

The Influence of Auditor Professional, Idealism Ethical Orientation, and Relativism on Whistleblowing with Legal Protection as a Moderating Variable (Case Study on Aceh Province Government)

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ABSTRACT

This research examines the influence of auditor professionalism, idealistic ethical orientation, and relativism in whistleblowing, with legal protection as a moderating variable. This research is a population study (census) employing a quantitative and correlational methodology. The population comprises all internal auditors working at the Aceh Province Inspectorate Agency and the Banda Aceh City Inspectorate, totaling 65 individuals. The primary data for this research were collected directly through questionnaires and analyzed using multiple linear regression and moderated regression with an absolute difference value approach. The multiple linear regression analysis findings revealed that auditor professionalism and an idealistic ethical orientation positively influence whistleblowing, whereas relativism negatively impacts whistleblowing. Meanwhile, the research results using moderation regression analysis show that legal protection moderates the influence of auditor professionalism, idealistic ethical orientation, and auditor relativism in whistleblowing.

INTRODUCTION

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Whistleblowing has attracted world attention because many large companies committed fraud and were eventually exposed. Many cases have been revealed, including the financial scandals of leading companies, which have caused the auditor profession to be in the spotlight of many parties, such as the financial scandal at the US energy company Enron. The Enron and WorldCom cases, namely reporting cases of financial engineering and accounting malpractice, caused the collapse of large companies. International financial institutions also suffered losses due to the bankruptcy of Enron and WorldCom (Fuji, 2013). More ironically, this case also involved a scandal with an international public accounting firm, Arthur Andersen, which was one of the Big Five. Arthur Andersen, who served as Enron's external auditor and management consultant, failed to detect or reveal Enron's financial transactions, which were carried out by transferring company assets to special purpose entities, thus causing the company's value to appear more significant than it should be.

In Indonesia, a case of fraud that was finally uncovered thanks to whistleblowing occurred at the National Police institution, which handled the situation involving Gayus Tambunan, a Directorate General of Taxes employee implicated in a tax evasion case, and the legal dispute concerning PT SAL "Arwana." Fraud in the handling of this case was finally revealed by the statement of Susno Duadji, the former Head of the Indonesian Police Criminal Investigation Agency, who courageously exposed the case brokering scandal at the National Police Headquarters in 2010. Susno's revelations caused significant upheaval in law enforcement circles. The broker network is believed to have involved several high-ranking National Police officials (Lubis, 2017). The whistleblowing discourse in Aceh province has also emerged to the public, including through the Mayor of Banda Aceh's regulation Number 36 of 2019 concerning Services for Handling Public Complaints for Violations of State Civil Apparatus (Whistle Blowing System) within the Banda Aceh City Government. This regulation is the legal basis for implementing the Whistleblowing System in the City of Banda Aceh. On May 24, 2021, through the Aceh Inspectorate and the Aceh Regional Secretary's General Administration Assistant, the Whistleblowing System (WBS) application was launched, which can be accessed on the site <https://wbs.acehprov.go.id/> to receive reports about indications of corruption within the provincial government Aceh.

Whistleblowing usually arises when a conflict arises between employee loyalty and the protection of public interests. Several factors can encourage an individual's interest in whistleblowing, including auditor personalism, ethical orientation, and idealism (Riska, 2017), professional commitment, organizational and demographic commitment (Cindy, 2016), professionalism commitment, anticipatory socialization Merdikawati et al. (2012), attitudes towards behaviour, subjective norms and perceptions of organizational support (Indra, 2018). Among these factors, an essential factor influencing auditors to carry out whistleblowing is the professionalism of an auditor's rules that apply to the work being carried out. As fraud becomes more common, the

professionalism of auditors is essential in uncovering these acts of fraud. Therefore, internal auditors must not only work in the company's interests but also be accountable for the results of their performance to the public. The auditor's professionalism level determines the intensity of whistleblowing, so the higher the auditor's professional level, the greater the inclination to engage in whistleblowing. This aligns with the findings of research conducted by (Bakri, 2014; Yulianto, 2015; Rianti et al. 2017; Zanaria, 2016; Janitra, 2017), which states that professional auditors influence auditors in carrying out whistleblowing.

The following factor is idealistic ethical orientation. Idealistic ethical orientation pertains to a mindset that emphasizes refraining from harming others. Individuals with this orientation are committed to avoiding actions that could jeopardize the dignity and well-being of others (Dzakirin, 2015). Those with a strong idealistic ethical orientation are inclined to view whistleblowing as crucial and are more likely to engage in it. This aligns with findings from research conducted by (Riska, 2017; Effendi & Nuraini, 2019; Yulianto, 2015; Janitra, 2017), which stated that an auditor's idealistic ethical orientation can influence whistleblowing. Another critical factor is auditor relativism. Relativism is a pragmatic perspective that posits ethical principles as varying across cultures, emphasizing that ethical norms are not universally applicable but are contingent upon cultural norms and contexts. Relativism tends to ignore ethical issues; auditors with high relativism tend to be less sensitive to situations that violate norms or rules and reject ethical values in directing ethical behavior (Riska, 2017). This is also stated by (Nayir, 2012; Janitra, 2017; Brink et al., 2015; Yulianto, 2015) in their research that relativism influences auditors in whistleblowing.

