

Professionalism of Auditors on Whistleblowing Intension at Public Accountant Office in Makassar

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Abstract: *This study aims to determine how auditor professionalism of auditors and its influence on the intention to conduct whistle blowing at Public Accountant Office in Makassar. The focus of research is on the behavior of professionalism of auditors in examining financial statements and expressing opinions about fairness in all material matters, financial position, results of operations, changes in equity and cash flows in accordance with accounting principles. Type of research is quantitative descriptive. Data used in this study is primary data in the form of questionnaires distributed to 7 Auditors as respondents. Questionnaires are used to measure the level of professionalism and moral intensity of auditors tested for validity and reliability. The analytical method used is simple linier regression analysis using SPSS. The results showed that questionnaires distributed to 7 respondents were valid and reliable. The results of simple linier regression analysis tests show that the level of professionalism and the moral intensity of auditors affect the intention to conduct whistleblowing where the higher the professionalism of auditors, the higher the intention to conduct whistleblowing.*

Keywords: Profesionalism, Whistleblowing, Auditors

1. Introduction

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

Companies or organizations need reliable financial statements. Auditors become one of the sought after professional services. This is because the auditor has a contribution in many cases of corporate bankruptcy (Kreshastuti, 2014). Therefore, professionalism is one of the main demands of an auditor in carrying out his work. Professionalism has several meanings, among others, an expertise has certain qualifications, is experienced in accordance with the area of expertise or gets rewarded for his expertise (Tjiptohadi, 2015). However, it is not uncommon for a professional auditor to be responsible for the failure of the company. It arose because of the occurrence of the company that received an unqualified opinion, instead it went bankrupt after the opinion was published.

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

The issue of whistleblowing has existed since the late 1960s and has grown to this day. These developments are caused by several things. First, there is a movement in the economy that is related to the improvement of the quality of education, expertise, and social care of workers. Second, the

current economic situation has provided intensive information and has become a driver of information. Third, access to information and ease of publication leads to whistleblowing as a phenomenon that cannot be prevented from shifting the existing economy.

There are still auditors who do not work in a professional manner and do not provide complete and honest information about the company being audited to the party authorized by the information. So that it increases the intention to do whistleblowing. Based on this, the problems in this study are: **How is the professionalism of the auditor and his influence on the intention to conduct a whistleblowing at the Public Accountant Office in Makassar**

2. Material and Method

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

Data collection techniques carried out in this study observation or observation of the behavior of auditors, interviews with auditors and the distribution of questionnaires to auditors who are the target of the sample. The population in this study are all auditors in the Public Accountant Office in Makassar. While the sampling technique carried out in this study is Saturated Sampling (Census). By using Saturated Sampling (Census) techniques, all members of the population in this study were used as samples. The population in this study were 7 populations. Then the sample used in this study were 7 samples, namely the Auditor of Public Accountants in Makassar.

Table 1: List of Public Accountants in Makassar

No.	Name of Public Accountants	Number of Auditors
1	KAP Drs. Benny, Tony, Frans& Daniel	1
2	KAP KusnadiPurnomo&Rekan	1
3	KAP Usman&Rekan	1
4	KAP Drs. RusmanThoeng, M.Com, BAP	1
5	KAP A. Salam Rauf & Rekan	1
6	KAP Mustamin Anshar	1
7	KAP Drs.Blasius Mangande M.Si.	1
Total		7

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

$$y = a + bx + \varepsilon$$

3. Result and Discussion

Test of Validity

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

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

Table 2: Result of Validity Test Variable Professionalism of Auditors (X)

Variable	Statement	Corrected Item-Total Correlation	r_{kritis}	Validity
Professionalism of Auditors	1	0,504	0,300	Valid
	2	0,530	0,300	Valid
	3	0,510	0,300	Valid
	4	0,578	0,300	Valid
	5	0,588	0,300	Valid

Based of table 2, it can be seen that all statements that form professionalism variables have a validity coefficient greater than the critical point (0.300) so that all statements are declared valid.

