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## **Effect of Professional Commitment, Ethical Environment and Personal Cost on Intention to do Whistleblowing**

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### **Abstract**

This research was conducted to find out what factors influence a person's intention to do whistleblowing. The purpose of this study is to find out whether professional commitment, ethical environment, and personal costs affect the intention to do whistleblowing at the Public Works and Public Housing Office of Jambi Province. This study uses primary data and was obtained through questionnaires distributed to Civil Servants who work at the Public Works and Public Housing Office of Jambi Province with a research sample of 71 respondents who work at the agency with the sampling technique using simple random sampling. The data analysis method used in this research is multiple linear regression analysis using the SPSS 25 program. The results of this study indicate that professional commitment, ethical environment, and personal costs have an influence on the intention to do whistleblowing. So it can be concluded that the higher the individual's professional commitment, the higher the intention to do whistleblowing, the higher the understanding of ethics in a work environment, the higher the intention to do whistleblowing, and the higher the personal cost, the higher the intention to do whistleblowing.

**Keywords:** Professional Commitment, Ethical Environment, Personal Cost, Whistleblowing Intention

### **Introduction**

Throughout the first semester of 2022, Indonesia Corruption Watch noted that there were 252 corruption cases with 612 of them being named suspects by law enforcers, both the Attorney General's Office, the Police, and the Corruption Eradication Commission. (33 trillion), the potential value of bribes and gratuities is IDR 149,954,412,284 (149 billion), the potential value of illegal levies is IDR 8,836,600,000 (8.8 billion), and the potential value of money disguised in money laundering practices is IDR 931,700,000,000 (931 billion) (Indonesia Corruption Watch, 2022)

One way to prevent corruption violations in Indonesia is to do whistleblowing.

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According to the National Committee on Governance Policy (2008) Reporting of violations (Whistleblowing) is defined as disclosure of violations or actions that are against the law, actions that can harm the organization or interested parties, which are carried out by employees or leaders of the organization to the leaders of other organizations or institutions that are carried out in such a way as to take action if a violation occurs, while Badrulhuda et al. (2021) explains that "whistleblowing" is the behavior of someone who reports corruption that occurs at the organization where he works to obtain adequate information about the occurrence of alleged corruption.

Whistleblowing became a world trending topic after the disclosure of the cases of Enron, WorldCom and Tyco. There are a number of whistleblowing cases which have attracted attention in Indonesia, one of which is the case of "papa asked for shares" which raised the name of Sudirman Said as a person who dared to blow the whistle (whistle the blow) regarding the fraud that occurred between Freeport and the chairman of the DPR RI. Another case is that of Khairiansyah Salman, a former auditor for the Supreme Audit Agency (BPK RI). Khairiansyah reported a bribe attempt by one of the General Election Commission (KPU) commissioners to himself and the team. Khairiansyah is a pioneer in using the term whistleblower in Indonesia. (Mande & Anggraeni, 2022).

The role of whistleblowers in cases basically plays a big role in preventing and overcoming even dismantling corruption syndicates and in the end will protect the state from more serious losses or it can be said that the existence of whistleblowers plays a big role in uncovering corrupt practices that occurs in an institution both government agencies and private institutions. (Gunawan & Karawang, 2019). Having effective whistleblowing in a company will encourage the participation of all parties in monitoring internal performance. Supervision here is not enough if it is only carried out by superiors or auditors, but fellow employees can supervise each other so as to prevent acts of fraud, and if there are indications of fraud in a company, the parties concerned are required to be bolder and report actions. to the competent authorities. (Iftikar et al., 2018).

Based on the discussion above, the number of violation cases found by many individuals indicates that a person's reporting intention can be measured by reporting intention, willingness to report and effort. If internal reporting is not possible without someone willing to make a report, the reporting system will not be effective. This is because reporting individual violations or fraud to create a good, transparent, accountable and responsible whistleblowing system makes employees more confident in disclosing incidents of fraud that have occurred. (Purwantini, 2016) There are factors that can influence an individual's intention to report a whistleblower. The factors that will be examined in this study are professional commitment, ethical environment, and personal costs.

