



THE INFLUENCE OF AUDITOR PROFESSIONALISM AND ETHICAL ORIENTATION AGAINST WHISTLEBLOWING AT BPKAD PALOPO CITY

Muh. Ikhlasul Amal^{1)*}, Soyfan Syamsuddin²⁾, Andika Rusli³⁾

¹²³Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Palopo, Indonesia

**Email:* ^{*1}mh.ikhlasulamal0305@gmail.com, ²sofyansyam@umpalopo.ac.id,
³andikarusli@umpalopo.ac.id

Abstrak

Tujuan penelitian ini adalah untuk mengevaluasi pengaruh profesionalisme auditor dan orientasi etika terhadap perilaku whistleblowing pada Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Palopo. Penelitian ini menggunakan metode kuantitatif dengan populasi seluruh auditor dan pegawai pada BPKAD Kota Palopo. Pengambilan sampel menggunakan metode purposive sampling dan pengumpulan data melalui kuesioner terstruktur. Analisis data menggunakan perangkat lunak SPSS dan regresi linier berganda. Hasil penelitian menunjukkan bahwa profesionalisme auditor dan orientasi etika, baik secara parsial maupun simultan, memiliki pengaruh positif dan signifikan terhadap perilaku whistleblowing. Hasil penelitian ini menunjukkan bahwa peningkatan profesionalisme auditor dan orientasi etika pegawai dapat mendorong terciptanya budaya pelaporan pelanggaran yang lebih efektif di lingkungan pemerintah daerah. Implikasi dari penelitian ini adalah perlunya program pelatihan untuk meningkatkan kompetensi auditor dan penyebaran nilai-nilai etika di tempat kerja. Selain itu, regulasi dan perlindungan bagi whistleblower perlu diperkuat agar pegawai merasa aman dalam melaporkan pelanggaran.

Kata Kunci: Profesionalisme Auditor, Orientasi Etika, Whistleblowing, BPKAD, Pemerintah Daerah

Abstract

The purpose of this research is to evaluate the impact of auditor professionalism and ethical orientation on whistleblowing behavior at the Regional Financial and Asset Management Agency (BPKAD) of Palopo City. The research uses a quantitative method with the entire population of auditors and employees at the BPKAD of Palopo City. The sample was taken using the purposive sampling method, and data was collected through structured questionnaires. Data were described using SPSS software, and multiple linear regression was used to analyze the data. The research findings indicate that auditor professionalism and ethical orientation, both partially and simultaneously, have a positive and significant impact on whistleblowing behavior. These findings indicate that the enhancement of auditor professionalism and employee ethical orientation can encourage the creation of a more effective violation reporting culture within the local government environment. The implication of this research is the need for training programs to enhance auditors' competencies and the dissemination of ethical values in the workplace. In addition, regulations and protections for whistleblowers need to be strengthened so that employees feel safe reporting violations.

Keywords: Auditor Professionalism, Ethical Orientation, Whistleblowing, BPKAD, Local Government.

INTRODUCTION

In the modern era which increasingly demands transparency and accountability, whistleblowing is an important mechanism in maintaining organizational transparency and accountability, especially in the public sector. However, the practice of whistleblowing in Indonesia still faces various challenges, such as the low courage of whistleblowers due to threats of revenge, social stigma, and lack of legal protection. Data shows that many violations in the public sector are not revealed due to employees' lack of courage to report them. This phenomenon is of particular concern, especially in the context of regional financial management, where the potential for abuse of authority can be detrimental to the government and society.

The Regional Financial and Asset Management Agency (BPKAD) has a strategic role in managing regional finances. As an agency responsible for financial planning, supervision and reporting, BPKAD must ensure that every process runs according to the principles of good governance. However, the lack of employee courage to report violations can hinder the achievement of this goal. Therefore, it is necessary to identify the factors that influence whistleblowing behavior, especially in the BPKAD Palopo City work environment.

Auditor professionalism and ethical orientation are two factors that are thought to contribute significantly to the success of whistleblowing. Professional auditors tend to have high integrity, be independent and responsible, so they are more courageous in disclosing violations. Meanwhile, a strong ethical orientation encourages individuals to act based on moral principles even when facing personal risks. This research aims to examine the influence of auditor professionalism and ethical orientation on whistleblowing behavior in BPKAD Palopo City. It is hoped that the research results can provide strategic recommendations to strengthen

the whistleblowing culture in the public sector.

