behavioral control is based on individual beliefs about compatibility, competence, resources in the form of equipment, and opportunities (control belief strength) that support or inhibit predicted behavior and the magnitude of the role of these resources in realizing the behavior. The stronger and the greater the individual's belief in the availability of resources and the opportunities he has associated with a particular behavior, the stronger and greater the individual's control over that behavior. To deepen understanding of measuring attitudes, subjective norms, and behavioral control, the concepts or factors that form are discussed first in the Theory of Planned Behavior.

**Gambar 2.1 Theory of Planned Behavior (Source Ajzen, 2005: 118)**



**1. Attitude Toward the Behavior**

It is a term used to reflect someone's happy, displeased, or mediocre feelings towards something. Something that can be an object, a response to an event, situation, people or a group. Understanding the attitude, in general, is also often referred to as an act or a person's behavior. Attitude is a factor in a person to respond and respond to behavior to be learned, whether the action is positive or negative, whether it is something that is liked or disliked (Sarwono, 2014)

**2. Norma Subjektive (Subjective Norm)**

Norma subjektive is assumed as a person's perception of the expectations of people who influence his life (significant others) regarding the do or not do certain behaviors. This kind of perception is subjective, so this dimension is called the subjective norm. Subjective norms are influenced by a belief, this also occurs in attitudes towards behavior, which distinguishes the two are subjective norms is a function of individual beliefs obtained from other people's views of an object attitude associated with individuals (normative beliefs) while attitudes towards behavior are a function of individual beliefs about the behavior to be performed (behavioral beliefs) (Karmita, 2018).

**3. Perceived Behavioral Control**

It is created when someone receives a stimulus from the outside world that is captured by the human senses which then enters the brain. In it then occurs the thought process that produces an understanding, this understanding is called perception (Sarwono, 2014). Behavioral control perception is an individual's perception of the difficulty or ease of realizing a certain behavior (Ajzen, 2005). These behavioral control perceptions can change depending on the conditions or actions to be taken as a reaction to something, while the control center is related to the beliefs that an individual has about the level of success in doing something,

whether it depends on the business he is doing or other factors that are not from him ( Rotter, 1975). If this belief is related to specific achievement,

Kalbers and Fogaty (1995) distinguish the concept of profession and professionalism in which the profession is defined as the type of work that meets certain criteria while professionalism is an individual attribute that must be possessed by someone without looking at a particular job or profession. A person's level of professionalism can be judged by the extent to which the quality of the work carried out or the individual profession.

Arens et. al. (2009: 81) describe professionalism as a form of responsibility to behave more than just to fulfill the responsibilities given to it and to more than just obey the laws and regulations that apply in society. Professionalism is one of the main requirements for an auditor. As an auditor, he should fulfill his responsibilities to the profession and organization

Generally, there are three main categories for someone who is called a professional in his profession, namely having the expertise to carry out tasks following their fields, carry out tasks or professions by setting standards in the field of the profession concerned, and explaining the duties of the profession by complying with established professional ethics.

Hall (1968: 92) developed a concept that can be used to measure professionalism, by looking at their attitudes and behavior. There are five dimensions of professionalism, namely:

1. Dedication of profession that can be seen from the dedication of professionalism by using the knowledge and skills possessed. The determination to keep on doing a good job even if extrinsic rewards are lacking. This attitude is an expression of a total outpouring of work. Work is defined as a goal, not just a means to an end. This totality has become a personal commitment so that the main compensation in a job is spiritual satisfaction and then material.
2. Social responsibility as a view of the importance of the role of the profession and the benefits obtained by both society and professionals because of the profession or occupation.
3. Independence as a professional's view that he must be able to make his own decisions without pressure and intervention from other parties (government, clients, and not members of the profession). If there is pressure from other parties then it is said to be an obstacle to professional independence.
4. Confidence to professional regulations as a belief that the most authorized to judge a profession are fellow professions, not sourced from outsiders who do not have competence in the field of science or their work.

Relationship with fellow professions is the use of professional ties as a reference or guideline, including formal organizations and informal collegial groups as the main ideas at work. Through this professional bond, the professionals build professional awareness.

Organizational commitment has many definitions and is measured in a variety of different ways. Robbin and Judge (2011: 100) define organizational commitment as follows "Organizational commitment is the degree to which an employee identifies with a particular organization and its goals and wishes to maintain membership in the organization". Kreitner and Kinicki (2000) state that organizational commitment is defined as an individual identifying himself with the organization concerning his goals, whereas Luthans (2006: 217) defines organizational commitment as a strong desire that employees have to maintain their position as members of the organization where they work, the desire to try to

be part of the organization, and a strong belief in the acceptance of the values and goals that exist in the organization. Organizational commitment is more than passive loyalty, but it also involves an active relationship from an individual's desire to contribute fully to his organization.

