

The Influence of Relativism Ethics and Professional Commitment on the Intention to Conduct External Whistleblowing

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Abstract:

Whistleblowing considered as an effective method in preventing fraud. Whistleblowing actions, especially that occur externally, still face many challenges and are not easy to do. It's require a lot of deliberation, dilemmas and possibility of higher risk in the process. So encouragement is required to be the factor to perform it. Some factors that can influence external whistleblowing are ethical relativism and professional commitment. This study aims to determine whether there is a difference between relativism ethics views and absolutism ethics views towards intention to perform external whistleblowing and to determine whether there is a difference between a high professional commitment and low professional commitment towards intention to perform external whistleblowing. This study uses a 2x2 experimental design and students of Widya Mandala Catholic University, Accounting S-1 majored as participants, the data test is carried out through two stages of testing, namely homogeneity test using Levene test and univariate ANOVA test to test the hypothesis. The results of the study show that there is a difference between relativism ethics views and absolutism ethics views towards intention to perform external whistleblowing. Where participants with ethical relativism views tend to have a smaller intention to perform external whistleblowing. There is a difference between a high professional commitment and a low professional commitment towards intention to perform external whistleblowing. Where the intention of participants to perform external whistleblowing is higher in fraud cases with a high professional commitment

Keywords: Relativism ethics, Professional commitment, External whistleblowing intention

Article History:

Received : August 08, 2025

Revised : September 20, 2025

Accepted : October 31, 2025

INTRODUCTION

No company is immune to the threat of fraud. Fraud must be prevented as early as possible so that its impact can be minimized. One of the adjustments that organizations or companies need to make is to strengthen internal controls. The Indonesian fraud survey conducted in 2019 by the ACFE (Association of Certified Fraud Examiners) revealed that the whistleblower system is still seen as the most effective fraud control system, with a percentage of 22.6%. The survey results also show that the most common means of reporting fraud is through reports, at 38.9%, and 50.2% of reports are made by employees (ACFE, 2020). Thus, whistleblowing remains an interesting topic to study in

the current post-pandemic era, where cases of fraud have increased according to the survey.

The party who conducts whistleblowing is also called a whistleblower (Semendawai et al., 2011) argue that a person can be considered a whistleblower if they meet two categories, namely reporting or disclosing reports of fraud to the authorities or to the public and having a strong or important influence within the company, or can also be referred to as the party who reports alleged fraud in the organization where they work.

Whistleblowing disclosed to the leadership of an organization is called internal whistleblowing. Meanwhile, whistleblowing disclosed to parties outside the organization is called external whistleblowing. The factors that drive the intention to engage in external whistleblowing are very diverse. In some cases, the intention can be influenced by the desire to obtain rewards or revenge.

However, it is not uncommon for whistleblowing to be based on good motivations such as a high level of commitment to the company, a sense of responsibility, or a desire to reveal the truth. Previous studies on the factors that influence the intention to engage in whistleblowing include the factors of relativistic ethical orientation, moral intention, organizational commitment, Machiavellian traits, and the severity of the fraud (Rahmadani, 2018) ethical orientation, professional commitment, organizational commitment, and ethical sensitivity (Janitra, 2017).

Relativism ethics is one of the factors that influence the intention to engage in whistleblowing. Forsyth (1980) defines relativism as an attitude of rejection of absolute moral values in guiding behavior. According to Forsyth, ethical relativism is one of two characteristics that drive ethical orientation or ethical views in a person. Ethical relativism states that individuals and groups have different ethical beliefs and that no ethical view is absolutely correct. This ethical view is known to influence whistleblowing decisions. There are inconsistencies in the results of previous studies on this topic. Research conducted by Janitra proved that relativism ethical orientation has a positive effect on whistleblowing (Janitra, 2017). On the other hand, research by Irjati shows that relativism ethics has a negative effect on the intention to whistleblow (Irjati, 2017).

The next factor that influences the intention to engage in whistleblowing is professional commitment. Professional commitment can be defined as an individual's level of loyalty to their profession in order to achieve certain goals. Whistleblowers carry out their actions inseparable from their job responsibilities, which can then be measured by their professional commitment. Previous studies conducted by Janitra and Primasari and Fidiana have come to the same conclusion, namely that professional commitment has a positive effect on whistleblowing (Janitra, 2017) ; (Primasari & Fidiana, 2020)

Various studies on the influence of relativism ethics and professional commitment on the intention to engage in whistleblowing have used a number of theoretical models to test this. One of the theories used is deontological theory. Deontological theory in ethics means that human actions or behavior are seen as obligations. In other words, the fulfillment of obligations is the focus of deontological theory. The variables in this study, namely ethical relativism and professional commitment, are highly relevant to analyze in relation to the intention to engage in external whistleblowing when using deontological theory.