Professional commitment is an employee's attitude towards instilling values and standards in accordance with applicable professional standards so that a person can act professionally (Nugraha, 2017). This is in line with research also conducted by Hariyani & Putra (2018) but research conducted by Gandamihardja et al. (2016) and Iftikar et al. (2018) shows the results of professional commitment have no effect on whistleblowing.

The ethical environment is a situation in an institution that shows whether there is an application of a code of ethics that has an impact on internal parties (Suzila, 2018). The results of this study are in line with research conducted by Nugraha (2017) and Riandi (2017), while

research conducted by Ahyaruddin & Asnawi (2017) shows that the ethical environment has no effect on whistleblowing.

Personal cost is the reason someone does not have the courage to report suspected violations or fraud because they assume that the reports they provide will not be followed up, will experience a reply, and management will not provide protection from threats of retaliation, especially in violations involving managers (Zarefar et al. , 2018). According to Hariyani & Putra (2018), Nugraha (2017) Personal Cost influences the Intention to Conduct Whistleblowing. However, it is different from the research conducted by Marliza (2018) which states that this personal cost has no effect on whistleblowing.

Based on the description above, the researcher is interested in conducting another study with the title "The Influence of Professional Commitment, Ethical Environment, and Personal Costs on Whistleblowing Intentions (Studies at Public Works and Public Housing Services in Jambi Province)".

## **Literature Review**

### ***Theory of Planned Behavior***

Theory of planned behavior..is a theory put forward..by Ajzen (1991) to explain the relationship between attitudes and behavior that appears as a solution that fails to predict attitudes in predicting actions directly. Mutflag (2017) argues that The Theory of planned behavior (TPB) can be used to identify motivations that influence human behavior and shows that intention is more accurate in predicting actual behavior and can be used as a link between attitude and behavior actual behavior.

The primary cause of planned action is the individual's intention to perform a particular action. Intention is intended to describe the influence of motivation that influences behavior. It is a testament to how hard people want to try and how hard they want to try. In general, the stronger the intention to engage in an activity, the more likely it is to engage in that behavior. However, it should be clear that if the person can choose when to perform or not perform the behavior. (Ajzen, 1991).

Theory of Planned. Behavior is relevant to explaining this research because the three factors that have been explained are related to professional commitment, ethical environment, and personal costs, where the variable of professional commitment means that someone knows what to do, plans and decides what steps to take that must be taken which could potentially have the intention to commit whistleblowing.

### **Professional Commitment**

Professional commitment is an employee's attitude towards instilling values and standards in accordance with applicable professional standards so that a person can act professionally (Nugraha, 2017). Individuals who are dedicated to professionalism will prevent any acts of fraud from occurring. Professional commitment increases a person's intention to disclose or report any irregularities and violations. Elias (2008) stated that when a person's commitment is higher, then the possibility of that person to have the intention to do whistleblowing will also increase.

### **Ethical Environment**

The ethical environment is a situation in an agency that reveals whether or not the application of a code of ethics has an impact on the parties in it (Suzila, 2018). A person's ethical behavior and actions have an impact on other people and the environment around them, as well as the environment in which they work, because it is the environment in an organization that can influence its members (Riandi, 2017). Within an organization, environmental ethics can be understood in terms of whether or not there is a code of ethics and its application (Suzila, 2018). In organizations with a strong ethical environment, employees tend to act according to existing ethical standards or codes.

### **Personal Cost**

Schultz et al. (1993) defines personal cost as an employee's view of the risk of retaliation or sanctions from members of the organization which can reduce employee interest in reporting wrongdoing. The members of the organization in question may come from management, superiors, or colleagues. Personal costs felt by a whistleblower can be in the form of risks and inconveniences of reporting and retaliation (Lee & Xiao, 2018). Some retaliation can occur in intangible forms, for example unbalanced job appraisals, obstacles to salary increases, termination of employment contracts, or transfer to positions that are not desirable (Curtis, 2006).

### **Whistleblowing**

According to the National Committee on Governance Policy (2008) reporting violations (Whistleblowing) is defined as disclosure of acts of violation or actions that are against the law, actions that can harm the organization or interested parties, which are carried out by employees or leaders of the organization to the leaders of other organizations or institutions that are carried out in such a way as to take action in the event of a violation. The Indonesian government introduced Whistleblowing as a way to fight corruption (Kuncara et al., 2016). Reporting fraud or wrongdoing to individuals or organizations that are believed to have the right to prevent such fraud is referred to as a whistleblowing action. Organizational members can report errors that occur to the organization concerned (internal) or to the public (external). This is supported by adequate evidence (Mbago et al., 2018).