Several previous studies have raised this issue. Nuraini and Kurniawan (2021) revealed that auditor professionalism significantly contributes to whistleblowing intentions. Pratama (2020) highlights the importance of organizational support in encouraging violation reporting behavior, while Dewi and Sari (2019) emphasize the need for adequate protection for Whistleblowers so that they have the courage to reveal violations that occur. However, the majority of this research focuses on the private sector or agencies with more structured whistleblower protection. Research on the factors that influence whistleblowing behavior at the local government level, especially at BPKAD Palopo City, is still very limited.

This research is here to fill this gap by examining in depth the influence of auditor professionalism and ethical orientation on whistleblowing behavior. The novelty of this research lies in the comprehensive approach that combines these two main variables in the local government agency environment. Focusing on BPKAD as a research object provides a new contribution because this agency has a central role in managing regional finances and assets. Thus, it is hoped that the results of this research will be able to provide concrete solutions in strengthening the violation reporting system in the public sector.

The main objective of this research is to determine the impact of ethical orientation on whistleblowing behavior, test and show the influence of auditor professionalism on whistleblowing behavior, and analyze the influence of these two variables simultaneously. In addition, this research aims to provide practical recommendations for local governments in strengthening internal regulations that support employee courage in reporting violations.

The basic reason for conducting this research is the high need for transparent

and accountable financial management at the local government level. BPKAD, as an institution responsible for managing regional assets and finances, must have an effective reporting system so that various forms of fraud and abuse of authority can be minimized. Without adequate encouragement and protection for Whistleblowers, abusive practices are likely to continue undetected. Therefore, this research is important to provide academic contributions as well as practical solutions for improving government governance.

Based on the background presented, this research formulates several research questions, namely:

1. Does auditor professionalism have a significant effect on whistleblowing behavior at BPKAD Palopo City?
2. Does ethical orientation have a significant effect on whistleblowing behavior in BPKAD Palopo City?
3. How big is the influence of auditor professionalism and ethical orientation simultaneously on whistleblowing behavior at BPKAD Palopo City?

Through this research, it is hoped that answers to these questions can be obtained as well as empirical evidence that can be used as a basis for policy making in local government agencies. Thus, this research not only enriches academic literature, but also provides real implications in creating an organizational culture that supports whistleblowing.

THEORETICAL BASIS

Theory of Planned Behavior (Planned Behavior Theory)

According to this idea, attitudes toward a particular action, subjective norms, and perceptions of control all impact a person's intention to carry it out. High auditor professionalism can influence positive attitudes towards reporting violations, which ultimately increases whistleblowing behavior.

Auditor Professionalism

Auditor professionalism is an important aspect in carrying out supervisory and audit duties in government agencies. According to Nuraini and Kurniawan (2021), auditor professionalism includes an independent attitude, responsibility and high integrity. Professional auditors will uphold the principle of accountability and be committed to uncovering violations found during the audit process. This research shows that auditor professionalism contributes positively to whistleblowing intentions because professional auditors are more able to act without being influenced by external pressure.

Apart from that, Pratama (2020) added that auditor professionalism is not enough to encourage whistleblowing behavior without adequate organizational support. Auditors with high professionalism still need a supportive work environment, such as protection for whistleblowers and a conducive organizational culture. This research shows a gap in the literature, namely the need for an in-depth study of how auditor professionalism influences whistleblowing behavior in the public sector, especially local governments.

Ethical Orientation

Ethical orientation refers to the extent to which an individual adheres to moral principles in acting. Dewi and Sari (2019) stated that employees with a high ethical orientation will tend to report violations even though they face personal risks. Ethical orientation shapes an individual's moral awareness and provides an internal drive to act in accordance with truth values. Thus, employees who have a high ethical orientation are more willing to act as whistleblowers when they witness violations.

Other research by Pratama (2020) also confirms that ethical orientation plays an important role in encouraging whistleblowing. However, the research shows that even though ethical orientation is high, without support from the

whistleblowing protection system, whistleblowing intentions remain low. This highlights the importance of examining the influence of ethical orientation in the context of local government organizations that have unique characteristics compared to the private sector.

Whistleblowing

Whistleblowing is defined as the act of reporting violations or fraud that occur within an organization to the authorities. According to Dewi and Sari (2019), the success of whistleblowing really depends on individual courage and support from the organizational environment. In the context of the public sector, whistleblowing is an important mechanism for maintaining accountability and transparency in regional financial management. However, the success rate of whistleblowing in this sector is still low due to fear of negative impacts for whistleblowers.