The current study differs from previous studies in that it uses cases of external fraud, which means that the impact of the fraud can cause more complex losses because it affects external parties. External whistleblowing was chosen because it involves external parties who tend to be more independent and objective. By involving external parties, it can provide more anonymity protection to whistleblowers than involving only internal parties. In addition, the current study uses deontological theory to reconfirm the

influence of relativism ethics and professional commitment on the intention to engage in external whistleblowing. This study uses an experimental method with research subjects who are undergraduate accounting students from the Faculty of Business, Widya Mandala Catholic University Surabaya, who have passed the Auditing I course. Using the experimental method, the two independent variables, namely ethical relativism and professional commitment, will be manipulated and conditioned in certain treatments so that this study can obtain answers to the cause and effect created between variables with different treatments.

Based on the background described above, the research questions posed in this study are whether there is a difference between the views of ethical relativism and ethical absolutism on the intention to engage in external whistleblowing and whether there is a difference between high professional commitment and low professional commitment on the intention to engage in external whistleblowing.

Based on these research questions, the objectives of this study are to prove that there is a difference between relativist ethical views and absolutist ethical views on the intention to engage in external whistleblowing and to prove that there is a difference between high professional commitment and low professional commitment on the intention to engage in external whistleblowing..

LITERATURE REVIEWS

Orientation of Relativism Ethics

Ethics comes from the Greek word “ethos,” which means customs or habits that apply in society. Ethics can then be linked to customs or habits that are considered good, where good must be good to others and also to oneself, as stated by Badroen (2006). Ethical theory has been developed into two parts, namely deontological theory and teleological theory. Deontology comes from the Greek word “*deon*,” which means obligation, and the word “*logos*,” which means rules or science. Thus, it can be said that an action is considered good if it is in accordance with one's obligations. It can be said that an action is good because it is indeed good and is an obligation that must be carried out. Meanwhile, teleology comes from the Greek word “*teleos*.” “*Teleos*” means end, purpose, meaning, and logos, speech. The doctrine of teleology guides all things and events toward a specific goal.

According to Forsyth (1980) ethical orientation is a concept within a person that influences their ability to assess and review ethical values when a conflict arises. Thus, ethical orientation is a step in determining decisions when faced with ethical issues. According to Forsyth (1980) ethical orientation is controlled by two characteristics, namely idealism and relativism. Idealism is a view based on the principle that actions that harm others must be avoided. A person with idealistic principles will always avoid actions that have the potential to cause harm to others. Individuals with idealistic ethics choose decisions that have the least negative impact on others. An action is considered ethical from an idealistic perspective if it does not cause harm to others and takes into account the dignity and welfare of members. A moral action is an ideal action.

Relativism is a view that believes that ethical principles are relative. This means that each individual, group, or organization can have diverse ethical beliefs that differ from one another. Therefore, they have the right to form their own code of ethics in accordance with the demands of the situation as a guideline in determining steps and making decisions related to ethical issues. The view of relativism rejects the existence of ethical standards that are absolutely and universally true. The characteristic of relativism ethics is the belief that in reaching a moral judgment, there are always other alternatives

that can be supported in accordance with the situational factors at hand. According to Wong, relativism ethics is a collection of doctrines about moral decisions that vary across time, society, and individuals. According to him, relativism ethics is classified into individual relativism ethics and social relativism ethics (Wong, 1992).

In a journal written by Purnama (2018), it is stated that in contrast to relativism ethics, ethical absolutism is the claim that ethical norms are common standards that know no time or cultural boundaries. Adherents of ethical absolutism believe that universal rules must be applied consistently without considering situational factors. Ethical absolutism is a view that is the opposite of ethical relativism. Ethical absolutism believes that in reaching moral judgments, there are always other alternatives that can be supported in accordance with existing situational factors.

The view of ethical absolutism believes that all moral statements and norms, both broad general moral principles and detailed moral guidelines regarding an action, are absolute and universally applicable. This view believes that there are various moral truths that apply universally or at least one moral truth that applies universally and moral values are absolute. Ethical absolutism is also described as a belief that there is only one correct moral standard. According to Arens & Loebbecke (2015), a person's unethical behavior can be caused by two factors, namely differences in ethical standards between individuals, which may not be the same as those of society in general, and the existence of motivation and intentionality in committing unethical acts for personal gain. According to Arens & Loebbecke (2015), the urge to commit unethical acts can be reinforced by rationalizations made by the person concerned based on their own observations and knowledge. This rationalization covers three things, namely that unethical acts are also committed by everyone, that acts that follow and do not violate the law do not violate ethics, and that unethical acts may not be known by others and even if they are known, the consequences of such acts are not severe.