Becoming a whistleblower is a daunting endeavor that requires courage and self-assurance. A whistleblower often experiences a dilemma when reporting incidents that he knows about because he could receive sanctions and criminalization from the party being reported. Not many people are willing to risk reporting a crime if they, their families, and their property do not receive protection from threats that may arise because of the report they make. For some people, this becomes a personal ordeal that requires determination and courage, so a committee is needed for legal protection to be given to the reporter so that there is no intervention and criminalization of the reporter (Dempster, 2006). Therefore, the law has provided guarantees for reporting cases of alleged corruption through Law No. 31/2014 concerning the Protection of Witnesses and Victims. Under this regulation, the whistleblower is protected from criminal or civil prosecution; however, the implications can vary significantly.

However, several cases show legal protections for whistleblowers remain inadequate, such as the case of Roni Wijaya, who previously helped the Corruption Eradication Commission (CEC) prove criminal acts of corruption in the Hambalang project carried out by Mahfud Suroso by clearly revealing the entire flow of money that was corrupted in that case. However, he did not receive the legal protection for Roni Wijaya as a witness promised by the CEC.

After revealing this case, Rony was still involved in money laundering even though the Corruption Eradication Committee (CEC) had also given Roni Wijaya legal protection status (Azhar & Hidayat, 2020). Another case was experienced by Nurhayati, who reported a corruption case in the Village Revenue and Expenditure Budget (APBDes) of Citemu Village for the 2018-2020 Fiscal Year who was named a suspect because it was reported back by the village head (Intan, 2022). Therefore, providing legal protection for whistleblowers is crucial, considering that the role of whistleblowers can make it easier to reveal criminal acts that have occurred. The availability of legal protection can encourage auditors' interest in whistleblowing. The implementation of a legal protection system can boost the confidence of individuals and groups in supporting whistleblowers (Yustrisia, 2017). This implies that the greater the legal assurances provided to whistleblowers, the more likely auditors are to report fraud within their environment.

This study investigated how auditor professionalism, idealistic ethical orientation, and auditor relativism influence whistleblowing, with legal protection as a moderating variable. The object of this research is the inspectorate auditor. This agency has direct contact with and serves as the internal auditor of all SKPD in Aceh Provincial and Regency/City Governments. The importance of this research is that by making auditors in the inspectorate the object of research, it is hoped that this research can see how whistleblowing is implemented in the Provincial and Regency/City Government environment in Aceh and the factors that impact auditors' inclination to engage in whistleblowing. The subsequent parts of this article encompass a review of literature, theoretical framework and hypotheses, methodology, findings and discussion, conclusions, limitations, and recommendations for future research.

LITERATURE REVIEW

Whistleblowing

Whistleblowing involves members of an organization disclosing illegal, unethical, or unauthorized practices by their superiors to individuals or entities capable of taking corrective action (Miceli & Near, 1985). It is described as an effort by current or former members of an organization to alert top management or the public to a significant error committed or concealed by the organization (McDonald & Ahern, 2002). The term whistleblowing emerged in the United States after the Sarbanes Oxley Act 2002 (SOX), which encouraged company employees to report acts of fraud or violations that occurred without any fear of the party being reported.

Whistleblowing typically occurs when there is a clash between employee loyalty and the duty to safeguard public interests. According to Elias (2008), whistleblowing can manifest internally or externally. Internal whistleblowing happens when an employee detects fraud committed by another employee and reports it to their supervisor. In contrast, external whistleblowing occurs when an employee identifies fraud within the organization and exposes it to the public, believing the fraud poses a threat to society.

The theory used to explain whistleblowing behavior is social exchange theory. Cropanzano & Mitchell (2005) explain that the basis of social exchange theory is that relationships improve over time, this relationship is characterized by mutual trust, loyalty, and commitment, contingent upon both parties adhering to the established exchange rules. These rules typically entail reciprocal relationships or norms of reciprocation, where one party's actions prompt responses from the other party (Cropanzano & Mitchell, 2005). The social exchange theory incorporates an individual's perceptions of how the organization treats them and the organization's commitment to them (Eisenberger et al., 1986).

Therefore, if an individual perceives that the organization is committed to them, they are likely to reciprocate that commitment to the organization. Social exchange theory provides a framework that supports the inclination to engage in whistleblowing actions.

Professional Auditor

Professionalism is a responsible attitude towards what has been assigned to him. An attitude of professionalism will cause someone to make decisions based on their considerations. Professionalism denotes the commitment and mindset of professionals to achieve and enhance their professional standards. Auditors who demonstrate professionalism must deliver audits that adhere to organizational standards. The level of professional commitment reflects the auditor's engagement with the industrial or professional milieu, and this is because one aspect of professional commitment is the acceptance of professional norms and goals (Aranya et al., 1981).

