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Ethical Sensitivity, Professional Commitment, Whistleblowing Intention: Power Distance as A Moderating Variable

Suyanto¹, Fuadhillah Kirana Putri², Alywidya Adinda³

Universitas Sarjanawiyata Tamansiswa^{1,2,3}

email: iyant@ustjogja.ac.id¹

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ABSTRACT

This study aims to examine the effect of ethical sensitivity and professional commitment on whistleblowing intentions by adding power distance as a moderating variable. The population of this study were public accountants at Office of Public Accountant (KAP) in the Special Region of Yogyakarta. Consisting of 13 offices with a total of 77 respondents selected using the convenience sampling method. This research is a study that uses a quantitative approach. This study uses primary data by distributing questionnaires. The regression method is used as a data analysis method which is processed using IBM SPSS 23. The results of the study indicate that ethical sensitivity has a positive effect on whistleblowing intentions. Professional commitment has a positive effect on whistleblowing intentions. Power distance does not weaken the relationship between ethical sensitivity and whistleblowing intentions, and power distance weakens the relationship between professional commitment and whistleblowing intentions.

Keywords: Ethical Sensitivity, Professional Commitment, Power Distance, Whistleblowing

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sensitivitas etis dan komitmen profesional terhadap niat melakukan whistleblowing dengan menambahkan jarak kekuasaan sebagai variabel moderasi. Populasi penelitian ini adalah akuntan publik pada Kantor Akuntan Publik (KAP) di Daerah Istimewa Yogyakarta. Terdiri dari 13 kantor dengan total 77 responden yang dipilih menggunakan metode convenience sampling. Penelitian ini adalah penelitian yang memakai pendekatan kuantitatif. Penelitian ini menggunakan data primer dengan menyebarkan kuesioner. Metode regresi digunakan sebagai metode analisis data yang diolah menggunakan IBM SPSS 23. Hasil dari penelitian menunjukkan bahwa sensitivitas etis berpengaruh positif terhadap niat melakukan whistleblowing. Komitmen profesional berpengaruh positif terhadap niat melakukan whistleblowing. Jarak kekuasaan tidak memperlemah hubungan sensitivitas etis terhadap niat melakukan whistleblowing. Jarak kekuasaan memperlemah hubungan komitmen profesional terhadap niat melakukan whistleblowing.

Kata kunci: Sensitivitas Etis, Komitmen Profesional, Jarak Kekuasaan, Whistleblowing

INTRODUCTION

Along with the development of an increasingly advanced economy, criminal practices in the form of economic fraud have also developed (Abidin & Hariyanto, 2022). One of the economic fraud practices is corruption cases which are still a big problem for Indonesia (Pramudyastuti et al., 2020). Based on the Association of Certified Fraud Examiners (ACFE) release entitled "Asia Pacific Occupational Fraud 2022: A Report to the Nation," Indonesia is ranked fourth as the country with the most fraud cases with 23 fraud cases in 2022. Among these cases, The biggest frauds in 2024 are misuse of state & company assets/wealth (89%), corruption (48%), and financial statement fraud (5%) (ACFE, 2024).

One of the frauds found in Indonesia is corruption (Tompunu et al., 2020). Based on the Corruption Perception Index (CPI), in 2023 Indonesia placed itself as a country with a high level of corruption. The results of a survey conducted by Transparency International, (2023) in the CPI data for 2023, show that Indonesia ranks 116 out of 180 countries in the world with a score of 34 on a scale of 0-100 (0 means very corrupt and 100 means very clean). The ranking shows that Indonesia's perception index has decreased compared to the achievement in 2022, Indonesia ranked 112th and in 2021 ranked 98th. The downgrade in 2023 indicates an increase in corruption cases in Indonesia. Therefore, corruption is still a big problem for the Indonesian people (Pramudyastuti et al., 2020).

One of the effective tools to minimize fraud both in companies and in government is a whistleblowing system or reporting system (Basri, 2021). According to the Association of Certified Fraud Examiners (ACFE) in 2024, which examined 1,921 cases from 138 countries, 43% of cases were revealed because someone chose to report them and employees were the source of 52% of reports (Gill, 2024).