### **Research methods**

This research is a quantitative research. This study aims to analyze and determine the effect of Professional Commitment, Ethical Environment and personal costs on whistleblowing. The population in this study were all PNS employees within the Jambi Province Public Works and Public Housing Service. The sample is part of a set of characteristics possessed by the population used for research. The sampling technique in this study was *simple random sampling* the simple random sampling technique is sampling when all samples have the same level of opportunity to be selected.. This research uses primary data, namely questionnaires or a number of questions that will be distributed to respondents. Based on the questionnaires distributed directly, 71 questionnaires were returned and were eligible for testing.

## Findings

### Descriptive Statistical Test Results

Descriptive Statistics						
	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Professional Commitment	71	20	25	1656	23.32	1.584
Ethical Environment	71	19	30	1893	26.66	2.097
Personal Cost	71	18	25	1530	21.55	1.628
Whistleblowing	71	20	25	1575	22.18	1.684
Valid N (listwise)	71					

*Source: Processed primary data, 2023*

Table 5.8 shows that the Professional Commitment variable (X1) gets a minimum result of 20 and a maximum of 25, with an average of 23.32 and a standard deviation of 1.584. The Ethics Environment Variable (X2) gets a minimum result of 19 and a maximum of 30, with an average of 26.66 and a standard deviation of 2.097. The Personal Cost Variable (X3) gets a minimum yield of 18 and a maximum of 25, with an average of 21.55 and a standard deviation of 1.628. Meanwhile, the Whistleblowing variable (Y) gets a minimum yield of 20 and a maximum yield of 25 with an average yield of 22.18 and a standard deviation of 1.684. Based on the results of the descriptive statistical test above, it can be concluded that the majority of respondents' answers were for the variables of professional commitment, ethical environment, personal cost and intention to do whistleblowing.

### Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Professional Commitment	.927	1.079
	Ethical Environment	.917	1.091
	Personal Cost	.870	1.150

*Source: Processed primary data, 2023*

Table 5.17 above shows that the tolerance value for the professional commitment variable is  $0.927 > 0.10$  and the VIF value is  $1.079 < 10$ . Then for the ethical environment variable with a tolerance value of  $0.917 > 0.10$  and the VIF value is  $1.091 < 10$ . Furthermore, for the personal cost variable with a tolerance value of  $0.870 > 0.10$  and a VIF value of  $1.150 < 10$ . Thus, it can be concluded that the deep regression equation model does not have multicollinearity problems and can be used in this study.

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### Normality Test Results

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		71
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.37983447
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.078
Test Statistic		.096
Asymp. Sig. (2-tailed)		.170 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Processed primary data, 2023

Based on Table 5.18 above, the results of the Kolmogorov-Smirnov statistical test show that the data is normally distributed. This can be seen from the probability value of 0.170 which is greater than 0.05. So it can be concluded that this research model meets the classic assumption test of normality

### Results of Multiple Linear Regression Analysis

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.785	3.312		1.143	.257
	Professional Commitment	.234	.111	.220	2.115	.038
	Ethical Environment	.287	.084	.358	3.424	.001
	Personal Cost	.245	.111	.237	2.207	.031

a. Dependent Variable: Whistleblowing

Source: Processed primary data, 2023

$$Y = 3,785 + 0.234 \text{ KP} + 0.287 \text{ LE} + 0,245 \text{ PC} + e$$

The regression equation can be described as follows:

1. A constant of 3.785 means that if professional commitment (X1), ethical environment (X2), and personal cost (X3) are 0 (zero), then whistleblowing will be constant at 3.785.
2. The regression coefficient of the professional commitment variable (X1) is 0.234, meaning that every time there is an addition of 1 (because it has a positive value) of professional commitment, the value of Y (whistleblowing) will always increase by

0.234.