Auditors not only work in the company's interests but also the results of their performance to society, and they must be accountable. The extent of auditor professionalism influences the likelihood of whistleblowing. When auditors adhere more strongly to professional norms and values, the higher their tendency to consider whistleblowing essential and the higher the possibility of them carrying out whistleblowing. Thus, the hypothesis can be formulated as follows:

H1: Professional auditors have a positive effect on whistleblowing

Idealistic Ethical Orientation

Ethical orientation is the rationale for determining appropriate and correct attitudes and directions related to ethical dilemmas. Idealism is characterized by an individual's belief in achieving desired outcomes that align with moral values (Saptianingrum & Kholisoh, 2014). It also entails maintaining impartiality and avoiding conflicts of interest. Forsyth explained that an accountant who is not idealistic only cares about himself to get high fees by abandoning an attitude of independence (Janitra, 2017). So, an auditor's idealistic ethical orientation can give him the ethical sensitivity needed to determine the hopes or goals he wants to achieve.

The ethical orientation of an auditor influences whistleblowing actions. Auditors with strong idealism are likelier to perceive whistleblowing as

significant and demonstrate a heightened inclination to engage in whistleblowing activities. Based on this premise, the hypothesis can be formulated as follows:

H2: Idealistic ethical orientation has a positive effect on whistleblowing

Relativism

Forsyth explains that relativism implicitly rejects absolute morals in behavior (Janitra, 2017). In this scenario, individuals weigh various values intrinsic to themselves and their surrounding environment. Relativism states that no ethical point of view can be identified as the best because every individual has a very diverse and broad point of view on ethics (Zulhawati et al., 2013). Ethical relativism is a theory asserting that societal perspectives determine the ethicality or morality of an action, as each individual or group holds distinct ethical beliefs.

A relativist auditor tends to reject universal moral principles, including the role of professional organizations as a guide to action. In this instance, the auditor considers various values inherent to themselves and their immediate environment. Auditors with high relativism tend to be less sensitive to situations that violate norms or rules and reject ethical values in directing ethical behavior (Riska, 2017). From this description, the hypothesis can be formulated as follows:

H3: Relativism has a negative effect on whistleblowing

Legal protection

According to Soerjono Soekanto (1984), legal protection offers support and ensures rights to provide witnesses and victims with a sense of security. The optimal legal protection includes offering compensation, support, and safeguarding whistleblowers from accusations, regardless of whether they were involved in the misconduct (Nixson et al., 2013). Whistleblowers are highly susceptible to intimidation and threats and even tend to be targets of criminalization as perpetrators of crimes that qualify as criminal acts of defamation and unpleasant acts so that they are ultimately prosecuted and punished. Legal protections for whistleblowers are crucial, especially considering their role in exposing criminal activities. These protections are outlined in various regulations such as the UNCAC (United Nations Convention Against Corruption), law Number 31 of 2014 regarding the Protection of Witnesses and Victims modifies Law Number 13 of 2006 related to the Eradication of Corruption Crimes, Law Number 20 of 2001 concerning Corruption Eradication, Supreme Court Circular Letter Number 04 of 2011, and the Joint Regulation of the Ministry of Law and Human Rights, Attorney General, Police Chief, Corruption Eradication Commission, and LPSK (Witness and Victim Protection Agency) Number 4 of 2011, which addresses the protection of reporting witnesses, reporters, and cooperating perpetrators.

Implementing a legal protection system can bolster the confidence of individuals and groups in supporting whistleblowers Yustrisia (2017), and the greater the legal guarantees given to whistleblowers, the higher the interest of

auditors in carrying out whistleblowing regarding fraud that occurs. From this description, the hypothesis can be formulated as follows:

- H4: Legal protection moderates auditor professionalism towards whistleblowing
- H5: Legal protection moderates the auditor's idealistic ethical orientation towards whistleblowing
- H6: Legal protection moderates auditor relativism towards

METHODOLOGY

Population and Sample

The study's population comprised internal auditors employed at the Aceh Province Inspectorate Agency and the Banda Aceh City Inspectorate, with a total sample of 50 people at the Aceh Province Inspectorate and 15 people at the Banda Aceh City Inspectorate with a total sample in this study of 65 people. Has duties and functions as an auditor within the Aceh Provincial Inspectorate and the Banda Aceh City Inspectorate.

Variable Operationalization

This research includes dependent, independent, and moderating variables. Whistleblowing is the dependent variable, while auditor professionalism, idealistic ethical orientation, and relativism are independent variables. The moderating variable is legal protection. The operationalization of variables is presented in Table 1 in detail.