A case related to whistleblowing abroad reported in BBC News, namely John Barnett, a former employee at Boeing, an aircraft manufacturing company in the United States who served as a quality manager, revealed safety irregularities on the 787 Dreamliner aircraft (Leggett, 2024). John Barnett then filed a lawsuit against Boeing for experiencing retaliation and a hostile work environment after revealing serious safety issues on the 787 Dreamliner (CNN Indonesia, 2024)

Several cases of fraud in Indonesia, especially related to corruption in the government sector, can be revealed due to whistleblowing (Ayem & Rumdoni, 2021). Whistleblowing is the reporting of violations, unlawful acts, unethical acts, or acts that harm the organization or stakeholders carried out by members of the organization to individuals or other organizations authorized to make improvements (KNKG, 2008). Reporting from Detik Jabar, there was a case of Nurhayati, a Head of Financial Affairs who reported alleged corruption of the village budget by Supriyadi, Head of Citemu Village, Mundu District, Cirebon Regency (Syahroni, 2022). The case of the Directorate General of Taxes, Gayus Tambunan, who was involved in a tax evasion case and was revealed by Susno Duadji's statement (Ayem & Rumdoni, 2021). In addition, the case of the state-owned insurance company, Jiwasraya where Erick Thohir reported allegations of fraud in the collection of Jiwasraya pension funds, and at PT Asabri (Persero) which manages the pension funds of civil servants, TNI, and Polri under the Ministry of Defense (Rosana & Hidayat, 2022).

From the cases above, it is clear that whistleblowing has an important role in detecting fraud that occurs in government agencies and preventing losses for the parties involved (Ahyaruddin & Asnawi, 2017). A whistleblowing system or reporting system can be an effective tool to minimize fraud both in companies and in government (Basri, 2021). As a profession responsible for ensuring compliance and adherence to ethical standards and professionalism, accountants have a responsibility to report practices that harm the public interest (Weruin & Yuniartwati,

2023). However, in reality being a whistleblower has many risks so whistleblowing is not an easy choice (Cho & Song, 2015). The whistleblower status can even become a suspect for defamation (Setyawati et al., 2015). This shows that the threat to whistleblowers is still vulnerable and the vulnerability of sanctions received by whistleblowers for retaliation can reduce a person's intention to do whistleblowing.

It is important to understand the factors that can influence employees' intention to whistleblowing so that companies can design the most effective whistleblowing policies and systems (Setyawati et al., 2015). The first factor that can influence intention to whistleblowing is ethical sensitivity (Dewi, 2019; Badrulhuda et al., 2020; and Dalimunthe et al., 2023). Ethical sensitivity is an individual's ability to recognize ethical or moral values in making decisions (Hala, 2020). The results of Dewi (2019), Badrulhuda et al., (2020), Ayem & Rumdoni (2021), and Dalimunthe et al., (2023) show that ethical sensitivity has a positive effect on whistleblowing. Meanwhile, other studies show different results where ethical sensitivity does not affect whistleblowing (Indriani, 2020; Devi & Ratna, 2021; dan Muslim et al., 2022).

The second factor that can influence the intention to do whistleblowing is professional commitment. Professional commitment is understood as an individual's commitment to believe and accept the goals of the profession or work they carry out by striving to contribute to achieving the goals of the work they carry out (Satrya et al., 2019). Professional commitment requires accountants and auditors to be able to act professionally in accordance with the goals and values of the profession or organization because professional commitment ensures compliance with applicable professional values, standards and ethics (Badrulhuda et al., 2020). Being committed to a profession means having the belief that the profession that is carried out has and can provide good things for a person and this comes from thinking about what is considered good and right (Amelia, 2018). Research by Badrulhuda et al. (2020), Baptista et al. (2021), and Dalimunthe et al., (2023) found that professional commitment has a positive influence on whistleblowing intentions. Meanwhile, other studies have found different results where professional commitment does not affect whistleblowing (Rizkyta & Widajantie, 2022; and Putri & Zahroh, 2022).

Another factor that can influence whistleblowing intention is power distance (Runing, 2011; Taylor & Curtis, 2013; dan Conella & Dwita, 2020). Power distance is one of Hofstede's cultural dimensions which is a measure of the extent to which those who do not have power in the organization accept that power can be distributed unequally (Hofstede, 2011). In Taylor & Curtis (2013) research, power distance comes in two forms: low power distance and high power distance. Low power distance indicates that superiors and subordinates have equal power, do not accept status differences, and are not afraid of confrontation with their superiors. In contrast, when power distance is high, there is a large difference between superiors and subordinates who give respect to their superiors. Perpetrators who have a higher position can increase the perception of the threat of retaliation, which can influence the whistleblower's decision (Gao et al., 2015).