The literature review shows that individual factors such as auditor professionalism and ethical orientation are the main determinants of whistleblowing behavior. However, there are still few studies that test these two variables simultaneously in local government environments. Therefore, this research aims to fill this gap by focusing on the Regional Financial and Asset Management Agency (BPKAD) of Palopo City.

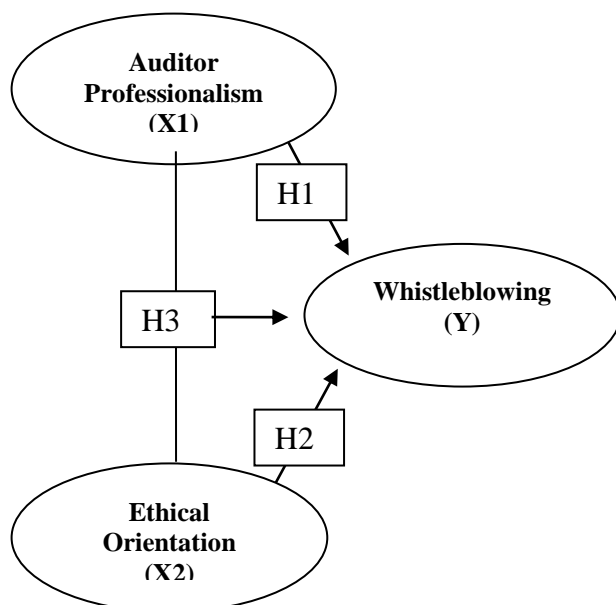


Figure 1. Framework

Hypothesis Development

Research by Nuraini and Kurniawan (2021) shows that auditor professionalism has a significant effect on whistleblowing intentions. Pratama (2020) found that ethical orientation also plays an important role in forming the courage to report violations. However, Dewi and Sari (2019) emphasized that organizational factors such as whistleblower protection and a supportive work culture greatly influence the effectiveness of whistleblowing. Based on previous research, this study integrates both variables to fill the literature gap. Thus, the hypothesis proposed in this research is:

H1: Auditor professionalism has a positive effect on whistleblowing behavior.

H2: Ethical orientation has a positive effect on whistleblowing behavior.

H3: Auditor professionalism and ethical orientation simultaneously have a positive effect on whistleblowing behavior.

METHOD

This research uses a type of causal research, namely conclusive research which is used to obtain evidence of a causal relationship or causal relationship and the data obtained is analyzed quantitatively.

The population in this research are all auditors and employees at the Palopo City Regional Financial and Asset Management Agency (BPKAD). To determine a representative sample size, the Slovin formula was used with a margin of error of 5%. Slovin's formula is as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Information:

n = sample size/Number of respondents

N = population size

E = percentage of allowance for sampling accuracy that can still be tolerated,

$e = 0.05$ in the Slovin formula there is the following information:

The value of $e = 0.05$ (5%) for large populations

The value of $e = 0.1$ (10%) for small populations

The total population in this study was 118 employees, so the percentage of allowance used was 5% and the calculation results could be rounded to achieve suitability. So to find out the research sample, calculations are needed, namely:

$$n = \frac{118}{1 + 118(0,05)^2} = \frac{118}{1 + 0,295} = \frac{118}{1,295} = 91,12$$

The sample of respondents in this study was changed to 91 people from the total based on the calculations above for all auditors and employees at the Palopo City Regional Financial and Asset Management Agency (BPKAD). This was done to facilitate data processing and improve test results. Purposive sampling was used to select research samples based on certain criteria, especially auditors and employees directly involved in financial management and having work experience of at least two years.

Data was collected using a questionnaire distributed directly to respondents. The variable in the Likert Scale research, with the number 1 meaning strongly disagree and the number 5 meaning strongly agree, was used to measure this. The variables measured include:

1. Auditor Professionalism (X1): Measured through independence, responsibility, competence and integrity.
2. Ethical Orientation (X2): Measured through indicators of ethical awareness, commitment to moral values, and social responsibility.
3. Whistleblowing (Y): Measured through indicators of intention to

report, courage to report, and action to report.

Data analysis was carried out using IBM SPSS 25 software, which was chosen for its informative capabilities in facilitating interpretation of results with a high degree of accuracy. Tests carried out include:

Data Quality Test

1. Validity Test

Validity test is used to evaluate the validity of the data. The following criteria may be used to determine the validity of provisions:

1. The statement items are significantly correlated if the calculated r exceeds the table r , with the total score (valid).
2. If the calculated r is smaller than the table r (invalid), then there is no significant correlation between the statement items and the overall score.