Table 1. Variable Operationalization

Variable Name	Variable Definition	Indicator	Scale	Question Items
Whistleblowing is directed toward the provincial and district/city governments in Aceh.	In provincial and district/city governments, it is defined as an attempt by current or past members of an organization to warn the organization's top management or the public about a grave mistake made or hidden by the organization (McDonald & Ahern, 2002).	a) The assessment of whistleblowing perception regarding the seriousness of the action considers the magnitude of the social violation involved in each case. b) The intention to blow the whistle, which involves the willingness to report a violation, is evaluated based on the assumption that the respondent is an employee aware of suspicious actions in these cases.	Intervals	1, 2, 3, 4, 5
Professional auditors	The level of professional commitment may reflect the auditor's	a) The degree of dedication and professional pride within the accounting profession.	Intervals	1, 2, 3, 4, 5

	relationship with the industrial/professional environment, and this is because one aspect of professional commitment is the adherence to professional norms and objectives (Aranya et al., 1981).	b) Individual perspectives on their chosen profession.		
Idealistic Ethical Orientation	Idealism shows the belief that the desired consequences of a decision can be obtained without violating the noble values of morality. This dimension is described as an individual's attitude toward action and how that action impacts other people (Zulhawati et al., 2013).	a) The attitude of not harming others, no matter how small b) Individuals should refrain from actions that could compromise the dignity and well-being of others. c) Moral actions closely align with ideal or perfect actions.	Intervals	1, 2, 3, 4, 5
Relativism	Relativism, as discussed by Janitra (2017), implicitly challenges Forsyth's (1980) concept of absolute moral standards in behavior.	a) Ethics vary from situation to situation and society or community b) Morals and immoral are different for each individual. c) Ethical considerations in relationships between individuals are very complex d) The morality of lies can be evaluated as ethical or unethical depending on the circumstances.	Intervals	1, 2, 3, 4, 5
Legal protection	According to Soerjono Soekanto (1984), legal	a) Secure personal safety through protection measures	Intervals	1,2,3,4 & 5

	protection involves initiatives aimed at offering assistance and safeguarding the rights of witnesses and victims to ensure their safety and welfare.	b) Have a say in selecting the type of protection c) Provide information voluntarily and without coercion d) Access translation services e) Be free from coercive interrogation tactics f) Receive updates on case progress g) Receive information about court rulings h) Be informed about the release of convicts i) Receive necessary transportation expenses and legal counsel		
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Analysis Method

The data analysis method employed is path analysis. Hypothesis testing regarding the influence of the independent variables on the dependent variable is conducted using multiple linear regression analysis. The multiple regression equation is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots\dots\dots (1)$$

Information:

- Y= Whistleblowing
- α= Constant
- X1= Professional Auditor
- X2= Idealistic Ethical Orientation
- X3= Relativism
- β 1-β 3 = Multiple regression coefficients
- e= error terms

Meanwhile, hypothesis testing of how the moderating variable affects the relationship between the independent and dependent variables is analyzed using moderated regression analysis, explicitly employing the absolute difference value approach. The regression equation formula is as follows:

$$Y = \alpha + \beta_1 ZX_1 + \beta_2 ZX_2 + \beta_3 ZX_3 + \beta_4 ZM + \beta_5 | ZX_1 - ZM | + \beta_6 | ZX_2 - ZM | + \beta_7 | ZX_3 - ZM | + e \dots\dots\dots (2)$$

Information:

- Y= Whistleblowing
- ZX1= Standardize Professional Auditors
- ZX2= Standardize Idealistic Ethical Orientation
- ZX3= Standardize Relativism
- ZM= Standardize Legal protection

$|ZX1-ZM|$ = This interaction is quantified by the absolute difference between ZX1 and ZM.

$|ZX2-ZM|$ = This interaction is quantified by the absolute difference between ZX2 and ZM.

$|ZX3-ZM|$ = This interaction is quantified by the absolute difference between ZX3 and ZM

α = Constant

β = Regression Coefficients

e = Term Error

However, before testing the hypothesis, this study's initial tests included data validity, reliability, classical assumptions, and determination coefficient tests.

RESEARCH RESULTS

Respondent Characteristics

1. Age

Table 2. Characteristics of Respondents Based on Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	26-35 year	28	43.1	43.1	43.1
	36-55 year	32	49.2	49.2	92.3
	> 55 year	5	7.7	7.7	100.0
	Total	65	100.0	100.0	

Source: SPSS Output (2022)

Table 2 shows that of the 65 respondents in this study, 28 were aged 26-35, or 43.1%. Then, 32 were aged 36-55, or 49.2%, while 5 were aged over 55, or 7.7%.

2. Gender

Table 3. Characteristics of Respondents Based on Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	43	66.2	66.2	66.2
	Female	22	33.8	33.8	100.0
	Total	65	100.0	100.0	

Source: SPSS Output (2022)

Table 3 shows that of the 65 respondents, 43 were male, or 66.2%, while the remaining 22 were female, or 33.8%.

3. Recent Education

Table 4. Characteristics of Respondents Based on Last Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S-2	29	44.6	44.6	44.6
	S-1	36	55.4	55.4	100.0

Total	65	100.0	100.0
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Source: SPSS Output (2022)

According to Table 4, among the total of 65 participants, the majority, comprising 36 individuals or 55.4%, held undergraduate (S-1) degrees. In contrast, 29 participants, accounting for 44.6%, possessed master's (S-2) degrees.