Professional Commitment

Professional commitment is defined by Tranggono & Kartika (2008) the level of an individual's loyalty to their profession as perceived by the individual. If individuals maintain the established professional ethics, then they can behave well. Professional commitment can then be defined as an assessment of a person's loyalty to their profession, which shows acceptance and trust in the values and goals of the profession. Professional commitment has three characteristics, namely identification, involvement, and loyalty to the organization. Identification refers to acceptance of goals, alignment of personal values with the profession, and pride in being part of the profession. Involvement includes a willingness to work and strive wholeheartedly to support and improve the profession. Loyalty refers to an emotional bond, namely the desire to remain involved as a member of the profession.

There are five dimensions of professionalism, namely relationships with fellow professionals (community affiliation), the need for independence (autonomy demand), belief in one's own or professional regulations (belief self-regulation), dedication to the profession (dedication), and social obligation (social obligation).

Whistleblowing

Whistleblowing is defined as the disclosure by a member of an organization (former or current employee) of illegal, immoral, or improper practices under the control of their superiors to people or organizations that may be able to influence fraudulent actions (Near & Miceli, 1995). The National Commission on Governance Policy defines whistleblowing as the act of disclosing unlawful acts or violations, unethical and immoral

acts, or other actions that cause harm to certain parties (companies, stakeholders) committed by employees or leaders of an organization to the leadership of the organization or other institutions with the authority to take action against such violations (KKNG, 2008).

According to Elias (2008) whistleblowing can occur on two scales, namely internal and external to the organization. Internal whistleblowing is an action taken by an individual or group as an internal party who reports fraudulent acts committed by the reported party to the organization's leadership or authorized parties within the organization. Meanwhile, external whistleblowing is an act by an individual or group who reports the reported party's fraudulent actions to parties outside the organization, such as the media or the public. The theory of planned behavior describes intention as a medium for coordinating behavior so that there is the right time and opportunity to realize it in the form of action (Ajzen, 1991). The intention to whistleblow is an action that a person is likely to take to report either internally or externally (Near & Miceli, 1995).

According to Semendawai et al., (2011) there are two basic criteria that a whistleblower must meet. First, the disclosure or submission of a report by a whistleblower must be made to an authorized party. By disclosing to the authorities, it is hoped that allegations of fraud can be exposed and uncovered. Second, a whistleblower must be an "insider" who, in principle, exhibits "prosocial behavior" focused on helping others to improve the organization/company and is not part of the perpetrators of fraud.

Hypothesis Development

The Influence of Relativism Ethics on the Intention to Conduct External Whistleblowing

One factor that influences the intention to conduct external whistleblowing is relativism ethics. Janitra (2017) research states that relativism ethics is an attitude of rejection of absolute moral values. According to Forsyth (1980), a relativist believes that there are many other alternatives based on situational factors. It can be concluded that in relativism ethics, moral principles are viewed subjectively, moral values are never absolute, and an action is judged to be moral or immoral based on the surrounding circumstances. According to Purnama (2018), in contrast to relativism ethics, absolutism ethics is a view that believes in universal and absolute moral principles. Whistleblowing can occur through internal and external channels. According to Elias (2008) external whistleblowing is reporting by someone within an organization to an independent party outside the organization or law enforcement regarding fraud committed by the company. External whistleblowing is usually done through legal channels.

The assumption that can be drawn from the theoretical basis above is that due to the characteristics of relativism ethics, which believes that the assessment of ethical principles is relative and can be based on situational factors, a person with a relativism ethics perspective tends to be situationist and defend individual analysis of each action based on the situation at hand. Thus, someone with a relativistic ethical view tends to have a higher level of tolerance towards perpetrators and results in a smaller need to engage in external whistleblowing, while someone with absolutist ethics who assesses moral principles as universal principles that apply absolutely and strongly emphasizes applicable moral values will feel a greater need to engage in external whistleblowing when encountering irregularities. This statement is supported by the results of Irjati (2017) research, which states that a relativist will tend to be afraid to engage in whistleblowing. Thus, the following hypothesis is proposed:

H₁: Participants with a relativist ethical view are less likely to engage in external whistleblowing than participants with an absolutist ethical view.