Theory of Planned Behavior (TPB) is a psychological theory proposed by Ajzen (1991) which is a development of the Theory of Reasoned Action (TRA). Theory of Planned Behavior explains individual behavior that arises because there is an intention of the individual to behave (Ajzen, 1991). There are three concepts contained in TPB, namely attitude toward the behavior, subjective norm, and perceived behavioral control. TPB is a theory that is suitable for explaining any behavior that requires planning and whistleblowing is a pre-planned behavior (Ayem & Rumdoni, 2021). In the Theory Planned of Behaviour (TPB), there is a component of perceived

behavioral control played by ethical sensitivity, where whether individuals feel they have the ability and authority to make decisions, in this case whistleblowing (Dewi & Dewi, 2019). Meanwhile, professional commitment plays a component of attitude towards behavior (Primasari & Fidiana, 2020 and Kodir & Hendratno, 2023).

Research on whistleblowing intentions is important for organizations to develop the most effective whistleblowing policies and systems (Bagustianto & Nurkholis, 2015). Seeing the many cases of fraud that occur and the inconsistency of research that has been done before, provides an opportunity for further research. Therefore, the author is interested in conducting research on whistleblowing and comparing it with the results of previous studies. This study examines the power distance that moderates ethical sensitivity and professional commitment to interest in whistleblowing as a novelty from previous research.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a psychological theory proposed by Ajzen (1991) which is a development of the Theory of Reasoned Action (TRA). Theory of Planned Behavior explains individual behavior that arises because there is an intention of the individual to behave (Ajzen, 1991). There are three concepts contained in TPB, namely attitude toward the behavior, subjective norm, and perceived behavioral control. TPB is a theory that is suitable for explaining any behavior that requires planning and whistleblowing is a pre-planned behavior (Ayem & Rumdoni, 2021). In the Theory Planned of Behaviour (TPB), there is a component of perceived behavioral control played by ethical sensitivity, where whether individuals feel they have the ability and authority to make decisions, in this case whistleblowing (Dewi & Dewi, 2019). Meanwhile, professional commitment plays a component of attitude towards behavior (Primasari & Fidiana, 2020 and Kodir & Hendratno, 2023).

Whistleblowing

Whistleblowing is the reporting of violations, unlawful acts, unethical acts, or acts that harm the organization or stakeholders carried out by members of the organization to individuals or other organizations authorized to make improvements (KNKG, 2008). Whistleblowing can be carried out by two parties, namely internal parties, through mechanisms or channels within an organization and external parties involving people outside the organization such as the media or the public regarding violations witnessed in the organization (Sihaloho & Meiranto, 2019), it can be done by either top managements or employees (Mahardhika & Prasetyo, 2019).

Ethical Sensitivity

Ethical sensitivity is a person's ability to know that a situation has ethical meaning (Janitra, 2017). Ethical sensitivity is a person's ability to recognize moral or ethical values in making a decision (Hala, 2020). Based on the Theory Planned of Behaviour (TPB), ethical sensitivity plays a component of perceived behavioral control, where whether individuals feel they have the ability and authority to make decisions, in this case whistleblowing (Dewi, 2019). According to Devi & Ratna (2021), if the higher the behavioral control, the greater a person's intention to do whistleblowing. Someone who has high ethical sensitivity considers fraud as an unethical act and needs to be reported, one of which is whistleblowing (Dalimunthe et al., 2023). Research conducted by Oktavia (2018), Dewi (2019), Badrulhuda (2020), Hala (2020), and Dalimunthe et al., (2023) regarding the effect of sensitivity on whistleblowing shows that ethical sensitivity has a positive effect on whistleblowing.

Professional Commitment

Professional commitment refers to the attachment of individual workers by committing to believe and accept the goals of the profession by trying to contribute more in achieving the goals of the profession being carried out (Satriya et al., 2019). Professional commitment requires accountants and auditors to be able to act professionally in accordance with the goals and values of the profession or organization because professional commitment ensures compliance with applicable professional values, standards and ethics (Badrulhuda et al., 2020). Based on the Theory Planned of Behaviour (TPB) professional commitment plays a component of attitude towards behavior (Primasari & Fidiana, 2020 and Kodir & Hendratno, 2023). One of the attitudes of someone who shows professional commitment is to comply with the rules and codes of ethics that apply to an organization in carrying out their work, so that if they find fraud that violates existing rules, they will disclose the fraud that occurs (Primasari & Fidiana, 2020). Research by Primasari & Fidiana (2020), Badrulhuda et al, (2020), and Dalimunthe et al., (2023), proves that the higher the professionalism possessed, the greater the concern for the values contained in the profession so that if irregularities occur in the organization, the willingness to do whistleblowing will increase.