4. Work Experience

Table 5. Characteristics of Respondents Based on Work Experience

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1-2 year	5	7.7	7.7	7.7
2-3 year	6	9.2	9.2	16.9
3-4 year	20	30.8	30.8	47.7
> 4 year	34	52.3	52.3	100.0
Total	65	100.0	100.0	

Source: SPSS Output (2022)

Based on Table 5, 34 of the 65 respondents had work experience of more than 4 years, or 52.3%. Then, 20 respondents had work experience of 3-4 years, or 30.8%. Furthermore, respondents with work experience of 2-3 years amounted to 6 people, or 9.2%, while respondents with low work experience, namely 1-2 years, amounted to 5 people, or 7.7%.

Descriptive Statistics

Table 6. Statistical Descriptive Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Whistleblowing Auditor Professionalism	65	2.60	4.80	4.00	0.59
Idealistic Ethical Orientation	65	2.60	4.80	4.20	0.67
Relativism	65	2.60	4.80	3.72	0.51
Legal protection	65	2.60	4.80	3.98	0.50
Valid N (listwise)	65				

Source: SPSS Output (2022)

Based on Table 6, the descriptive statistical analysis reveals several key findings. Firstly, the minimum value for the five whistleblowing-related questions ranges from 2.60 to a maximum of 4.80. The average score is 4.00, with a standard deviation of 0.60. Additionally, for the professional auditor variable, the minimum value observed is 2.00, with a maximum of 4.80, an average of 3.80, and a standard deviation of 0.75. The idealism ethical orientation variable has values ranging from a minimum of 2.40 to a maximum of 5.00, with an average of 4.20 and a standard deviation of 0.67. Additionally, the relativism variable shows

a minimum of 2.60, a maximum of 4.80, an average of 3.73, and a standard deviation of 0.51. Lastly, the legal protection variable ranges from a minimum of 2.60 to a maximum of 4.80, with an average of 3.98 and a standard deviation of 0.50.

Validity test

Table 7. Validity Test Results

Variable	Items	Pearson Correlation Coefficient	Information
Whistleblowing (Y)	Y1	0,79	Valid
	Y2	0,75	Valid
	Y3	0,71	Valid
	Y4	0,69	Valid
	Y5	0,79	Valid
Auditor Professionalism (X1)	X1.1	0,77	Valid
	X1.2	0,74	Valid
	X1.3	0,78	Valid
	X1.4	0,79	Valid
	X1.5	0,78	Valid
Idealistic Ethical Orientation (X2)	X2.1	0,73	Valid
	X2.2	0,89	Valid
	X2.3	0,68	Valid
	X2.4	0,74	Valid
	X2.5	0,90	Valid
Relativism (X3)	X3.1	0,57	Valid
	X3.2	0,64	Valid
	X3.3	0,52	Valid
	X3.4	0,71	Valid
	X3.5	0,88	Valid
Legal protection (Z)	Z1	0,69	Valid
	Z2	0,72	Valid
	Z3	0,66	Valid
	Z4	0,75	Valid
	Z5	0,63	Valid

Source: SPSS Output (2022)

According to Table 7, the validity test results for all questionnaire items indicate a positive correlation coefficient greater than 0.30. This suggests that the collected data is valid and suitable for subsequent analysis.

Reliability Test

Table 8. Reliability Test Results

No	Variable	Cronbach's Alpha	Information
1	Whistleblowing (Y)	0,781	Reliable

2	Auditor Professionalism (X1)	0,808	Reliable
3	Idealistic Ethical Orientation (X2)	0,823	Reliable
4	Relativism (X3)	0,690	Reliable
5	Legal protection (Z)	0,714	Reliable

Source: SPSS Output (2022)

According to Table 8, the reliability test results for all research variables, measured by Cronbach's alpha, indicate values exceeding 0.60. This means that the instruments from the questionnaire used to explain the auditor's professional variables, the ethical orientation of idealism, relativism, and legal protection against whistleblowing are declared reliable and can be trusted as a variable measuring tool.

Normality test

Table 9. One Sample Kolmogorov-Smirnov Normality Test
 One Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	65
Kolmogorov-Smirnov Z	0.662
Asymp. Sig. (2-tailed)	0.774

Source: SPSS Output (2022)