The Influence of Professional Commitment on the Intention to Engage in External Whistleblowing

Another factor that influences the intention to engage in external whistleblowing is professional commitment. An assumption that can be drawn from the theoretical basis described above is that professional commitment is characterized by compliance with certain rules within an organization in order to carry out one's duties. Whistleblowing can be defined as a process that involves personal factors in each individual. Therefore, the higher the professional commitment, the higher the tendency to consider whistleblowing as important. Conversely, the lower the professional commitment, the lower the tendency to consider whistleblowing as important. Thus, the following hypothesis is proposed:

H₂: Participants' intention to engage in external whistleblowing tends to be greater in cases with high professional commitment than in cases with low professional commitment.

RESEARCH METHODOLOGY

Research Design

This research design is quantitative with an experimental method to determine the causal relationship. The analysis was conducted to test the hypothesis between variables using analytical procedures. This study used a 2x2 factorial design. This experimental study was manipulated into four case scenarios in which participants were divided and placed in cells containing one different case scenario. Cell placement was also made using a randomization system.

Case 1 is the intention to engage in external whistleblowing with relativism ethics and high professional commitment. Case 2 is the intention to engage in external whistleblowing with absolutism ethics and high professional commitment. Case 3 is the intention to engage in external whistleblowing with relativism ethics and low professional commitment. Case 4 is the intention to engage in external whistleblowing with absolutism ethics and low professional commitment.

Research population and sample

The population of this study was undergraduate accounting students at the Faculty of Business, Widya Mandala Catholic University, Surabaya. The estimated population size was 60-80 participants, with 15-20 participants in each cell. Participants were assigned to cells using a randomization system. The method used was purposive sampling. In sampling, there is a population criterion, namely students who have passed the Auditing I course. This criterion is based on the consideration that these participants have a mindset that is more prepared for the world of work and that participants who have taken the Auditing I course have a sufficient understanding of the research variables. Data collection in this study was conducted through an experiment by gathering participants in one room, then placing them in cells randomly, and then distributing case scenario manipulations to participants through Google Forms. The completion of Google Forms was limited by time at each stage for each participant, with the aim of obtaining appropriate results.

Research Variables

This study uses one dependent variable and two independent variables. The dependent variable in this study is the intention to engage in external whistleblowing,

while the independent variables in this study are relativism ethics and professional commitment.

Relativism ethics variables

Relativism ethics variables were manipulated into two conditions, namely the view that accepts relativism ethics and the view that rejects relativism ethics, also known as absolutism ethics. Relativism ethics is a view that opposes the existence of ethical principles that are absolute and universally applicable. Relativism ethics argues that every individual and organization has the right to form their own code of ethics based on the demands of their surrounding circumstances. Conversely, ethical absolutism is a view that believes moral principles are universal principles that are absolute and must be followed by everyone in any situation. Aranya et al., (1981) define professional commitment as the relative strength of an individual's identification with involvement in a profession, including belief in and acceptance of the goals and values of the profession, willingness to work hard for the organization, and desire to maintain membership in a profession.

The intention to engage in external whistleblowing is an individual's desire to engage in external whistleblowing or reporting of fraud occurring within an organization to parties outside the organization or the public. This study uses a semantic differential scale to measure variables, with a scale of 1–10 for each case scenario, starting from 1, which means very unlikely, to 10, which means very likely.

Research Instrument

The instrument is a scenario created and developed based on the variables to be tested. There are several stages in the formation and testing of the instrument. First, write down the experimental scenario that describes a real condition, then the experimental scenario in this study is discussed with experts to provide suggestions for improvement. Second, once the instrument has been revised, a second discussion is held to ensure that the revisions are appropriate.

Experimental Tasks and Procedures

The experimental tasks and procedures consist of three parts. More specifically, participants are required to do the following:

- a) First, fill in demographic data. In the first stage, participants are asked to fill in demographic data such as name, NRP, gender, age, and class. The time to fill in demographic data is 1 minute.
- b) Second, read the case scenario. In the second stage, participants are asked to read the case according to the cell division that has been done previously. The time to read the case scenario is 2 minutes.
- c) Third, filling in the manipulation check. In the third stage, participants were asked to fill in the manipulation check to determine their level of understanding of the treatment group case, where participants were asked to answer yes or no to the questions provided. The manipulation check was considered valid if it met all or both manipulation checks. The time required to fill in the manipulation check was 1 minute.
- d) Fourth, filling in the decision. In the fourth stage, participants were asked to fill in the decision to be chosen using a scale of 1-10 for each decision question. The number 1 means very unlikely, while the number 10 means very likely. The time for filling in the decision is 2 minutes.