3. The regression coefficient of the ethical environment variable (X2) is 0.287, meaning that every time there is an addition of 1 (because it is positive) from the ethical environment, the value of Y (whistleblowing) will always increase by 0.287.
4. The regression coefficient of the personal cost variable (X2) is 0.245, meaning that every time there is an addition of 1 (because it is positive) of personal cost, the value of Y (whistleblowing) will always increase by 0.245.

#### **Test Results for the Coefficient of Determination (R2)**

##### **Summary Model<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.574 <sup>a</sup>	.329	.299	1.410

a. Predictors: (Constant), Professional Commitment, Ethical Environment, *Personal Cost*  
 Source: *Processed primary data, 2023*

Based on Table 5.22 above, the adjusted R square is 0.299 or 29.9%. This shows that the influence of the independent variables (professional commitment, ethical environment, and personal costs) on the dependent variable (whistleblowing) is 29.9%, while 70.1% is influenced or explained by other variables not included in this research model.

#### **The Effect of Professional Commitment on the Intention to Do Whistleblowing**

The results of the study support the first hypothesis, that is, there is an influence between professional commitment and intention to do whistleblowing. This is supported by the results of the t test carried out with the help of the SPSS 25 application, the tcount value of the professional commitment variable (X1) is 2.115 so that the tcount is greater than the ttable value, which is 1.668. While the significance value obtained is  $0.038 < 0.05$ , then  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that the independent variable Professional Commitment (X1) has an effect on the dependent variable Whistleblowing (Y) or the first hypothesis is accepted.

The results of this study indicate that professional commitment influences the intention to commit whistleblowing, through indicators of dedication to the profession, professional responsibility, the need to be independent, belief in self-regulation, and professional associations. Professional commitment is an employee's attitude to uphold the values and norms that apply in accordance with existing professional standards, so that a person must act professionally (Nugraha, 2017). Someone who upholds a commitment to professionalism will prevent acts of fraud.

The results of this study are in line with research conducted by Hariyani and Putra (2018) who obtained a tcount of 5,151 and a ttable of 1,988 with a significance level of 0.000, which means less than 0.05. Based on the results of this study stated that Professional Commitment affects the intention to do Whistleblowing. Professional commitment requires a person to adhere to the values and norms that apply in accordance with applicable professional standards and professional ethics. So that the higher the professional commitment of an

individual, the higher the intention or intention of the individual to do whistleblowing.

### **The Effect of Ethical Environment on the Intention to Do Whistleblowing**

The results of the study support the second hypothesis, namely, that there is an influence between the ethical environment on the intention to do whistleblowing. This is supported by the results of the t test carried out with the help of the SPSS 25 application, the tcount value of the ethical environment variable (X2) is 3.424 so that the tcount value is greater than the table value, which is 1.668. While the significance value obtained is  $0.001 < 0.05$ , then  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that the independent variable Ethical Environment (X2) influences the dependent variable Whistleblowing (Y) or the second hypothesis is accepted.

The results of this study indicate that the ethical environment influences the intention to commit whistleblowing, through the indicators of the values of honor, fairness and honesty, the code of ethics as a control, agency policies, ethical behavior training, rewards for ethical behavior, and performance evaluation systems. The ethical environment is a situation within an agency that shows whether or not the application of a code of ethics has an impact on the parties within it (Suzila, 2018). A person's ethical behavior and actions have an impact on other people and the environment around them, as well as the environment in which they work, because it is the environment in an organization that can affect its members (Riandi, 2017).

The results of this study are in line with research conducted by Nugraha (2017) in this study, the tcount was 5,143 and the ttable was 1,990 and the significance value was 0.000, which means less than 0.05. Thus, the results of this study state that the Ethical Environment influences Whistleblowing. This shows that the higher the ethical understanding of each individual in a work environment, this will further increase a person's interest in disclosing an act of fraud, which in this case will increase the individual's intention to do whistleblowing.

### **The Effect of Personal Cost on the Intention to Do Whistleblowing**

The results of the study support the third hypothesis, namely that there is an influence between personal costs and the intention to do whistleblowing. This is supported by the results of the t test conducted with the help of the SPSS 25 application, the tcount value of the ethical environment variable (X2) is 2.207 so that the tcount value is greater than the ttable value which is 1.668. While the significance value obtained is  $0.031 < 0.05$ , then  $H_0$  is rejected and  $H_a$  is accepted. So it can be concluded that the independent variable Personal Cost (X2) has an effect on the dependent variable Whistleblowing (Y) or the third hypothesis is accepted.