2. Reliability Test

The purpose of a reliability test is to measure how reliable or trustworthy a measuring device is. Cronbach alpha value is used to evaluate reliability. A variable is said to be reliable by considering the following criteria:

1. Cronbach alpha values below 0,60 indicate poor reliability;
2. Cronbach alpha values between 0,60 and 0,79 indicate sufficient reliability; And
3. Cronbach alpha value above 0,80 indicates good reliability.

Multiple Linear Regression Analysis

This technique is used to find out whether the independent and dependent variables influence each other. This is done using a regression equation using the following formula:

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

Information:

Y = Whistleblowing

a = regression constant

b1 = regression coefficient for X1

b2 = regression coefficient for X2

X1= auditor professionalism

X2= ethical orientation

e = error or residue

Hypothesis Testing

Hypothesis testing is a statistical method used to make decisions about a hypothesis statement about a population based on sample data.

1. Partial Test (t Test)

According to Ghozali (2017), assuming that the other independent variables are constant, the t statistical test is usually used to measure the relationship between the independent and dependent variables. The influence of one independent variable on the dependent variable is measured by the t test, which meets the following standards:

1. If $t \text{ count} > t \text{ table}$ or $p < 0,05$ then H_0 is rejected and H_1 is accepted. This means that the independent variable has a significant effect on the dependent variable.
2. H_0 is approved and H_1 is rejected if $t < t \text{ table}$ or $p > 0,05$. This shows that there is no real relationship between the independent variable and the dependent variable.

2. F Test, or Simultaneous Test

According to Ghozali (2017), to find out whether an independent variable in the model has a general influence on the dependent variable, the F test is used. To find out whether the independent variable has a significant effect on the dependent variable continuously or simultaneously, the F test is used. The following are the test criteria for the F test:

1. H_1 is accepted and H_0 is rejected if $F \text{ calculated} > F \text{ table}$ or $p < 0,05$. This shows that the independent variable has a significant effect on the dependent variable at the same time.
2. H_0 is approved and H_1 is rejected if $F \text{ count} < F \text{ table}$ or $p > 0,05$. This shows that the independent factors do not have a significant effect on the dependent variable at the same time.

3. Coefficient of Determination (R^2)

In essence, the coefficient of determination shows how effectively the model can account for changes in the dependent variable. The range of the coefficient of determination is 0 to 1. A low R^2 figure indicates that the dependent variable studied has very little power; a value of around 1 (one) means that the independent variable provides researchers with almost all the information needed to estimate changes in the dependent variable.

RESULTS AND DISCUSSION

Data Quality Test

Validity Test

Table 1. Validity Test Results

No	Variable s and Stateme nt Items	r- count	r- table	Informa tion
1	X1.1	,801	0,206	Valid
2	X1.2	,785	0,206	Valid
3	X1.3	,708	0,206	Valid
4	X1.4	,594	0,206	Valid
5	X1.5	,670	0,206	Valid
No	Variable s and Stateme nt Items	r- count	r- table	Informa tion
1	X2.1	,682	0,206	Valid
2	X2.2	,749	0,206	Valid
3	X2.3	,740	0,206	Valid
4	X2.4	,575	0,206	Valid
5	X2.5	,738	0,206	Valid

No	Variables and Statement Items	r-count	r-table	Information
1	Y.1	,799	0,206	Valid
2	Y.2	,634	0,206	Valid
3	Y.3	,806	0,206	Valid
4	Y.4	,797	0,206	Valid
5	Y.5	,835	0,206	Valid

Source: Primary Data processed with SPSS 25, 2024

Because the calculated r value for each statement item is higher than the table r value, the validity test results of the table above show that the questionnaire data is 100% valid. This means that the questionnaire can calculate and reveal all variable data in detail.

Reliability Test

Table 2. Reliability Test Results

No	variable	Cronbach's alpha	Reliable Standard /Criteria	information
1	AP	,782	0,60	Reliable
2	EO	,776	0,60	Reliable
3	W	,799	0,60	Reliable

Source: Primary Data processed with SPSS 25, 2024

It can be seen from the reliability test results table above that each variable has a Cronbach alpha value greater than 0.60. This indicates that all variables have a high level of reliability or the questionnaire used can be considered trustworthy.