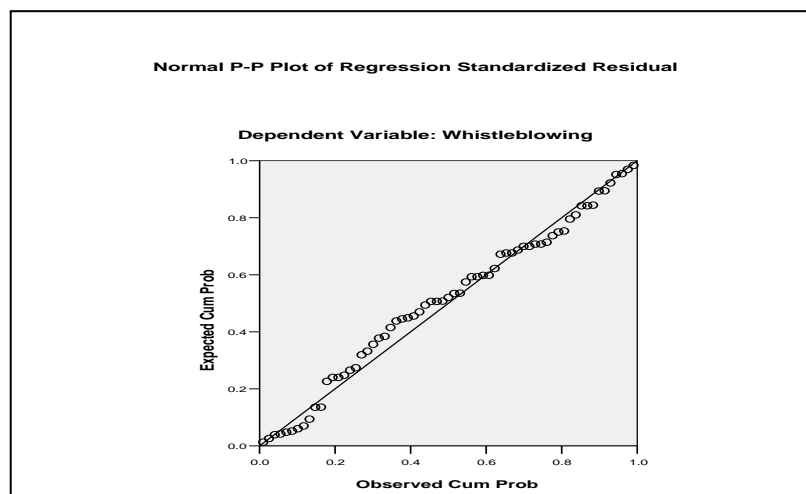


Figure 1. Probability Plot Normality Test

Based on Table 9, the results of the data normality test indicate that the Kolmogorov-Smirnov Z value is 0.662, and the asymptotic significance value is 0.774, which exceeds 0.05. This suggests that the data in this study follows a normal distribution. Additionally, Figure 1 illustrates scattered points aligning around the diagonal line, indicating that the distribution of these points adheres to the diagonal direction. This analysis of the normal probability plot indicates that the regression models in this study satisfy the normality assumption.

Heteroscedasticity Test

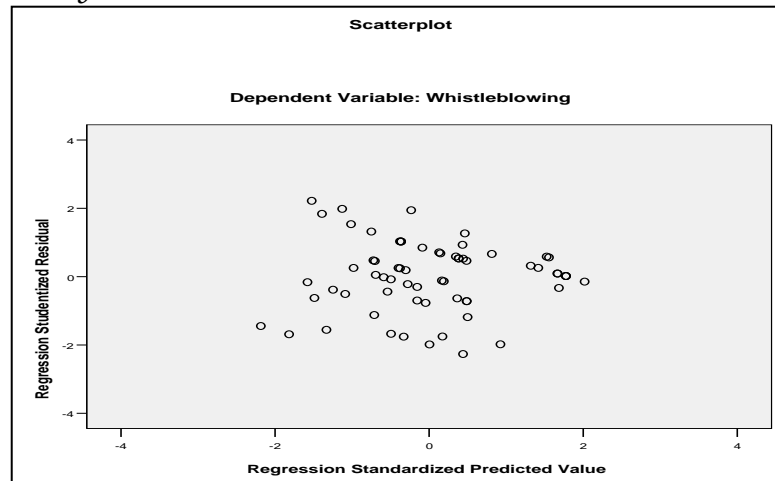


Figure 2. Scatter Plot Heteroscedasticity Test

The results, based on Figure 2, indicate that the data is randomly distributed and does not exhibit any specific pattern. This suggests that heteroscedasticity is absent in the regression model, thus confirming its suitability for analysis.

Results of Multiple Linear Regression Analysis Coefficient of Determination Test

Table 10. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.552 ^a	0.304	0.270	0.512

Source: SPSS Output (2022)

According to Table 10, the R Square value is 0.304, indicating that the independent variables auditor professionalism, idealistic ethical orientation, and relativism explain 30.4% of the variance in the dependent variable, whistleblowing. The remaining 69.6% of the variance is attributed to variables not included in this study.

Hypothesis Testing Results

Table 11. Partial t-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	3.888	0.851		4.570	0.000
Auditor Professionalism	0.180	0.088	0.224	2.031	0.047
Idealistic Ethical Orientation	0.203	0.101	0.227	2.017	0.048
Relativism	-0.382	0.135	-0.326	-2.831	0.006

Source: SPSS Output (2022)

Based on Table 11, the equation derived from multiple linear regression analysis is as follows:

$$Y = 3,888 + 0,180X_1 + 0,203X_2 - 0,382X_3 + e$$

Based on Table 12, the research results show that the professional auditor variable has a calculated t of $2.031 > t_{table}$ of 1.670 ($df = n - k$, namely $65 - 4 = 61$) and a significance level of 0.047 , which is smaller than 0.05 . The regression coefficient is positive at 0.180 . This shows that professional auditors influence whistleblowing and have a positive relationship with it. The idealistic ethical orientation variable has a calculated t of $2.017 > t_{table}$ of 1.670 ($df = n - k$, namely $65 - 4 = 61$) and a significance level of 0.048 , more diminutive than 0.05 . The regression coefficient is positive at 0.203 . This shows that the auditor's idealistic ethical orientation influences whistleblowing and has a positive relationship. Finally, the relativism variable has a calculated t of $-2.831 > t_{table}$ 1.670 ($df = n - k$, namely $65 - 4 = 61$) and a significance level of 0.006 which is smaller than 0.05 . The regression coefficient is negative at 0.382 . This shows that relativism influences whistleblowing and has a negative relationship.

