

Professional Commitment and Locus Of Control Toward Intensity In Whistleblowing Through Ethical Sensitivity

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Abstrak: Penelitian ini bertujuan untuk menguji pengaruh komitmen profesional dan *locus of control* terhadap intensitas melakukan *whistleblowing* melalui sensitivitas etis. Data dalam penelitian ini diperoleh dari 4 Kantor Akuntan Publik di Makassar. Penelitian ini menggunakan data primer dengan cara melakukan penelitian langsung di lapangan yang memberikan kuesioner kepada 31 responden dan untuk menguji hipotesis menggunakan PLS (*partial least square*). Hasil penelitian menemukan bahwa secara parsial komitmen profesional dan *locus of control* memiliki hubungan positif dan berpengaruh signifikan terhadap sensitivitas etis. Komitmen profesional dan sensitivitas etis memiliki hubungan positif terhadap intensitas melakukan *whistleblowing*. Sedangkan *locus of control* memiliki hubungan negatif, namun sensitivitas etis berpengaruh signifikan sedangkan komitmen profesional dan *locus of control* berpengaruh tidak signifikan. Sementara pada variabel intervening secara parsial menunjukkan bahwa komitmen profesional dan *locus of control* memiliki hubungan positif dan berpengaruh signifikan terhadap intensitas melakukan *whistleblowing* melalui sensitivitas etis.

Kata Kunci: Komitmen profesional, *Locus of control*, Sensitivitas Etis, dan Intensitas Melakukan *whistleblowing*.

Abstract: This study aims to examine the effect of professional commitment and locus of control on the intensity of conducting whistleblowing through ethical sensitivity. The data in this study were obtained from 4 public accounting firms in Makassar. This study uses primary data by conducting direct research in the field that provides questionnaires to 31 respondents and to test hypotheses using PLS (partial least square). The results found that partially professional commitment and locus of control had a positive relationship and had a significant effect on ethical sensitivity. Professional commitment and ethical sensitivity have a positive relationship with the intensity of whistleblowing. While the locus of control has a negative relationship, ethical sensitivity has a significant effect while professional commitment and locus of control have no significant effect. While the intervening variable partially shows that professional commitment and locus of control have a positive relationship and significantly influence the intensity of whistleblowing through ethical sensitivity.

Keywords: Professional commitment, locus of control, ethical sensitivity, and intensity of conducting whistleblowing.

INTRODUCTION

One of the objectives of the presentation of the company's financial statements is for stakeholders to get an explanation of the company's financial situation. But on the other hand, as the creators of financial statements, executives also have personal interests and, unlike corporate profits, to achieve this profit, company executives tend to report financial inconsistencies. (Muslim et al., 2018). This phenomenon is one of the reasons that the current need for audit services is needed. The public accounting profession is generally known as an audit service provided by Ke. There are users of financial information. Development That the public accounting profession follow its development from domestic company and various forms of corporate law (Mulyadi and Puradireja, 1998). In carrying out his profession, the auditor must detect and even disclose in cases of fraud. Therefore, public accountants do not show an interest in becoming auditors, because the risk of temptation and risk taking increases. Public accountants can be property for companies, but also a disaster for companies.

The image of a public accountant is very dependent on its performance. Stakeholders assume that the financial statements have been audited as quality information and are free from misstatements or fraud (Rahim et al., 2019). Even the performance of public accountants is doubtful and questionable. This is due to many cases such as corruption, fraud, manipulation, money laundering, and so on. Indonesian Corruption Watch (ICW) said that 2018 would be a year of corruption. Transparency International (TI) publishes the Corruption Perception Index (CPI), an indicator of the level of global corruption every year. Indonesia's score in 2018 is ranked 40th and 85th out of 180 countries measured at the level of corruption. This data, which illustrates the problems faced and the fight against corruption, must be an important concern for the Government of Indonesia. A score of 40 indicates that Indonesia has not escaped corruption (Corruption Perception Index, 2019). This phenomenon has become a major factor in the performance of Auditors in Indonesia and potential experience damage Audit, therefore, has an impact on the credibility and trust of the public in the work of the audit profession (Syamsuriana et al., 2019).

One way to restore the auditor's good name or positive image is to increase the disclosure or statutory disclosure by the auditor. *Whistleblowing* is great way to prevent and reduce fraud (cheating) from various cases of accounting violations. Close according (miceli, 1985) (Mesmer and Viswesveran, 2005) whistleblowing is reporting by employees or former employees of violations, illegal or immoral acts to parties inside or outside the organization. Meanwhile a *whistleblowing* person called violation violation (Sagara, 2013). Become a reporter is a difficult job to do because of that will face ethics dilemma for decide whether to revealed fraud he knows or to make it only moment. *Whistle* is considered a traitor who violates organizational loyalty standards, but *whistle* considered as guardians of heroic values which are considered more important than loyalty to the organization. (Rothschild and Miethe, 1999; Bagustianto and Nurkholis, 2015).

These conflicting views often become candidates for reporting in mind-blowing dilemma determine the attitude that ultimately can reduce the whistle interest. Unclear legal system that protects *reporter* is consideration for individuals to report unethical behavior in an organization. Special regulations *whistleblowing* now not yet in Indonesia. Implicitly, this is regulated by Law No. 13 of 2006 concerning witness and victim

protection and Supreme Court Circular No. 4 of 2011 concerning the treatment of that reporter and Witnesses the perpetrators worked together.