Table 3: Result of Validity Test Variable Whistleblowing (Y)

Variable	Statement	Corrected Item-Total Correlation	r_{kritis}	Validity
Whistle blowing	1	0,522	0,300	Valid
	2	0,581	0,300	Valid
	3	0,573	0,300	Valid
	4	0,539	0,300	Valid
	5	0,509	0,300	Valid

Based of table 3, it can be seen that all statements that form the intention to do whistleblowing have a validity coefficient greater than the critical point (0.300) so that all statements are declared valid.

Test of Reliability

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

Table 4: Result of Test Instrument Reliability

Variable	Koefisien α	Reliability
X (Professionalism of Auditors)	0,770 > 0,600	Reliable
Y (Whistleblowing)	0,725 > 0,600	Reliable

Based on the reliability test with the Cronbach Alpha test, the instrument in this study is reliable or reliable because it shows a high level of reliability, this is evidenced by the alpha coefficient value of more than 0.600, the instrument is empirically very reliable or very reliable, so it can be used as a measuring tool which can be relied on or trusted.

Table 5: Coefficient of Regression

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.513	0.207		1.858	0.001
	Professionalism of Auditor	0.637	0.146	0.212	1.312	0.002
	R Square		: 0,868			
a. Dependent Variable: Whistleblowing						

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

$$Y = 0,513 + 0,637X + e$$

The results of simple linear regression analysis:

- 1) A constant value of 0.513 indicates that if the independent variable is professionalism and the auditor's moral intensity does not exist then the intention value to do whistleblowing is the constant of 0.513.
- 2) The influence coefficient of Professionalism of Auditors variable on the Intent of Whistleblowing is 0.637 with a t value of 1.312 and a significance value of $0.002 < \alpha$ (0.05). The coefficient shows that the variable Professionalism has a positive and significant effect on the Intent of Whistleblowing. This means that an increase in Professionalism will be followed by an increase in Intentions to Conduct Whistleblowing, whereas a decrease in Professionalism will be followed by a decrease in Intentions to Conduct Whistleblowing, assuming other factors that affect the size of the Intent to Conduct Whistleblowing are considered constant.
- 3) Partially the Professionalism of Auditor variables have an effect of 0.868 or 86.8% while the remaining 13.2% is influenced by other variables not included in the model.

The Effect of Professionalism of Auditors on the Intent of Whistleblowing

Professionalism in the theory of planned behavior represents attitudes toward behavior. A person who has high professionalism will form a belief in himself that the profession being worked on gives a good thing for

individuals. Someone who has high professionalism tends to always adhere to the code of ethics and norms that apply with the aim of avoiding violations that might occur in the future that could endanger his profession. Thus they can be motivated to protect their profession by reporting ethical violations.

Based on the results of data analysis, it was found that professionalism influences the intention to conduct whistleblowing. This is shown by the coefficient of professionalism variable of 0.637 which is significant with the t-count value of 1.312 at p of 0.002. The standardized professionalism coefficient is indicated by the beta value of 0.212. This means that the direct influence of professionalism of Auditors on the intention to conduct whistleblowing is 21.2%. This means that the higher the professionalism, the higher the intention to do whistleblowing. The results of this study prove that there is a positive influence of professionalism on the intention to conduct whistleblowing in the Public Accounting Firm in Makassar proven to be true. The results of this study are in line with the research conducted by Putra and Wirasedana (2017) which states that professional commitment influences the intention to conduct whistleblowing.

4. Conclusion

- 1) Professionalism of Auditors have a positive contribution to the Intention of Conducting Whistleblowing where if Professionalism of Auditors increases, the intention of Whistleblowing will also increase.
- 2) Professionalism has a significance level of $0.002 < 0.05$. This means that Professionalism has a significant effect on the Intent of Whistleblowing.

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