According to Soerjono Soekanto (1984), legal protection is an effort to provide assistance and fulfillment of rights to present a sense of security to witnesses and victims. According to Muchsin (2004), legal protection is an activity to protect individuals by harmonizing the relationship of values or rules that are manifested in attitudes and actions in creating order in the intercourse of human life and according to Philipus M. Hadjon (2005), Protection law is the protection of dignity and the recognition of human rights owned by legal subjects based on legal provisions from arbitrariness or as a collection of regulations or rules that can protect one thing from another.

Protection law is to provide compensation, treatment, and protection from all accusations as compensation for what has been revealed by the whistleblower, whether he is one of the perpetrators or not (Nixson et al., 2013). In-Law number 31 of 2014 it states that threats are all kinds of behaviors with consequences, either directly or indirectly, causing witnesses to fear acting according to their testimonies. The application of the protection system can increase the courage of individuals and groups towards disclosing facts (Yustrisia, 2017).

It is concluded that legal protection against whistleblowers is the provision of assistance and legal rights for whistleblowers or reporters of fraud as a reward and protect for their courage in reporting actions that violate the rules and regulations that exist in the organization. In the financial sector, the banking system has even applied a whistleblowing and protection system to whistleblowers by keeping the whistleblower's identity and guarantee to be sanctioned for the report submitted. In addition to protection from the inside, whistleblowers in banking institutions also have protection rights by the Witness and Victim Protection Agency (LPSK) which was formed in 2006.

Protection of the law for whistleblowers in Indonesia is regulated in Law No. 31 of 2014 concerning the Protection of Witnesses and Victims. Legal protection consists of 5 indicators adjusted to Tatawi's statement (2015), that the protection of witnesses and victims must refer to the five principles: 1) respect for human dignity, 2) security, 3) justice, 4) non-discrimination, and 5) legal certainty.

The intention is the desire to do something/behavior Intention refers to an individual's goal of taking various actions and can be considered as a specific reason for trust. Someone will do an action if they have a certain desire or intention or interest to do so (Jogiyanto, 2007). Ajzen (2006) argues that the intention to carry out certain actions is an indication of an individual's tendency to behave and is a direct antecedent of the offender.

Theory of Planned Behavior, intentions are influenced by three factors, namely Attitude Toward the Behavior, Subjective Norms, and Perceived Behavior Control. The intention is a tendency for someone to determine the choice of behavior that will be done or not done, because before doing something, of course, there is an intention that arises in a person to do the act.

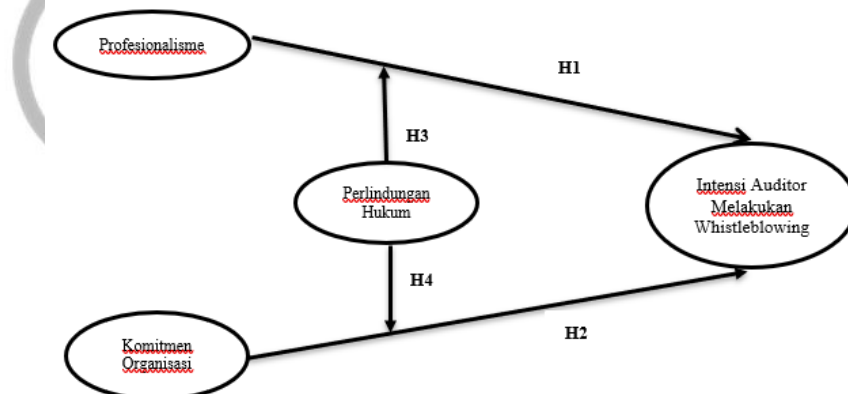
Bouville (2016) defines whistleblowing as an act of an employee (or former employee) to reveal something that he considers illegal or unethical to higher management / top management (Internal Whistleblowing) or the authorities/authorities outside the organization or to the public (external whistleblowing). While people who do whistleblowers are people who provide information. Whistleblowing is an action that reveals information from a private or public organization to open up cases of corruption that are dangerous to the public (Kumar 2017) and Miceli and Near (1991) defines whistleblowing as an act of

reporting errors to individuals or organizations that are believed to have the power to stop it.