According to (Susmanschi, 2012), (Bagustianto and Nurkholis, 2015) *reporter* is officer in the organization express alleged dishonesty, illegal activities, or wrongdoing in government departments, public organizations, private organizations, or in companies to the public and competent authority. Internal reporters have proven to be more effective in detecting fraud than other methods such as internal audit, internal control, and external audit (Sweeny, 2008; Setyawati et al., 2015). Disclosure of violations by journalists generally results in unemployment, various threats of isolation in the workplace (lennane et al., 1996; Bakri, 2014). Furthermore according to (Yulianto, 2015), auditors are sensitive to ethical situations to support professional goals and values considering their efforts to prioritize professional interests over personal interests. This allows auditors to have the desire to retain their professional members and prevent ethical violations. High professional accountability auditors are expected to be more sensitive to situations where someone can apply *whistleblowing*. (Joneta, 2016) found professional commitment to have an influence on whistleblowing actions.

According to (Shaub, 1989), (Janitra, 2016), (Midyarany and Bounty, 2016) Ethical sensitivity is the ability of individuals to recognize the existence of ethical or moral values when making decisions. Ethical sensitivity as a process of interpreting a situation. Imagine a causal chain of role events in which various actions can affect stakeholders. It was recognized that there were ethical or moral issues at the time (Armstrong, 2002; Muttaqin, 2014). (Yulianto, 2015) His research shows that ethical sensitivity has a big impact on whistleblowing

Cheating is basically done because intentional behavior is carried out by individuals for personal gain and affects losses to certain parties or institutions (Rahim et al., 2019). According to (Midrayarany and Bounty, 2016) Locus of Control is perspective personal on what event he can control the events that occur. Auditors are influenced by control trajectories in their performance. This relates to belief in fate, self-confidence and appreciation for his own effort or patience. (Purnamasari, 2016) found that the control trajectory had a significant positive effect on whistleblowing.

One of the reasons why there are so many cases of fraud and corruption is because auditors and the public are still afraid to become reporters because they have many risks and are difficult to avoid such as demotion, scoring, and even dismissal. In fact, individual reports related to corruption cases with law enforcement officials can also backfire on themselves. Based on the background and phenomena that have been described, this study aims to analyze and investigate the impact of expert dedication and control trajectories on the intensity of whistleblowing behavior with ethical sensitivity as an intervention variable in the Makassar Public Accountant Office.

The difference in research with previous research is in this study using the variable ethical sensitivity as an intervening variable to analyze the effect of professional commitment and locus of control on the intensity of whistleblowing. (Muawanah, 2000), (Ayu, 2014) explained that aspects of personality interaction including professional commitment and locus of control with cognitive aspects namely ethical sensitivity or ethical awareness will affect individual behavior. This research is important, because in the implementation of the professional work of public accountants is highly expected by stakeholders so that public accountants can minimize fraud.

THEORITICAL REVIEW

Professional commitment. According to (Aranya et al., 1981), (Bakri, 2014) defines professional commitment as love formed by an individual in his profession, including something that can be trusted, something that is accepted, the goals and values of a profession. (Nugraha, 2016) defines professional commitment as a requirement for officers or employees working in an organization to behave in accordance with the values and norms set by professional standards. Auditors involved in professionalism try to be pro when faced with situations where violations occur that require efforts to disclose prosecution or to violate whistleblowing behavior that does not follow professional standards (Nugraha, 2016). According to (Elias, 2008) Someone who is committed to his work is ready to make meaningful efforts in his work by trusting and accepting the goals of his work. Too, (Joneta, 2016) said that professional action is basically recognition, which is the essence of the norm that directs the Loyalty resolution system to act according to the expectations or norms of people who lead the concrete resolution process.

Control Locus. In the life of people and labor, role locus of control has an influence on someone's appearance. Perspective and G and deem models A foundations that are technically capable of performing individual tasks in completing each stage of their work (Rahim et al., 2018). The concept of control pathways was first proposed by social learning theorist's rotter in 1966, stated that *locus of control* is one of the personality variables that is defined as an individual's belief in the ability to control their own destiny (Badollahi, 2014). Based on (Spector, 1983); (Joneta, 2016) *locus of control* is defined as general expectation that the trajectory of domination or the outcome of life is controlled by one's actions (internalization) or other forces (external). Based on (Hariyani et al., 2013); (Purnamasari et al., 2016) *locus of control* is control perception and confidence in self success. According to (Spector, 1988); (Joneta, 2016) that *locus of control* can be divided into *internal control locus* and external. Individual with *locus of* internal control believes that the events that occur are the result of their actions or actions, and that the experience is controlled by their abilities or efforts. Conversely, individuals with external *locus of control* tend to think that the success achieved is the destiny, destiny, opportunity or simple luck of the event, assuming that they are controlled in a moderate state. People with *internal locus of control* more satisfied with their work than outside (Curtis and Taylor, 2009).