Power Distance

Power distance is one of Hofstede's cultural dimensions, which is a measure of the extent to which a person without power in an organization accepts that power is distributed unequally (Hofstede, 2011). In their research, Taylor & Curtis (2013) explained that power distance comes in two forms: low power distance and high power distance. Low power distance indicates that superiors and subordinates have equal power, do not accept differences in position, and are not afraid to face their superiors. Conversely, high power distance shows a large difference between superiors and subordinates giving great respect to superiors. Taylor & Curtis (2013) research shows that auditors are more likely to whistleblowing to their colleagues than to their superiors.

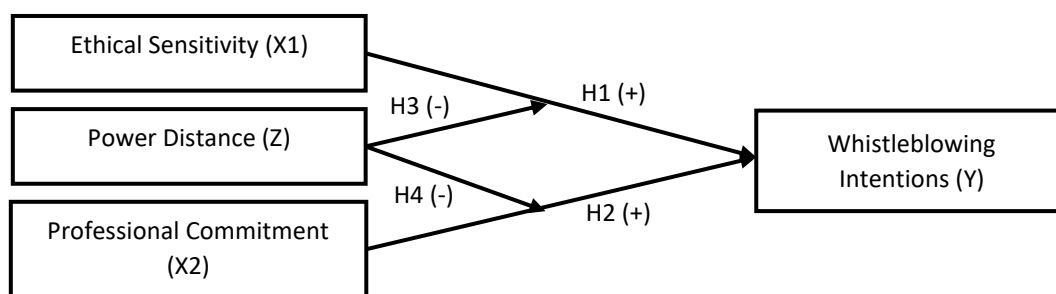


Figure 1. Conceptual Framework

Based on the theoretical basis that has been described, researchers can develop the following research hypotheses.

- H₁:** Ethical sensitivity has a positive effect on the intention to take whistleblowing actions
- H₂:** Professional commitment has a positive effect on the intention to take whistleblowing actions
- H₃:** Power distance weakens the positive relationship between sensitivity and intention to commit whistleblowing
- H₄:** Power distance weakens the positive relationship of professional commitment to whistleblowing intentions

METHOD

The research method used is quantitative and the data source used is primary data obtained by distributing questionnaires. The sampling technique in this study used convenience sampling technique. This research was conducted on public accountants who work at KAP Yogyakarta Special Region. Based on data obtained by researchers, the KAP in the Special Region of Yogyakarta totals 16 offices, but only 13 offices with a total of 72 public accountants are willing to be respondents. This study uses primary data obtained by distributing questionnaires distributed directly to each KAP Yogyakarta office and online using googleform. This study uses multiple linear regression analysis to determine the direct effect of ethical sensitivity and professional commitment on whistleblowing intentions and uses moderation regression analysis to determine the moderation of the power distance variable on the effect of ethical sensitivity and professional commitment on whistleblowing intentions.

RESULT AND DISCUSSION

Description of Respondent Character Data

The characteristics of respondents analyzed in this research are gender, age, length of work, and position at the KAP.

Table 1. Demographics Respondents

Characteristics	Description	Total	Percentage (%)
Gender	Male	30	41,67%
	Female	42	58,33%
Age	Total of respondents	72	100%
	20-30 years	55	76,39%
	30-40 years	13	18,05%
	40-50 years	4	5,56%
	Total of respondents	72	100%
Length of Work	<1 years	22	30,56%
	1-3 years	24	33,33%
	3-5 years	15	20,83%
	>5 years	11	15,28%
	Total of respondents	72	100%
Position	Junior Auditor	54	75%
	Senior Auditor	14	19,44%
	Manager Auditor	3	4,17%
	Partner	1	1,39%
	Total of respondents	72	100%

Source: Data Processed (2024)

Validity Test

Table 2. Result of Validity Test

Variable	Item	Pearson Correlations	R Table	Description
Ethical Sensitivity (X1)	SE1	0,751	0,2319	Valid
	SE2	0,813	0,2319	Valid
	SE3	0,897	0,2319	Valid
	SE4	0,677	0,2319	Valid
Professional Commitment (X2)	KP1	0,744	0,2319	Valid
	KP2	0,779	0,2319	Valid
	KP3	0,841	0,2319	Valid
	KP4	0,803	0,2319	Valid
	KP5	0,770	0,2319	Valid
Power Distance (Z)	JK1	0,909	0,2319	Valid
	JK2	0,917	0,2319	Valid
	JK3	0,912	0,2319	Valid
Whistleblowing Intentions (Y)	NW1	0,808	0,2319	Valid
	NW2	0,875	0,2319	Valid
	NW3	0,780	0,2319	Valid
	NW4	0,889	0,2319	Valid
	NW5	0,794	0,2319	Valid

Source: Data Processed (2024)

The results of the r table calculation obtained a value of 0.2319 which was obtained from the r table value for $N-2 = 72-2 = 70$ at a significance level of 5%. Based on the validity test results in table 2, it is known that all question indicators used are valid because the r count > r table value is 0.2319 so, the instrument of each variable can be tested further.