Multiple Linear Regression Test

Table 3. Results of Multiple Linear Regression Analysis Test

Coefficients ^a				
	Unstanrdized Coefficients	Standardized Coefficients		

	Model	B	Std. Error	Beta	t	Sig.
1	(Constant)	-1,295	2,003		-,647	,520
	AP	,442	,117	,362	3,761	,000
	EO	,571	,125	,439	4,563	,000

a. Dependent Variable: whistleblowing

Source: Primary Data processed with SPSS 25, 2024

The following multiple regression equation can be derived from the findings of the above regression analysis:

$$Y = -1,295 + 0,442X_1 + 0,571X_2 + e$$

The following multiple regression equation can be obtained from the findings of the above regression analysis:

1. The constant value is -1,295 This indicates that if the factor is the orientation of ethics and professionalism of the auditor is absent or equal to 0 (zero), then the value of whistleblowing is predicted to be -1,295.
2. The coefficient value of the auditor professionalism variable of 0,442 indicates that if auditor professionalism increases, the level of whistleblowing will increase by 0,422.
3. The coefficient value of the ethical orientation variable of 0,571 indicates that if ethical orientation increases, the level of whistleblowing will increase by 0,571.

From the above description, it can be concluded that all independent variables of auditor professionalism and ethical orientation have positive coefficient values. This indicates that each independent variable in the study has a direct influence on the dependent variable.

Hypothesis Testing

Partial Hypothesis Test (t-test)**Table 4. T-test Results**

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
	Model	B	Std. Error	Beta	t	sig
1	(Constant)	-1,295	2,003		-,647	,520
	AP	,442	,117	,362	3,761	,000
	EO	,571	,125	,439	4,563	,000

a. Variable dependiente: denuncia
source: Primary Data processed with SPSS 25, 2024

The t-statistic test is used to conduct a significance test. The purpose is to determine whether each independent variable (X) affects the variable (Y). The test is conducted by examining the significance column for each calculated T or by comparing the calculated T with the T table. With degrees of freedom (df) = $n - k - 1 = 91 - 2 - 1 = 88$ and a significance threshold of 5% (0,05), the T table value is 1,987.

The auditor professionalism variable (X1) has a calculated t-value of 3,761 with a significance level of 0,000, which is less than the threshold of 0,05 (5%). The result is $3,761 > 1,987$, or the calculated t-value > the table t-value.

These results indicate that hypothesis H1 is accepted, showing that auditor professionalism has a positive influence on whistleblowing behavior at the BPKAD of Palopo City.

The ethical orientation variable (X2) has a calculated t-value of 4,563 with a significance level of 0,000, below the significance level of 0,05 (5%). With the calculated t value greater than the table t value, or $4,563 > 1,987$, hypothesis H2 is

accepted, indicating that ethical orientation has a positive effect on whistleblowing behavior at the BPKAD of Palopo City.

Simultaneous Hypothesis Test (F Test)**Table 5. F-Test Results**

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	636,801	2	318,401	49,440	,000 ^b
	Residual	566,737	88	6,440		
	Total	1203,538	90			

a. Variable dependiente: denuncia

b. Predictors: (Constant), ethical orientation, auditor professionalism

source: Primary Data processed with SPSS 25, 2024

To determine the simultaneous effect of each independent variable on the subject variable, an F-test is used. The F table and the calculated F value are compared to conduct this test. The test is conducted by examining the significance column for each calculated F or by comparing the calculated F with the table F. The F table value is 3,10 for degrees of freedom (df1) = k = 2 and (df2) = $n - k - 1 = 91 - 2 - 1 = 88$, with a significance threshold of 0,05.

Based on the results of the F test above, the calculated F value at a significance level of 0,000 is 49,440. because the calculated F is greater than the table F ($49,440 > 3,10$) and the significance value is $0,000 < 0,05$. Therefore, it can be concluded that the whistleblower activity at the BPKAD of Palopo City is the result of auditor professionalism and an employee mindset oriented towards ethics.

Determination Test (R^2)**Table 6. Determination Test Results**

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estim

				e
1	,727 ^a	,529	,518	2,538

a. Predictors: (Constant), ethical orientation, auditor professionalism

b. Variable dependiente: denuncia
source: Primary Data processed with SPSS 25, 2024

Based on the coefficient of determination, the professionalism of auditors and the ethical orientation towards whistleblowing at BPKAD Kota Palopo is 52,9%, while the remaining portion is influenced by other variables not included in this study. And the remaining 47,1% is influenced by additional factors that are not covered or examined in this study.