Ethical sensitivity. According to (Shaub, 1989), (Janitra, 2016) ethical sensitivity is ability to be aware of ethical issues that arise. According to (Midyarany and Kurnia, 2016), ethical sensitivity is the ability of individuals to recognize the existence of ethical or moral values when making decisions. Furthermore (Armstrong, 2002), (Muttaqin, 2014) defines ethical sensitivity as a process of interpreting situations, playing a authority in that various actions can influence stakeholders, imagine a chain of causal events, and realize that there are ethics or moral issue at the time. (Falah, 2006) explains that individual sensitivity affects that the ability of a professional to behave ethically. As for (Yulianto, 2015) Natural Ethical Accounting Studies, accountants say they focus on decision making skills and ethical behavior. According (Midyarany and Kurnia, 2016), ethical behavior generally acts in accordance with recognized social norms in connection with correcting good deeds. This ethical behavior is influenced by external factors and determines the quality of the individual

(thank you) that is the principle of life in the form of behavior. Factors that influence the ethical sensitivity of accountants are presented in accordance with the theory Hunt and Vitell (1986), (Yulianto, 2015). Specifically, it is assumed that it will affect the accountant's ability to recognize the situation, including the cultural environment (CPA), personal experience, and industrial and organizational ethics. Whereas in Dickerson's research (2009) in (Muttaqin, 2014). Sethical creativity is influenced by many factors, including ethical orientation, expert commitment, skepticism about organizational commitment, environmental culture, ethical regulation, and personal character. Overall, research on the factors that influence ethical sensitivity is very different.

Whistleblowing. (Taylor and Curtis, 2010) who said *whistleblowing* is an action taken by an organization member or former member to report illegal, unethical, or illegal activities to management. (Bakri, 2014) violation of laws, regulations, practice guidelines or expert statements or procedural errors, corruption, abuse of authority or the risk of public safety and workplace safety. Likewise, according to (Nugraha, 2016), reporters are defined as being illegally disclosed under the control of individual or organizational leadership, and can cause illegal actions, immorality, or legitimate effects from members of the organization. This initiation is usually confidential (Secret). (Joneta, 2016) add that whistleblowing occurs inside (*Internal*) or outside (*outside*). *Internal Whistleblowing* occurs when employee reporters report fraud committed by other employees when employees report fraud to their bosses. Meanwhile, it happens when reporters from outside pay attention to fraud committed by companies and inform the public about it. Yes it happens to the community. *Whistleblowing* called reporter for infringement or *whist lower* (Sagara, 2013). The (Mesmer and Viswevaran, 2005) conducted a meta-analysis of 26 reporters, and concluded that the reporters had superior performance and had a higher moral basis than those who were not active in adequate education officers.

Effect of professional commitment on ethical sensitivity. High-level professional accountability audits are expected to be sensitive to situations that can cause reporters. (Putri and Wahyuningsih, 2012) conducted a study of the impact of idealism, relativism, professional responsibility and organizational responsibility on the ethical sensitivity of auditors from BPKP Riau representatives, in his research said that there was a significant effect of positive professional commitment on ethical sensitivity. Based on the findings, the hypothesis is proposed:

H1 = Professional commitment influence significant positive on ethical sensitivity.

Effect of professional commitment on the intensity of Whistleblowing. Professional commitment is the level of personal loyalty to work recognized by individuals. (Nugraha, 2016) expressed professional commitment said to be related to whistleblowing intentions, indicating that auditors involved in work are more likely To do *whistleblowing* Professional auditors expect high participation to prioritize professionalism and ethics for whistleblowing, and (Taylor and Curtis, 2010) Discover a positive relationship between professional involvement and gender for whistleblowing. This is in line with the results of research conducted by (Bakri, 2014) and (Janitra, 2016) who said that the level of professional effects was significantly positive on its importance *whistleblowing* However,

this study is different from (Purwantini, 2016) which states that professional commitment has been not significant effect on whistleblowing. Based on the findings, the hypothesis is proposed:

H2 = Professional commitment the auditor really has a significant positive effect on whistleblowing intentions.

Locus of Control effect on ethical sensitivity. Someone who appears as "outside" thinks he is a victim of fate, opportunity, and other strengths, and has little control over the luck and profit he will get. On the contrary, people "internally" believe that their actions determine what happens to someone who is a lucky owner. According to (Isfordini and Mutmainnah, 2013), locus of control is considered as one of the more powerful or stable personality traits that exist in individuals. Therefore, locus of control is closely related to ethical sensitivity. Studies in Iswarini and Mutmainnah show that locus of control has a positive and significant effect on ethical sensitivity. Students with internal locus of control are very ethical. However, this research is not in line with research conducted by (Sinaga, 2015) on the influence of ethical reasoning, ethical orientation, locus of control, gender and age on ethical sensitivity. His research shows that locus of control does not significantly influence ethical sensitivity. Based on the findings, the hypothesis is proposed:

H3 = Locus of control a significant positive effect on ethical sensitivity.

Locus of Control effect on intensity whistleblowing based on (Purnamasari et al., 2016) *locus of control/* belief in destiny, beliefs, and beliefs of success. His research on the impact of ethical sensitivity on professional and internal identity *locus of control* the whistleblowing intent is based on that finding *locus of control* Internal has a significant impact on whistleblowing intentions in perceptions of undergraduate accounting students in Bandung. This means getting better *locus of control* student accounting S1 in 10 universities in the city of Bandung, the higher the reporter's intention level. But not like that (Napitupulu and Bernawati, 2016) who in their research found that locus of control had no significant effect on whistleblowing intentions.

H4 = locus of control really significantly influence whistleblowing intensity.

The effect of ethical sensitivity on the intensity of Whistleblowing. An important factor in evaluating ethical behavior is one's awareness to be a moral agent (Janitra 2016). Anyone who understands the importance of information contained in financial statements and understands the responsibilities of accounting professionals is motivated by whistleblowing. In research conducted by (Purnamasari et al., 2016) discovered it Ethical sensitivity has a significant positive impact on whistleblowing intentions S.1 accounting student in the city of Bandung. Likewise, research by (Janitra, 2016) found that ethical sensitivity is influential in *whistleblowing* action. In other words, the higher the ethical sensitivity of the auditor, the greater the intention of others to damage to do whistleblowing. Based on the findings, the hypothesis is proposed:

H5 = Sethical ensembleivity influence significant positive on whistleblowing intensity.