Reliability Test

Table 3. Result of Reliability Test

No	Variable	Cronbach's Alpha	Description
1.	Ethical Sensitivity (X1)	0,760	Reliable
2.	Professional Commitment (X2)	0,847	Reliable
3.	Power Distance (Z)	0,898	Reliable
4.	Whistleblowing Intentions (Y)	0,882	Reliable

Source: Data Processed (2024)

The consistency of the questionnaire statements used in the research is illustrated by a reliability test. Data is said to be reliable if Cronbach Alpha (α) > 0,60 (Ghozali, 2018). Based on the reliability test results in table 3, it is known that all question indicators used are reliable because Cronbach's Alpha coefficient value is above 0,6.

Regression Analysis

Table 4. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5,512	2,281		2,416	,018
Ethical Sensitivity	,439	,146	,333	3,012	,004
Professional Commitment	,257	,109	,261	2,358	,021

Source: Data Processed (2024)

Based on table 4, it is known that the significance value of the ethical sensitivity variable is $0.004 < 0.05$ and the direction is positive with an unstandardized coefficients value of 0.439. Thus, H_1 which states that the ethical sensitivity variable has a positive influence on the whistleblowing intention variable is accepted.

The significance value of the professional commitment variable is $0.021 < 0.05$ and the direction is positive with an unstandardized coefficients value of 0.257. Thus, H_2 which state that the professional commitment variable has a positive influence on the whistleblowing intention variable are accepted.

Table 5. Results of Moderate Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-4,056	5,710		-,710	,480
Ethical Sensitivity *Power Distance	-,007	,065	-,104	-,114	,909
Professional Commitment*Power Distance	-,117	,052	-1,748	-2,258	,027

Source: Data Processed (2024)

Based on table 5, it is known that the significance value of the power distance variable with ethical sensitivity is $0.909 > 0.05$ and the direction indicated by the unstandardized coefficients value of -0.007 is negative. Thus, H_3 which states that the power distance variable weakens the effect of ethical sensitivity on whistleblowing intentions is not proven or rejected.

The significance value of the power distance variable with professional commitment is $0.207 < 0.05$ and the direction indicated by the unstandardized coefficients value of -0.007 is negative. Thus, H_4 which states that the power distance variable weakens the effect of professional commitment on whistleblowing intentions is accepted.

Discussion

The Effect of Ethical Sensitivity on Whistleblowing Intention

Table 4 shows a significance value of $0.004 < 0.05$ and the direction is positive with a coefficient value of 0.439. Thus, the first hypothesis which states that ethical sensitivity has a positive influence on the whistleblowing intention variable is accepted. A person who has high ethical sensitivity can consider himself as a moral agent so that he will always be ethically responsible for his profession in carrying out his duties (Badrulhuda et al., 2020). Ethical sensitivity is an individual's ability to recognize ethical or moral values in making decisions (Hala, 2020).

This is in line with the Theory of Planned Behavior (TPB) component of perceived behavioral control where someone with high ethical sensitivity is increasingly able to identify inappropriate behavior so that they consider whistleblowing an important thing to do. This research is in line

with research conducted by Amelia et al. (2018), Oktavia (2018), Dewi & Dewi (2019), Badrulhuda et al., (2020), Hala (2020), and (Dalimunthe et al., 2023).

The Effect of Professional Commitment on Whistleblowing Intention

Table 4 shows sig $0.021 < 0.05$ and the direction is positive with a coefficient value of 0.257. Thus, the second hypothesis which states that the professional commitment variable has a positive influence on the intention to whistleblowing variable is accepted. Professional commitment requires accountants and auditors to be able to act professionally according to the goals and values of the profession or organization because professional commitment guarantees compliance with applicable professional values, standards and ethics, so that accountants who uphold their professional commitment will try to implement whistleblowing to prevent violations to prevent actions that are not in accordance with professional standards (Badrulhuda et al., 2020).