It's an important existence of whistleblowing in expressing fraud or financial scandals that have been widely proven in the early twenty-first century (Dyck et al. 2010). The collapse of Enron and Arthur Andersen is a phenomenon caused by whistleblowing behavior. Whistleblowing is an event consisting of four elements, namely the existence of a person who performs whistleblowing (whistleblower), there is a complaint about the occurrence of violations or actions that are not ethically appropriate, which generally occurs in an organization consisting of a group of individuals committed to a violation, and the presence of other parties who received complaints or reporting on the whistleblowing (Dasgupta and Kesharwani, 2010).

### III. HYPOTHESIS

- H1 = Professionalism has a positive and significant effect on the auditor's intention to do whistleblowing.
- H2 = Organizational commitment has a positive effect and significant effect on auditor intentions to do whistleblowing.
- H3 = Legal protection has a positive and significant effect in moderating the relationship between professionalism and the intention of auditors to do whistleblowing
- H4 = Legal protection a positive and significant effect in moderating the relationship between organizational commitment and the intention of auditors to do whistleblowing



### IV METHODOLOGY

The type of data used in this study is the primary quantitative data. This research was conducted at banking institutions, namely the BRI Regional Internal Audit Office in Makassar City. The time used for this study is 3 month. This study uses a simple random sampling technique, which is a study where samples taken from members of the population are carried out randomly without regard to strata (levels) in the members of the population. samples taken in this study were 109 internal auditors of BRI Makassar Region

### V RESULTS AND DISCUSSION

#### 1. The Effect of Professionalism (X1) on the Intention to do Whistleblowing (Y)

Based on the calculation results, the t-count is 2,800 > t-table is 1,661 and the significance value is 0.006 > 0.05 means partial professionalism (X1) significant effect on the intention to do whistleblowing (Y). based on the coefficient value of



0.374 is interpreted that professionalism (X1) positive effect to the intention to do whistleblowing (Y) positive effect of 37.4%, in this case, a hypothesis Professionalism has a positive and significant effect on auditor intentions in conducting whistleblowing (H1) is stated **ACCEPTED**

This study shows that professionalism has a positive and significant effect on the intention of auditors conducting whistleblowing who work at the BRI Internal Audit Office in Makassar Region. This can be explained that the higher the professionalism of an auditor in carrying out the task, the intention or intention to make a complaint when performing his duties the auditor encounters errors or fraud and then intends to report it through formal reporting mechanisms (whistleblowing) the higher.

the results of this study are consistent and support the research of Sari and Laksito (2014), Kreshastuti and Prastiwi (2014), and Joneta (2016) which state that professionalism has a positive effect on the auditor's intention to whistleblowing. Reporting or whistleblowing is important for the auditor in carrying out his duties and functions as an institution that oversees funds. The positive effect of the professionalism variable on the intention to do whistleblowing shows that the higher the level of professionalism possessed by an auditor, the higher the interest or intention of the auditor to do whistleblowing.

## **2. The Effect of Organizational Commitment (X2) on the Intention to do Whistleblowing (Y)**

Based on the calculation, the t-count is  $2.416 < t\text{-table of } 1,661$  and the significance value is  $0,104 > 0,05$  which means partial organizational commitment (X3) not significant effect on intention to do whistleblowing (Y). Based on the coefficient value of 0.075 is interpreted that organizational commitment (X2) positive effect on the intention to do whistleblowing (Y) of 7.5%, in this case, the hypothesis Organizational commitment has a positive and significant effect on the auditor's intention to conduct whistleblowing (H2) stated **ACCEPTED**

The results of the study showed that organizational commitment had a positive and insignificant effect on the auditor's intention to conduct whistleblowing working at the BRI Internal Audit Office in Makassar Region. This can be explained that the higher the organizational commitment of an auditor, the higher the intention or intention to conduct whistleblowing.

The results of this study are not consistent with the results of the study Bagustianto (2015), Alleyne (2016), Sari and Setiawati (2016) stated that organizational commitment has a positive effect on the auditor's intention to whistleblowing, the higher the organizational commitment of an auditor, the higher the intention to do whistleblowing.

But this results study is consistent and supports research by Mesmer-Magnus and Viswesvaran (2005) who found that organizational commitment does not have a correlation/correlation with the intention to take action whistleblowing, and research Ahmad et al. (2012) which shows that organizational commitment is not able to explain the internal whistleblowing behavior of auditors in Malaysia. Likewise, with the results of Abdullah and Hasma's research (2017), it was concluded that organizational commitment had no significant effect on the auditor's intention to whistleblowing due to factors that affect auditor job satisfaction that could originate from colleagues or organizational leaders in general. Likewise, relating to commitments held by the auditor. A strong commitment to the organization contrasts with the commitment of colleagues (coworkers)

## **3. The Effect of Professionalism on the Intention to do Whistleblowing Moderated in Legal Protection**

The results of the moderated regression analysis test analysis found that legal protection strengthens the effect of professionalism on the intention to do whistleblowing (Y) where the value of R Square professionalism relation to the intention to do whistleblowing is moderated by legal protection with a value of 0.258 from the relationship of professionalism to the intention to do whistleblowing without moderating legal protection amounting to 0.204. It can be concluded that the legal protection hypothesis strengthens the effect of professionalism on auditor's intentions in conducting whistleblowing (H3) expressed **ACCEPTED**.