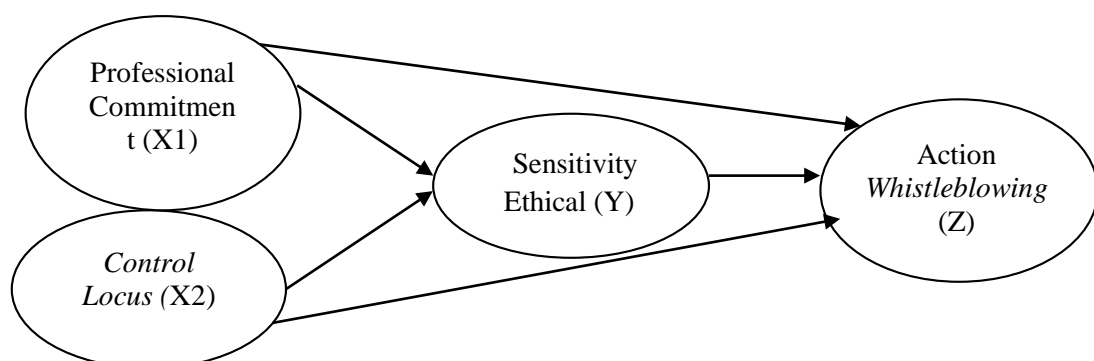
Effect of professional commitment on whistleblowing intensity through Ethical Sensitivity sensitivity. Indirectly professional commitment will influence whistleblowing action through ethical sensitivity. This can be explained that an auditor must act professionally because that professional commitment need Someone to act and behave in according to the rules values and norms in accordance with professional standards (Nugraha, 2016). (Putri and Wahyuningsih, 2012) in which research his stated that there is a significant influence on positive professional commitment to ethical sensitivity. (Falah, 2006) further explained that individual sensitivity is able to influence people the ability to behave ethically. This way that ethical behavior or higher ethical sensitivity means that the higher the Auditor's ethical behavior or ethical sensitivity, the higher it is that *whistleblowing* will file a complaint. As well as. Based on the findings, the hypothesis is proposed:

H6 = Professional commitment effect *significantly positive on the intensity of complaints through ethical sensitivity.*

Effect of Locus of Control above intensity whistleblowing through ethical sensitivity. That *locus of control* indirectly influence whistleblowing action through ethical sensitivity. This is explained by (Chan and Leung, 2006), (Iswarini and Mutmainnah, 2013) said that the trajectory of control is a personality characteristic that affects decision making and moral behavior. Internal *locus of control* allow someone to accept an incident, depending on its behavior which will be easier to know ethical issues than external *locus of control* in accepting an event as the results outside strength or that action from the other. In the same study, it was found that the control trajectory had a positive and significant effect on ethical sensitivity. In in other words the higher *locus of control* Someone then he will have great ethical sensitivity, so it is possible to do whistleblowing action. Based on the findings, the hypothesis is proposed:

H7 = *Locus of control really significantly influences whistleblowing intensity through ethical sensitivity.*

Figure 1. Research conceptual framework



METHODOLOGY

This study is an export research that seeks to explain the causal relationship or influence between measurement variables. This research was conducted at the Public Accounting Firm (KAP) in the Makassar area. The type of data used in this study is quantitative data in the form of scores or scores on the answers given by respondents to the statements contained in the questionnaire.

The population in this study are all independent auditors working at public accounting firm in Makassar. The reason for choosing an auditor as a respondent is because the auditor is one of the accounting experts, and is more likely to deal directly with ethical dilemmas when fulfilling their responsibilities at work. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2016). Because of the limited number of auditors, in this study sampling was used that *census sampling* deep technique where researchers took all the samples in the population of 31 WHO auditors who worked at Makassar Public Accounting Firm. Of the 6 KAPs that are active in Makassar, there are only 4 KAPs who are willing to become respondents and fill out a questionnaire (table 1).

Table 1. List of KAP names in Makassar

Not	Public Accounting Firm (KAP)	Number of Auditors
1	HOOD. Drs. Rusman Thoeng, M.Com, BAP	5
2	HOOD. Drs. Thomas, Blasius, Widartono & Colleague (Taxi)	7
3	KAP Usman & Colleague (Taxi)	13
4	KAP Jacob Ratan	6
Total		31

Source: (Primary data processed, 2019)

Data collection method used in this study is the distribution of questionnaires. Questionnaire is a Data collection techniques are carried out by providing a list of questions / statements to be filled in by respondents and asked to provide opinions or answers to questions / statements submitted using Likert *scale*. This study uses a partial data analysis method. The Structural Equation Modeling (SEM) model is based on several components of squares or transformations. According to (Ghozali, 2006), PLS is an alternative method for switching from covariate-based SEM to variant-based methods. Covariance-based SEM generally tests causality / theory, BUT PLS is a more predictive model. Strong analytic method (Ghozali, 2014) because PLS is not based on many assumptions. For example, data must be distributed normally, so the sample does not need to be large. PLS can be used to confirm theories and also to explain if there is a relationship between latent variables. PLS can analyze the structure of indicators that are formed simultaneously with reflective and formed. According to (Ghozali, 2014), the purpose of PLS is to help researchers with predictive goals. The formal model defines potential variables as linear aggregate views. Estimates The weight for making component scores for latent variables depends on how the inner model (the structural model that connects the latent variable) and the outer model (the

measurement model, which is the contact between the indicator components) is in the specifications.