This is in line with the Theory of Planned Behavior (TPB) regarding attitudes towards behavior where a person can know what to do, make plans, and can decide what steps to take, in this case including the intention to do whistleblowing (Dewi & Dewi, 2019). This research is consistent with the research of Nugraha (2017), Fajar Satrya et al. (2019), and Dalimunthe et al., (2023) which prove that professional commitment has a positive influence on whistleblowing intentions.

The Effect of Ethical Sensitivity on Whistleblowing Intention with Power Distance as a Moderating Variable

Table 5 shows a significant value above 0.05 and the direction is negative with a coefficient value of -0.007. This means that H_0 is accepted and H_3 is accepted. Thus, the third hypothesis which states that power distance can weaken the positive relationship between ethical sensitivity and intention to whistleblowing is rejected. Based on the research results, the high power distance at the boss does not make individuals cover up violations. An accountant who has a high level of ethical sensitivity and upholds the values of the organization where he works will report fraud (whistleblowing) to prevent mistakes made by employees (Badrulhuda et al., 2020).

This is in line with the Theory of Planned Behavior (TPB) component of perceived behavioral control where a person is more confident in behaving when the individual has beliefs that arise within himself (Ajzen, 1991). A person with a high level of ethical sensitivity will be more aware of inappropriate behavior so that they believe that whistleblowing is an important thing to do. A person who has high ethical sensitivity can consider himself as a moral agent so that he will always be ethically responsible for his profession in carrying out his duties (Badrulhuda et al., 2020). This can make them more motivated to report fraud because they view whistleblowing as a moral obligation that cannot be compromised, regardless of the cultural context with high power distance. This result is supported by Trevino & Victor (1992) research which states that whistleblowing against colleagues where power distance is lower is more difficult than reporting superiors who have high power distance.

The Effect of Professional Commitment on Whistleblowing Intention with Power Distance as a Moderating Variable

Table 5 shows sig $0.027 < 0.05$ and the direction is negative with a coefficient value of -0.117. This means that H_0 is rejected and H_4 is accepted, thus the fourth hypothesis which states that power distance weakens the positive relationship between professional commitment and whistleblowing intentions is accepted. Lestari & Dwita (2020) state that high power distance causes a person to be unwilling to oppose unethical behavior from superiors. Taylor & Curtis (2013) state that power distance creates the impression that the risk of retaliation (including job loss) is greatest when a superior is reported as the perpetrator so that employees tend to report

their coworkers rather than their superiors because coworkers are deemed insufficient to pressure them into whistleblowing.

The results of this study indicate that power distance affects the attitude towards behavior component in the Theory of Planned Behavior (TPB), which is played by professional commitment to the intention to whistleblowing. Dependence on superior authority and high respect for hierarchy can make individuals tend to have a less supportive attitude towards whistleblowing behavior so that they are reluctant to report the violations they witness, even when they have high professional commitment. Conella & Dwita (2020) also argue that an employee whose main goal is to meet technical professional standards by reporting violations they see, but is afraid to report it because the culprit is his superior, thereby reducing the occurrence of whistleblowing. The results of this study are supported by research by Pangestu & Rahajeng (2020), Pratiwi & Dwita (2020), and Lestari & Dwita (2020) which state that power distance can weaken a person's intention to whistleblowing.

CONCLUSION

The results of this study indicate that ethical sensitivity and professional commitment have a positive influence on whistleblowing intentions, power distance does not weaken the relationship between ethical sensitivity and whistleblowing intentions, and power distance weakens the relationship between professional commitment and whistleblowing intentions. This research implies that it is necessary to strengthen ethical culture and professional commitment in an organization while paying attention to the power distance in it so that it can help institutions, especially KAP Yogyakarta, in designing strategies to build an environment where employees feel safe to report unethical behavior so as to increase their employees' whistleblowing intentions, as well as to design or improve the whistleblowing system in their institutions to increase transparency and accountability. The limitations of this study are the research sample which is only in the Yogyakarta area, and the amount of data collected is not optimal because the distribution of data occurs when public accountants are busy conducting field checks.

The suggestions that can be considered for further research are that further research is expected to take a wider sample, for example, big cities such as Jakarta and Surabaya so that the job of public accountants is in the form of auditing financial statements from large companies, so that the ethical behavior of public accountants can be more representative, further research is expected to be carried out using other methods such as interviews, and experimental studies, besides that it is expected to add other variables that might affect the intention to do whistleblowing such as anonymous reporting channels, rewards, and organizational commitment.

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