Discussion

Here is the evidence from the regression analysis, both partially and jointly, regarding the Impact of Ethical Orientation and Professionalism on Whistleblowing at the Regional Financial and Asset Management Agency (BPKAD) of Palopo City:

1. The influence of auditor professionalism on whistleblowing.

The professionalism of auditors plays an important role in enhancing whistleblowing behavior. Auditors with a high level of independence, integrity, and responsibility are more courageous in disclosing the violations they find. This is in line with the theory of planned behavior, which states that a positive attitude towards reporting encourages the intention to act. The results of this study are in line with previous research conducted by Nuraini and Kurniawan (2021), which stated that auditors with high professionalism are more courageous in disclosing violations because they are committed to the principles of accountability and transparency. Therefore, the first hypothesis in this study is proven and accepted.

2. The impact of ethical orientation on whistleblowing.

Ethical orientation has also been found to have a significant influence on

whistleblowing. Employees with a strong ethical orientation tend to act based on moral principles, even when facing personal risks. These findings support deontological theory, which emphasizes the importance of moral duties in decision-making. The research by Dewi and Sari (2019) supports the findings of this study by stating that individuals with a strong ethical orientation are more courageous in acting based on moral principles. Thus, the second hypothesis in this study is proven and accepted.

3. The influence of auditor professionalism and ethical orientation on whistleblowing.

Simultaneously, auditor professionalism and ethical orientation have been proven to influence whistleblowing behavior. The combination of these two factors creates a work environment that is more conducive to reporting violations. The practical implication of these findings is the need for organizations to strengthen auditor professionalism training and the dissemination of ethical values, as well as to ensure adequate protection for whistleblowers. With these measures, it is hoped that the whistleblowing culture can be more effectively implemented in the local government environment. The results of this study support Pratama's (2020) research, which emphasizes the need for a combination of individual factors such as professionalism and ethical orientation with organizational support factors to create an effective whistleblowing culture. Therefore, the third hypothesis in this study is proven and accepted.

Conclusion and Recommendation

This research aims to examine the influence of auditor professionalism and ethical orientation on whistleblowing behavior at the Regional Financial and Asset Management Agency (BPKAD) of Palopo City. Based on the results of the data analysis, it was concluded that:

1. The primary basis for inspiring people to have the guts to disclose workplace infractions is the professionalism of auditors. Auditors are more likely to follow moral principles and fulfill their public duties if they maintain professional characteristics like independence, competence, and honesty. Technical proficiency is only one aspect of professionalism; another is a dedication to the values of fairness and honesty in the performance of reporting and supervision responsibilities. Auditors with a high level of professionalism tend to be more courageous in disclosing violations because they are committed to the principles of accountability and transparency.
2. Even in the face of personal danger or outside pressure, ethical orientation gives people the internal moral fortitude that motivates them to act morally. High-ethical employees consider whistleblowing as a personal responsibility to uphold public integrity and accountability, in addition to the organizational significance of this practice. This demonstrates that a positive reporting culture is greatly influenced by people's moral character. Employees with a high ethical orientation are more likely to report violations because they act based on strong moral values.
3. The simultaneous combination of auditor professionalism and ethical attitude produces a powerful synergy that promotes whistleblowing activity. This combined influence is extremely significant in explaining the diversity in whistleblowing behavior at the Palopo City BPKAD, according to the results of the F-test. It is more likely that someone will act courageously,

equitably, and responsibly while dealing with deviations inside the business when they possess both professional competence and moral strength. The professionalism of auditors and ethical orientation simultaneously have a significant impact on whistleblowing behavior. These two variables can explain 52,9% of the variation in whistleblowing behavior, while other factors not included in this study account for the remainder.

The findings of this research have several practical implications for local governments, particularly the BPKAD of Palopo City, namely:

1. Strengthening Auditor Competence: BPKAD needs to enhance training programs and the professional development of auditors to strengthen their independence, responsibility, and integrity in carrying out their duties.
2. Strengthening Ethical Culture: There is a need for efforts to instill strong ethical values among employees through training and socialization regarding the importance of whistleblowing in maintaining accountability and transparency.
3. Improvement of the Whistleblower Protection System: Local governments need to strengthen regulations and protection mechanisms for whistleblowers so that employees do not feel afraid or threatened when reporting violations.

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