RESULTS

Respondents. This research was conducted on all auditors registered at the Public Accountants office in Makassar. Data for this study were obtained using a questionnaire that was distributed directly to respondents WHO past the Kap auditor in Makassar. 31 respondents who were KAP auditors in Makassar consisted of 20 auditors or 64.52% of the sexes of men, while women were 11 auditors or 35.48%. Furthermore, the majority of auditors at KAP in Makassar who were respondents in this study had a Bachelor's education level of 12 auditors or 38.7% of the total respondents. While the education level of S2 is 15 auditors or 48.4% and S3 education level is 4 auditors or 12.9%. Finally, the total number of respondents amounted to 31 people, 10 people (32.26%) among those aged <25 years and 21 people (67.74%) Others> 25 years.

Measurement model (Outer model). That *outer model* The analysis uses three measurement components, viz *linear validity*, *convergent validity* and *composite reliability*. Linear validity is related to the principle that different construction sizes (manifest variables) should not be correlated with height. The way to test linear validity with reflection indicators is to look at the value of Cross loading for each variable must be > 0.70 (Ghozali, 2014). In addition, the Speace indicator is considered valid if it has the highest value of the loading factor for the construction in question compared to the value of the factor of loading into other constructions.

Table 2. *Loading Cross*

	Professional Commitment	Control Locus	Ethical sensitivity	Intensity To do Whistleblowing
X1.1	.955	.483	.656	0.515
X1.2	.972	.489	0.644	0.504
X1.3	0.937	0.415	0.574	0.460
X1.4	0.946	0.445	0.619	0.538
X1.5	0.924	.382	0.542	0.485
X1.6	0.926	0.427	0.599	.453
X1.7	0.766	0.450	0.509	.403
X1.8	.752	.384	0.429	.349
X2.1	0.535	0.844	0.425	.344
X2.2	0.305	0.785	.328	.273
X2.3	.341	0.841	0.422	.346
X2.4	.331	.806	.658	.443
X2.5	0.561	.889	0.507	.408

X2.6	0.455	0.890	0.436	0.310
X2.7	0.309	0.788	0.649	0.430
Y1	0.414	.652	0.829	0.591
Y2	.406	.661	0.831	0.604
Y3	0.670	.448	.804	.658
Y4	.689	.388	0.768	0.614
Y5	.488	.457	0.830	.628
Y6	0.534	0.508	.902	.657
Y7	0.502	.473	.852	0.630
Z1	.394	.204	0.572	0.875
Z2	.367	.203	0.612	0.860
Z3	.349	.139	0.537	0.849
Z4	.179	.291	0.429	0.734
Z5	0.633	0.541	0.746	0.868
Z6	.447	.481	0.712	0.880
Z7	.155	0.389	0.534	0.724
Z8	0.631	0.508	.705	.886
Z9	0.578	0.543	.773	0.925

Source: (SmartPLS Output, 2019)

Based on table 3, includes factors for indicators of manufacturing commitments (x 1.1 to x 1.8) Have the loading factor to professional commitment is higher than other constructs. As an illustration the loading factor x 1.1 for professional commitment is 0.955 which is higher than the loading factor to the locus of Control (0.483), ethical sensitivity (0.656) and whistleblowing intensity (0.515). That same also see other indicators.

Based on table 3 shows the results of estimated external loading CALCULATION test use PLS to indicator all variables. The results show that all items is reflective indicator, and has a loading factor > 0.70. It can be concluded that all indicators are valid for measuring the variables. Therefore, potential configurations predict block indications rather than other block indications. Another way to investigate discriminant validity is to find the square root of the mean variance extract (AVE). The recommended value is 0.5 or more (Fornell and Larcker, 1981 in Ghazali, 2014). The value of AVE (average variance Extracted) of professional commitment, locus of control, ethical sensitivity, and whistleblowing intensity is greater than 0.5. So, all variables can be declared reliable.

Table 3. The results of testing the External Load, Cronbach Alpha, Composite Reliability, and AVE

Build	Item	Loading	CR	CA.	AVE
Professional Commitment			.972	0.966	0.812
	X1.1	.955			
	X1.2	.972			

	X1.3	0.937			
	X1.4	0.946			
	X1.5	0.924			
	X1.6	0.926			
	X1.7	0.766			
	X1.8	.752			
Control Locus			0.942	0.930	.698
	X2.1	0.844			
	X2.2	0.785			
	X2.3	0.841			
	X2.4	.806			
	X2.5	.889			
	X2.6	0.890			
	X2.7	0.788			
Ethical sensitivity			0.940	0.925	.692
	Y1	0.829			
	Y2	0.831			
	Y3	.804			
	Y4	0.768			
	Y5	0.830			
	Y6	.902			
	Y7	.852			
Whistleblowing intensity			.958	.951	0.718
	Z1	0.875			
	Z2	0.860			
	Z3	0.849			
	Z4	0.734			
	Z5	0.868			
	Z6	0.880			
	Z7	0.724			