Results of Moderated Regression Test with Absolute Difference Value Approach Determination Coefficient Test

Table 12. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.732	0.536	0.479	0.432

Predictors: (constant), Relativism, Auditor Professionalism, Idealism Ethical Orientation, Legal Protection, X3Z, X1Z, X2Z

Dependent Variable: Whistleblowing

Source: SPSS Output (2022)

According to Table 12, the coefficient of determination test results indicate an R Square value of 0.536 . This signifies that the independent variables auditor professionalism, ethical orientation (idealism), relativism, legal protection, X3Z, and other variables not examined in this research account for 53.6% of the variability in the dependent variable.

Hypothesis Testing Results

Table 13. Partial t-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
3 (Constant)	10.757	6.228		1.727	0.090
Auditor Professionalism	-1.492	0.614	-1.861	-2.428	0.018
Idealistic Ethical Orientation	-1.650	0.807	-1.849	-2.044	0.046

Relativism	1.675	0.934	1.430	1.793	0.078
Legal protection	-1.786	1.533	-1.496	-1.165	0.249
X1Z	0.396	0.154	2.490	2.575	0.013
X2Z	0.464	0.206	2.780	2.252	0.028
X3Z	-0.479	0.225	-1.716	-2.133	0.037

a. Dependent Variable: Whistleblowing

Source: SPSS Output (2022)

According to Table 13, the moderated regression analysis equation using the absolute difference value approach can be formulated as follows:

$$Y = 10,757 + 0,396X1Z + 0,464X2Z - 0,479X3Z + e$$

Based on Table 13, the results of the absolute difference value test indicate that the moderating variable X1Z has a t-value of 2.575, which exceeds the t-table value of 1.672 (df = n-k, namely 65-8 = 57) and a significance level of 0.013, which is below 0.05. This suggests that the legal protection variable moderates the professional relationship between auditors and whistleblowing, either strengthening or weakening it. Similarly, the moderating variable X2Z has a t-value of 2.252, more significant than the t-table value of 1.672, with a significance level of 0.028, indicating that legal protection can moderate the relationship between auditors' idealistic ethical orientation and whistleblowing. Finally, the moderating variable X3Z has a t-value of -2.133, which also exceeds the t-table value of 1.672, with a significance level of 0.037. This result implies that the legal protection variable can moderate the relationship between auditor relativism and whistleblowing, either strengthening or weakening it.

DISCUSSION

The Professional Influence of Auditors on Whistleblowing

Auditor professionalism positively impacts whistleblowing. The degree of auditor professionalism dictates the extent to which whistleblowing occurs. Profession is defined as the belief that one's profession provides something better for one's self. This is based on a person's consideration of what he considers good and right. An auditor needs to be professionally committed because it can impact individuals and the organization. The higher an auditor's professional commitment to accepting professional norms and values, the higher their tendency to consider whistleblowing to be something important and the higher the possibility of them carrying out whistleblowing. The results of this research are in line with the results of research conducted by (Bakri 2014; Yulianto, 2015; Zanaria, 2016; Rianti et al., 2017; Janitra, 2017) which concluded that professional auditors positively contribute to whistleblowing.

The Influence of Idealistic Ethical Orientation on Whistleblowing

Idealistic ethical orientation positively impacts whistleblowing. Idealism in ethics pertains to refraining from actions that could harm others, regardless of their scale, thereby safeguarding individuals' dignity and well-being through moral conduct (Dzakirin, 2015). In other words, idealism is a characteristic of an ethical orientation that refers to a person's concern for the welfare of others and

trying not to harm others. An auditor with low idealism acknowledges that adhering strictly to moral principles may lead to adverse outcomes. They contend that compromising ethical standards is sometimes necessary to achieve overarching benefits. Therefore, if someone has a high idealistic ethical orientation, they tend to consider whistleblowing an important action, so they tend to carry out whistleblowing. Conversely, when a person's idealistic ethical orientation is low, they tend to consider whistleblowing as unimportant, thus reducing the tendency to carry out whistleblowing. This result is in accordance with the research results of Riska (2017), Effendi and Nuraini (2019), Yulianto (2015), and Janitra (2017), who found that idealistic ethical orientation affected whistleblowing.

The Influence of Relativism on Whistleblowing

Relativism has a negative influence on whistleblowing. Ethical relativism posits that the ethicality of an action is contingent upon societal perspectives, suggesting that what is considered ethical or unethical, right or wrong, varies among different individuals and groups. This perspective asserts no universally correct ethical standards (Himmah, 2013). Relativism, as a pragmatic thinking paradigm, argues that ethical norms are not universally applicable because they are rooted in cultural differences and varying societal norms. An auditor's ethical relativism tends to reject moral principles as a whole, including the role of professional organizations as a guide to action. In this scenario, individuals continue to weigh various values inherent within themselves and their immediate surroundings. Relativism tends to ignore ethical issues, and auditors in inspectorates with high relativism tend to be less sensitive to situations that violate norms or rules and reject ethical values in directing ethical behaviour (Riska, 2017). Therefore, individuals who have high relativism tend to be low in whistleblowing. The findings of this study align with those of research conducted by (Nayir, 2012; Brink et al., 2015 Yulianto, 2015; Janitra, 2017), which found that the ethical orientation of relativism affected whistleblowing.