This study shows that legal protection can moderate professionalism to the auditor's intention in conducting whistleblowing working at the Makassar Regional Internal Audit Office. The influence of professionalism on the auditor's intention to conduct whistleblowing can be strengthened by the existence of legal protection as a moderating variable.

#### **4. The Effect of Organizational Commitment on the Intention to Conduct Whistleblowing Moderated Legal Protection**

The results of the moderated regression analysis test analysis found that legal protection strengthens the effect of organizational commitment on the intention to do whistleblowing (Y) where the value of R Square organizational commitment relation to the intention to do whistleblowing is moderated by legal protection with a value of 0.264 from the relationship of organizational commitment to the intention to do whistleblowing without moderating legal protection amounting to 0.187. It can be concluded that the legal protection hypothesis strengthens the effect of organizational commitment on auditors' intentions in conducting whistleblowing (H3) expressed **ACCEPTED**

This study shows that legal protection can moderate organizational commitment to the auditor's intention in conducting whistleblowing working at the Makassar Regional Internal Audit Office. The influence of organizational commitment on the auditor's intention to conduct whistleblowing can be strengthened by the existence of legal protection as a moderating variable.

## **VI CONCLUSION**

1. Professionalism has a positive effect on auditor intentions in conducting whistleblowing. It can be interpreted that a high level of professionalism will further encourage the auditor's interest to do whistleblowing. This is in line with the theory of prosocial behavior that explains about professionalism as an action that is beneficial to the organization.
2. Organizational Commitment has a positive effect on auditor intentions in conducting whistleblowing. It can be interpreted that a high level of organizational commitment will further encourage the auditor's interest to do whistleblowing. This is in line with the theory of prosocial behavior that explains about professionalism as an action that is beneficial to the organization.
3. Legal protection influences the relationship between professionalism to auditor intentions in conducting whistleblowing. It can be interpreted that the legal protection possessed by the auditor can strengthen the influence of professionalism to the auditor's intention to whistleblowing.
4. Legal protection influences the relationship between organizational commitment to auditor intentions in conducting whistleblowing. It can be interpreted that the legal protection possessed by the auditor can strengthen the influence of organizational commitment to the auditor's intention to whistleblowing.

## VII IMPLICATIONS

The results of this study can have implications for researchers, the research model developed provides a perspective to assess the level of significance and the relationship of each factor to the auditor's intention to whistleblowing. The results of this study have implications for the application of theory of prosocial behavior and theory of planned behavior. The two theories briefly explain how the auditor's intention in conducting whistleblowing can be increased from professionalism, organizational commitment and moderated legal protection

For practice, in terms of the auditor in order to further enhance his role as an employee assigned to oversee bank operations so that the level of fraud that occurs in the internal bank can be muted and even stopped

For policy, the results of this study support the process of optimizing the roles and duties of auditors who should report if there are problems in practice in their organizations.

## VII LIMITED RESEARCH

1. This research only focuses on professionalism, organizational commitment influences the auditor's intention to whistleblowing. Did not rule out there are still other factors, both internal and external factors, or intrinsic or extrinsic factors that are able to influence the auditor's intention to do whistleblowing, but have not been tested in this study.
2. The research only takes place in the Makassar Regional Internal Audit Office, so that for different banking institutions or other financial institutions, differences in conclusions are possible.
3. The results of this study are analyzes with the object of study only limited to BRI Regional Makassar internal auditor employees, thus allowing different results if research on the same topic but carried out on different objects and professions

## IX SUGGESTION

1. contribute or consider applying other variables that can be used to review the factors that influence the auditor's intention to whistleblowing.
2. Future studies can consider adding independent variables, internal and external factors, or intrinsic or extrinsic factors.
3. For further researchers, it is recommended to expand the object of research by developing research samples not only to respondents who work as auditors but also to increase the number of respondents, to enable differences in research results or can also strengthen the results of this study.
4. Further research can also try to conduct this research with different research methods such as qualitative research methods or mixed methods between qualitative and quantitative.

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