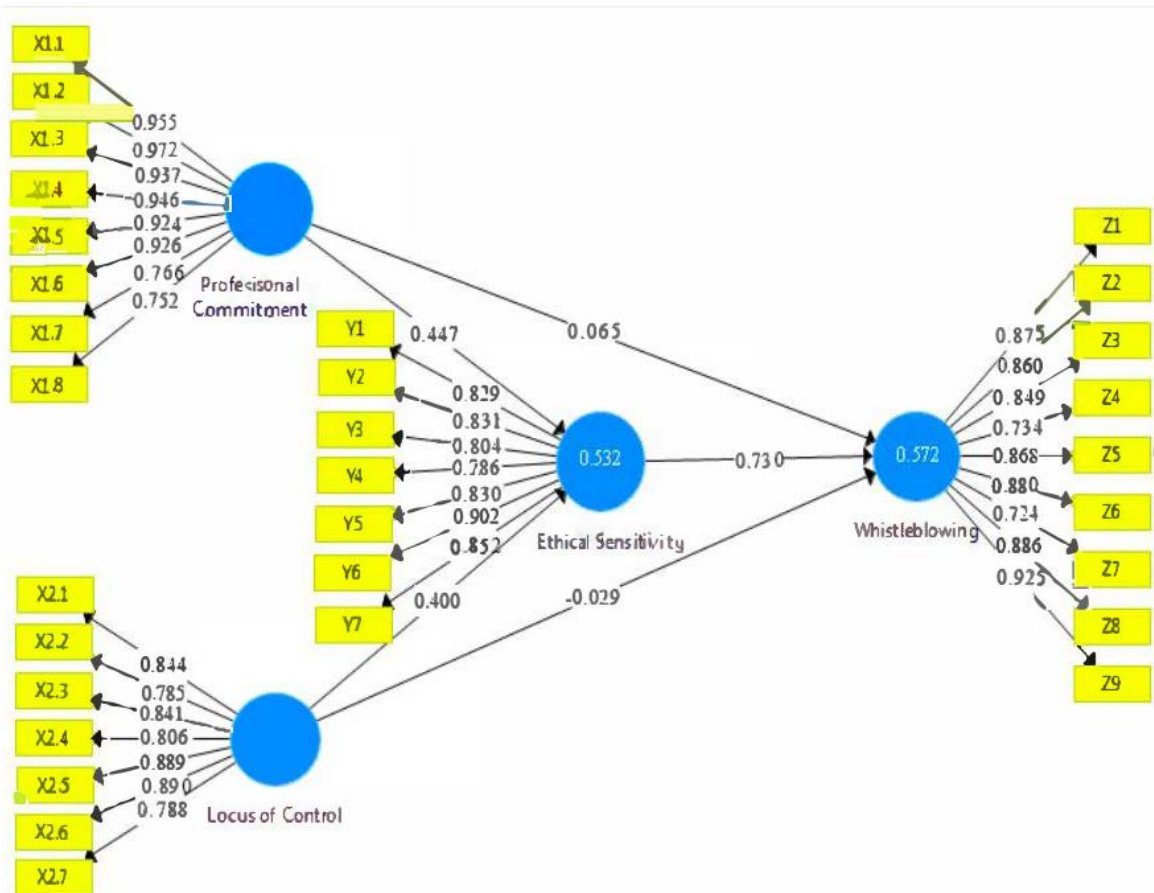
Source: (SmartPLS output, 2019)

Composite Reliability, The results will show a satisfactory value if above 0.7. Apart from looking at composite reliability, reliability test can be strengthened by the value, Cronbach's alpha, the recommended value is more than 0.6. (Nunnaly 1996 in Ghazali 2014). The combined results of reliability indicate satisfactory value, the value of each variable exceeds the value of 0.7. Also, Cronbach's alpha showed the value of each variable more than 0.6. This shows the high consistency and stability of your device. In other words, all components of various professional responsibilities, locus of control, ethical sensitivity and reporters have excellent reliability with all doors where appropriate measuring instruments are used to measure each component.

Structural Model Testing (Inner model). After the model is estimated to meet the criteria of the outer model, the next structural model test (inner model) is carried out. The models

structure is evaluated using *r-square* for latent dependent variable. In assessing the model please start by looking at the *r-square* for each latent dependent variable. The results showed that the R Square value of ethical sensitivity is 0.532 or 53.2%, this means that the ethical sensitivity variable can be explained by the efforts of experts from the variable and locus of control of 53.2%. The value of the R square intensity of *whistleblowing* is 0.572 or 57.2%. This shows that the intensity of whistleblowing can be explained by the variables of professional commitment, locus of control, and ethical sensitivity of 57.2%.

Fig. 3 Structural Model Testing Using SmartPLS



The proposed hypothesis test is carried out by testing the line coefficients and indirect effects and testing the structural model (internal models) by looking *path coefficient* and *indirect effect*. The significance of the parameters is expected to provide information about the relationship between the research variables. The limit for rejecting and agreeing to the proposed ESI Hypothesis is sig PValue <0.05. The table below presents the estimated results for *structural model testing*.