The Influence of Legal Protection in Moderating Professional Auditors Against Whistleblowing

Legal protection influences moderating the auditor's professional relationship towards whistleblowing. This means that when an auditor's professionalism is strengthened by legal protection, the auditor's tendency to carry out whistleblowing is stronger. An auditor's professional commitment refers to the loyalty and dedication perceived by the auditor towards their profession. To advance an agency, professional commitment is significant so that an auditor can work according to his performance and act according to the applicable rules of the organization without any intimidation from any party, so good legal protection is needed. The establishment of a legal protection system can boost the confidence of individuals and groups in supporting whistleblowers Yustrisia (2017), and the greater the legal guarantees given to whistleblowers, the higher the auditor's interest in whistleblowing regarding fraud that occurs. This study corroborates Yustrisia's findings in 2017, indicating that

enhanced legal protection fosters more extraordinary individual courage to engage in whistleblowing efforts, meaning that legal protection has an effect in moderating professional auditors towards whistleblowing.

The Influence of Legal Protection in Moderating Idealistic Ethical Orientation towards Whistleblowing

Legal protection acts as a moderator in influencing the relationship between idealistic ethical orientation and whistleblowing. Strengthening an auditor's idealistic ethical orientation through legal protection enhances their inclination to engage in whistleblowing activities. Auditors with high idealism are more likely to follow agency rules and adhere more to established guidelines, so they behave more ethically. Idealistically oriented individuals will not have negative behaviour that can disturb other people. It also pertains to beliefs held by individuals about desired outcomes that align with their ownership and aspirations without compromising moral values because the values set by an individual must be implied in their daily behaviour, including in their actions to carry out actions. Whistleblowing action without any pressure from any party (Zulhawati, 2013). Therefore, with the guarantee of legal protection provided, auditors with a high idealistic orientation are braver in reporting levels of fraud or irregularities that are not in accordance with applicable ethics and rules without any intimidation from any party so that legal protection has an effect in moderating the idealistic ethical orientation against whistleblowing. These findings align with Effendi and Nuraini's 2019 research, which suggests that legal protection and idealism positively influence intentions to engage in whistleblowing.

The Effect of Legal Protection in Moderating Relativism Against Whistleblowing

Legal protection influences moderating the relationship between relativism and whistleblowing. This means that when auditor relativism is strengthened by legal protection, the auditor's tendency to carry out whistleblowing is stronger. An auditor's relativism tends to reject moral principles as a whole, including the role of professional organizations as a guide to action. An auditor's relativism is strongly influenced by individual sensitivity. Auditors continue to weigh various values inherent within themselves and their immediate environment. Becoming a whistle-blower is not easy because of the threats that arise from the party being reported. Not many people are willing to risk reporting a crime if they, their family, and their property do not receive protection from threats that arise. For some people, this becomes a personal torment that requires determination and courage, so legal protection is needed to be given to the reporter so that intervention and criminalization of the reporter do not occur (Dempster, 2006). Legal protection's presence enhances the willingness of individuals and groups to disclose information (Yustrisia, 2017). Therefore, the availability of legal protection can encourage the interest of relativist auditors to carry out whistleblowing. This study aligns with Yustrisia's findings in 2017, which demonstrated that robust legal protection will create more extraordinary individual courage to carry out whistleblowing, meaning

that legal protection has an effect in moderating auditors' relativism towards whistleblowing.

CONCLUSIONS AND RECOMMENDATIONS

Based on the test and analysis results, auditor professionalism and idealistic ethical orientation positively impact whistleblowing, whereas relativism exerts a negative influence. Meanwhile, adding legal protection as moderation shows that legal protection moderates auditor professionalism, idealistic ethical orientation, and auditor relativism toward whistleblowing. The results of this study suggest that higher levels of professional experience and stronger adherence to idealistic ethical principles among auditors, auditors are encouraged to carry out whistleblowing and vice versa. At the same time, relativism is a factor that reduces the tendency of auditors to carry out whistleblowing. Meanwhile, legal protection is a factor that can strengthen and weaken auditors' professionalism, idealistic ethical orientation, and auditors' relativism in conducting whistleblowing.

ADVANCED RESEARCH

This research has limitations because it only consists of three variables, namely auditor professionalism, idealistic ethical orientation, and relativism and legal protection as moderating variables. The variable's ability to explain is only 30.4%, while other variables outside this research explain 69.6%. This means that there are still other variables that can explain whistleblowing more. Then, these results are based on primary data collected through a questionnaire, so it can cause misperceptions if the respondents' answers differ from the actual situation. Therefore, future researchers are encouraged to broaden the scope of the study population and sample beyond auditors in the Inspectorate of Aceh province and Banda Aceh City to include all other Inspectorates in Aceh or even across different provinces. Additionally, it is recommended that future studies enhance this research by incorporating additional variables, encompassing both internal factors (individual characteristics) and external factors (organizational characteristics) believed to impact whistleblowing.

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