The results of this study indicate that personal costs affect the intention to do whistleblowing, through indicators of ostracism at work, shifts in work units and job mutations, postponement of positions, inappropriate performance appraisals, and dismissal. Personal cost is the reason someone does not dare to report suspected abuse of authority or fraud because they feel that their report will not receive follow-up, will experience retaliation or management will not protect them from threats of reprisal, especially in this type of violation involving managers (Zarefar et al., 2018).

The results of this study are in line with research conducted by Hariyani and Putra (2018) in this study obtained a tcount value of 3.808 and a table of 1.988 with a significance level of 0.000 which means less than 0.05 which means that Personal Cost affects Intention to Do Internal Whistleblowing. This shows that the higher the personal cost will also increase the



individual's intention to do whistleblowing. This indicates that employees do not consider personal costs as a factor that reduces their interest in whistleblowing, in other words they are ready to face the risks that will occur if they do whistleblowing.

### **The Effect of Professional Commitment, Ethical Environment, and Personal Cost on Whistleblowing Intentions**

The results of the study support the fourth hypothesis, namely that there is an influence between professional commitment, environmental ethics, and personal costs on the intensity of whistleblowing. This is evidenced by the results of the F test which was carried out with the help of the SPSS 25 application, which obtained an Fcount value of 10.950 greater than the ttable value, which was 2.742. Then for the significance value obtained is  $0.000 < 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted or in other words the fourth hypothesis is accepted. Furthermore, the test results of the coefficient of determination ( $R^2$ ) found that the Adjusted R Square value was 0.299 or 29.9%, which means that the intensity of whistleblowing can be explained by the variables of professional commitment, environmental ethics, and personal costs while the remaining 71.1% is explained by the variable other outside the variables of this study.

The results of this study indicate that the independent variables of professional commitment, ethical environment, and personal costs together have an influence on the dependent variable intention to do whistleblowing. This means that these three variables both have an important influence on whistleblowing. Professional commitment makes an individual apply the applicable professional norms. So when someone has high organizational commitment, that person tends to have a high willingness to do whistleblowing.

This research is in line with research conducted by Nugraha (2017) and Haryani and Putra (2018), which shows the results that the three independent variables, namely professional commitment, ethical environment, and personal costs affect the dependent variable, namely the intention to do whistleblowing.

### **Conclusion**

This study aims to determine the effect of professional commitment, ethical environment, and personal costs on the intention to do whistleblowing. Respondents in this study were 71 respondents who worked as civil servants at the Jambi Province Public Works and Public Housing Service. Based on the data that has been processed by the researchers above, the researchers concluded that the results of this study were:

1. Professional commitment ( $X_1$ ) affects the intention to do whistleblowing ( $Y$ ) or the first hypothesis is accepted. The results of this test illustrate that the higher the professional commitment an individual has, the higher the individual's intention to do whistleblowing.
2. The ethical environment ( $X_2$ ) influences the intention to do whistleblowing ( $Y$ ) or the second hypothesis is accepted. The results of this test illustrate that the higher the level of ethical understanding possessed by an individual in a work environment, the higher the individual's intention to do whistleblowing.
3. Personal cost ( $X_3$ ) affects the intention to do whistleblowing ( $Y$ ) or the third hypothesis is accepted. The results of this test illustrate that the higher the personal

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cost is not a barrier factor for employees to report fraud, so the higher the individual's intention to do whistleblowing.

4. Professional commitment (X1), ethical environment (X2), and personal costs (X3) all have an influence on the intensity of doing whistleblowing (Y) or the fourth hypothesis is accepted. The results of this test illustrate that the three independent variables are factors that influence the intensity of employees to do whistleblowing.

### **Suggestion**

1. For future researchers it is hoped to be able to add other variables, such as materiality, organizational commitment and others.
2. Future researchers are also expected to be able to add or expand the research sample area, not just in one agency, but can be in any agency.
3. Future researchers are expected to pay attention to the time of research. Research time is expected not to be carried out during rush hours or when other employees have a lot of outdoor activities. So that the return rate of the questionnaire can be higher, and get more accurate results.

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