Table 4. Hypothesis Testing based on Path Coefficients and Indirect Effects

CALL	Variable			Original Sample (HI)	P. Values	Live	Indirect	Description
	Independent variable	Intervention Variable	Dependet Variable					
1	Professional Commitment		Ethical sensitivity	.447	0,000	3,393	-	Sig
2	Professional Commitment		Whistleblowing intensity	0.065	.323	0.460	-	Not Sig
3	Control Locus		Ethical sensitivity	.400	0,000	3,517	-	Sig
4	Control Locus		Whistleblowing intensity	-0,029	.403	.246	-	No Sig
5		Ethical sensitivity	Whistleblowing intensity	0.730	.001	3,203	-	Sig
6	Professional Commitment	Ethical sensitivity	Whistleblowing intensity	.326	0.004	3,393	2,667	Sig
7	Control Locus	Ethical sensitivity	Whistleblowing intensity	.292	0.018	0.460	2,095	Sig

Source: (SmartPLS Output, 2019)

Based on table 4, Direct influence (*Path Coefficient*) and indirectly so that it is obtained that the first hypothesis is suspected that professional commitment has a positive relationship and has a significant effect on ethical sensitivity. The Professional Commitment variable has a significant number of 0,000, that is <0.05 . The original sample value + 0.447 influence is given positively to the dependent variable. Mean H_a is accepted and H_0 is rejected so it can be said that professional commitment has a positive and significant relationship to ethical sensitivity.

The second hypothesis is suspected that professional commitment has a positive relationship and significant effect on intensity whistleblowing Variable Professional commitment has a significance of 0.323 ie. > 0.05 . Original sample value + 0.065 Influence is positively given to the dependent variable. This means that H_a is rejected and H_0 is acceptable so it can be said that professional commitment has a positive and significant relationship with whistleblowing intensity.

The third hypothesis states that it is suspected *locus of control* has a positive and significant effect on ethical sensitivity. The locus of control variable has a significant number of 0,000 <0.05 . The original sample value + 0.400 effect is given positively to the dependent variable. This means that H_a is accepted and H_0 is rejected, so it can be said that locus of control has a positive and significant influence on ethical sensitivity.

The fourth hypothesis states that it is suspected *locus of control* has a positive relationship and significantly influences whistleblowing intensity. The locus of control variable has a significant level of 0.403 which is greater than 0.05. Original Sample Value-0.029 The negative influence is given on the dependent variable. This means that H_a is rejected and H_0 is accepted so it can be said that locus of control has a negative relationship and does not have a significant effect on whistleblowing intensity.

The fifth hypothesis is suspected ethical sensitivity has a positive and significant effect on whistleblowing intensity. Ethical sensitivity variable has a significance of 0.001 <0.05 .

Original sample value + 0.730 Influence is given positively to the dependent variable. This means that H_a is accepted and H_0 is rejected, so it can be said that ethical sensitivity has a positive and significant relationship with whistleblowing intensity.

The sixth hypothesis states that professional commitment has a positive relationship and significantly influences intensity whistleblowing through ethical sensitivity. The Professional Commitment variable has a significant 0.004 which is <0.05 . The original value of the sample + 0.326 shows a positive effect on the dependent variable. This means that H_a can be accepted and H_0 rejected so it can be said that professional commitment has a positive and significant influence on the intensity of complaints through ethical sensitivity. This means that the ethical sensitivity variable exudes professional commitment to whistleblowing intensity.

The sixth hypothesis states it is suspected locus of control has a positive relationship and significantly influences whistleblowing intensity through ethical sensitivity. The variable Professional commitment has a significance of 0.018 from <0.05 . The original value of the sample + 0.292 shows a positive effect on the dependent variable. This means that H_a can be accepted and H_0 rejected so it can be said that locus of control has a positive influence and sIt is significant on the intensity of whistleblowing through ethical sensitivity. This means that the ethical sensitivity variable exudes professional commitment to the intensity of whistleblowing.

DISCUSSION

Effect of professional commitment on ethical sensitivity. Hypothesis test results indicate that professional commitment has a positive relationship and has a significant effect on ethical sensitivity. This means that the higher the professional commitment of an auditor, the higher the ethical sensitivity. This shows how professional auditors with high accountability in THE KAP can overcome various pressures arising from themselves and internal / external stakeholders and keep the work's name visible to the public eye. Therefore, the auditor's professional responsibility influences ethical sensitivity. The higher the level of professional responsibility, the higher the ability to understand the situation, and vice versa.

Effect of professional commitment on the intensity of doing whistleblowing. Hypothesis test results indicate that the variable of professional commitment has a positive influence and influence on the intensity of whistleblowing. An auditor with a high professional commitment will protect his profession from violations to create an intention to conduct whistleblowing. This study is not in line with research conducted by (Joneta, 2016) and (Bakri, 2014) who found that professional commitment has a significant positive effect on whistleblowing intentions. However, this study is in line with (Purwantini, 2016) on the influence of professional commitment, ethical considerations, and planned behavioral components of the internal whistleblowing intention to find that professional commitment does not have a significant effect on whistleblowing intentions. Although the effect is not significant but because the direction of the relationship is positive, it means that if the auditor has high professional commitment it will affect the intensity of the auditor to do whistleblowing. As well as, any increase in auditor intensity for whistleblowing will also indicate an increase in auditor's professional commitment. However, the increase will not

be seen significantly. Although the auditor's professional commitment is high, it cannot guarantee that the auditor will take whistleblowing actions. This is caused by other factors such as fear of reprisal and the effects of laws or regulations which are not completely contrary to *whistleblowing* and Legal Protection from *reporter*.

The effect of locus of control on ethical sensitivity. The results of hypothesis testing indicate that the locus of control variables positively and significantly influences ethical sensitivity. This means that when the locus of control increases the ethical sensitivity of the auditor will increase as the opposite. *Locus of control* is personal perspective from an event whether that can control the events that occur, so that auditors are more sensitive to ethical situations in carrying out their duties. This study is in line with research conducted by (Equality and Mutmainah, 2013) which states that locus of control has a significant positive effect on ethical sensitivity. *Locus of control* will affect ethical sensitivity because the higher the auditor's locus of control, the higher the ability to understand the situation, and vice versa. However, this research is not in line with research conducted by (Sinaga, 2015) on the influence of ethical reasoning, ethical orientation, locus of control, gender and age on ethical sensitivity. His research shows that locus of control does not significantly influence ethical sensitivity.

The effect of locus of control at whistleblowing intensity. Hypothesis test results show that the locus of control variable is negative and not significant on whistleblowing intensity. This means that the higher the auditor's locus of control, the lower the auditor's intensity to conduct whistleblowing. This study contradicts the research of (Purnamasari et al., 2016) who found that locus of control had a significant effect on whistleblowing. However, this study is in line with the results of the study by (Napitupulu and Bernawati, 2016) which states that locus of control has no significant effect on whistleblowing intentions. that *locus of control* associated with belief in destiny and the existence of destiny, self-confidence, and appreciation for his own efforts. The factors of sustainability and good luck at work also do not affect the intensity of auditors for whistleblowing. The luck referred to here is income and employment. This result is also due to the auditor at the Public Accountant Office in Makassar being dominated by male auditors, so in this study it cannot prove the effect of locus of control on whistleblowing intensity. According to (Midyarany and Kurnia, 2016) Differences in behavior between women and men tend to try to do something in accordance with the norms that apply to instincts, while men tend to break the rules to compete for success.

Effect of ethical sensitivity on whistleblowing intensity. Hypothesis test results indicate that the ethical sensitivity variable really positive and significant effect on whistleblowing intensity. The original value of the sample marked positive shows a direct contrast between ethical sensitivity and whistleblowing intensity, which means that when ethical sensitivity increases, the intensity of the whistleblowing auditor will increase and vice versa. Ethical Sensitivity is the ability of individuals to recognize the existence of ethical or moral values in decision making (Midyarany and Kurnia 2016). Therefore, if the auditor has high ethical sensitivity, he tends to regard the reporter as an important action, and the possibility of their power to make the reporter increase.

Effect of professional commitment on whistleblowing intensity through ethical sensitivity. Ethical sensitivity in this study provides a relationship between professional commitments with intensity whistleblowing. The variable of professional commitment has a positive relationship and has a significant effect on *whistleblowing intensity*. It means that more and more auditors comply with and implement something that has become a commitment to the profession, and ethical decision making by the auditor will improve or be able to make better decisions. Auditors who implicitly support the goals and values of their work are considered sensitive to ethical situations and prioritize the interests of experts rather than personal interests, or at least limit their interest in their work. Of course, auditors want to maintain their membership as experts and avoid ethical violations. Therefore, high professional accountability auditors are sensitive to situations that can cause *whistleblowing*. This research is in accordance with the theory of planned behavior developed by Icheck Ajzen and Martin Fishbein in 1980. Professional commitment represents attitude toward behavior (*Attitudes Towards behavior*) in this theory. One of the attitudes shown by the auditor's professional efforts is compliance with the professional standards of public accountants and the ethical rules of the public accounting profession. Standards audits and rules of conduct or rules of conduct are carried out to guide behavior, especially when doing business, to maintain the image in a professional manner in the public eye. Therefore, the higher the auditor's professional commitment will be higher to assume that whistleblowing is important.

Effect of locus of control more than the intensity of complaints through ethical sensitivity. Ethical sensitivity in this study exudes a relationship between *locus of control* fight intensity from *whistleblowing*. That *locus of control* variable has a positive relationship and significantly influences intensity from *whistleblowing*. It can be interpreted that the higher level of locus of control possessed by an auditor, will increase ethical sensitivity in carrying out responsibilities as a professional auditor. Locus of Control is considered as one of the personality traits of individuals who are stronger or more stable. Thus, trained auditors can easily find ethical issues that can be receptive hot IWA based on their actions. This shows the higher the auditor's view of an event he encountered, the higher the auditor's intensity to do so *whistleblowing locus of control* can be linked to the concept of behavior control which is debated by theories about planned behavior. (theory of planned behavior). Perception Behavior Control is a person's belief that his perception is the result of self-control over the perception of that behavior. The locus of control perception is a person's belief that his perception is the result of the locus of control for behavioral perception. According to (Iswarini and Mutmainnah, 2013), locus of control derived from ethical knowledge and understanding is the basis for someone to make more sensitive and ethical decisions because of ethical issues.

CONCLUSION

The results showed that professional commitment has a positive relationship and a significant relationship with ethical sensitivity. However, it was not significant for whistleblowing intensity. The locus of control variable has a positive relationship and a significant effect on ethical sensitivity, but does not have a significant effect on whistleblowing intensity. The results showed that ethical sensitivity had a positive

relationship and a significant effect on whistleblowing intensity. This finding also shows that professional commitment and locus of control have a positive and significant relationship with whistleblowing intensity through ethical sensitivity.

Based on direct experience in this research process, this study has limitations that the number of respondents involved in filling out the research questionnaire is too small and the location of the study is only focused on the Public Accountant office in Makassar so that the researcher suggests that researchers further increase the number of research samples to improve data accuracy research. Further research is suggested to expand the scope of research, add research samples and add new variables that are not present in this study so that they can find out many things that influence this research. In addition to using the questionnaire, further studies are also recommended to use the method of direct interviews with respondents so that they can produce more accurate information.

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