Data Analysis

The experimental test was conducted through two tests, namely the homogeneity test using the *Levene test* and the univariate ANOVA test to test the hypothesis. Univariate ANOVA is a data analysis technique to test the interaction between one variable and another independent variable (Ghozali, 2018). Data analysis in experimental studies was carried out by first conducting a homogeneity test or Levene's test. The homogeneity test or Levene's test was conducted to ensure that the data was normally distributed and to avoid selection bias.

The homogeneity test must be performed individually for each independent variable, where the homogeneity test must achieve a significant value above 0.05 to be considered to have passed the homogeneity test. Data that passes the homogeneity test means that it is homogeneous or comes from the same population.

After the homogeneity test is passed, a hypothesis test can then be performed using univariate ANOVA. This test aims to determine whether the hypothesis is accepted or not. Similar to the normality test, the hypothesis test is performed individually for each independent variable, then the significance value is observed. If the significance value is below 0.05, it is considered that there is a significant difference between the variable groups and the hypothesis is accepted.

RESULTS AND DISCUSSION

The results of the participants' responses from the Google Form that was distributed showed that there were 84 students who met the criteria for passing Auditing I. Then there were 80 participants who answered both manipulation check questions correctly. Thus, a total of 80 valid data points were collected for testing. The details of the data can be seen in Table 1 below:

Table 1: Number of Participants

		Professional Commitment	
		High Professional Commitment	Low Professional Commitment
Relativism Ethics	Relativism Ethics	A = 20 (25%)	C = 20 (25%)
		B = 20 (25%)	D = 20 (25%)
	Ethical Absolutism	B = 20 (25%)	D = 20 (25%)

Source: Processed (2025)

As can be seen in the demographic data below, the majority of participants were female, namely 56 out of a total of 80 participants, while the other 24 participants were male. For more detailed information, please refer to the following table:

Tabel 2: Data Demografis

	Total	%
Male	24 people	30%
Female	56 people	70%
Total	80 orang	100%

Source: Processed (2025)

Based on the participants' age data, the majority of participants were aged 20-22 years. The remaining 10 participants were aged 23-25 years and 3 participants were aged 17-19 years. For more detailed information, please refer to the following table:

Table 3: Participants' Age

Age	Cell A	Cell B	Cell C	Cell D	Total	%
17-19	2	1	0	0	3	3,75%
20-22	16	16	19	16	67	83,75%
23-25	2	3	1	4	10	12,50%
>25	0	0	0	0	0	0,00%
Total	20	20	20	20	80	100,00%

Source: Processed (2025)

Based on the table showing the number of participants, it can be seen that most of the participants in this study were students from the class of 2020, totaling 57 out of 80 participants. Additionally, there were 16 participants from the 2021 cohort, 4 participants from the 2019 cohort, and 3 participants from the 2018 cohort. For further details, please refer to Table 4 below:

Table 4: Number of Participants by Cohort

Generation	Cell A	Cell B	Cell C	Cell D	Total	
					Participants	%
2018	1	2	0	0	3	3,75%
2019	0	0	1	3	4	5,00%
2020	14	15	14	14	57	71,25%
2021	5	3	5	3	16	20%
Total	20	20	20	20	80	100%

Source: Processed (2025)

The requirement for participant data to be declared valid for processing is that participants must answer both manipulation checks correctly. Of the 77 participants who met the criteria for passing Auditing Course I, 72 participants answered both manipulation checks correctly.

Table 5: Number of Participants

Case	Correct answers from participants			
	Eligible (2)		Non Eligible (0-1)	
	Participants	%	Participants	%
A	20	23,81%	2	2,38%
B	20	23,81%	0	0,00%
C	20	23,81%	0	0,00%
D	20	23,81%	2	2,38%
Total	80	95,24%	4	4,76%

Source: Processed (2025)

Experimental research was conducted by performing a homogeneity test to examine the fulfillment of the ANOVA assumption. The basis for testing the assumption in conducting the Homogeneity of Variance test is that there is a similarity in variance in the dependent variables in each category of the independent variables. The Homogeneity of Variance test was conducted using Levene's Test of Homogeneity of

Variance. The aim was to test one of the ANOVA assumptions using Statistical Product and Service Solution (SPSS) (Ghozali, 2016:73).

Table 6: Homogeneity Test of Relativism Ethics Variables

F	df1	df2	Sig.
0,022	1	78	0,884

Source: Processed (2025)

Based on Table 6, it can be seen that for the homogeneity test of the first independent variable, namely relativism ethics, the significance value is 0.884 or above 0.05, so the homogeneity test is declared passed.

Table 7: Homogeneity Test of Professional Commitment Variables

F	df1	df2	Sig.
0,170	1	78	0,681

Source: Processed (2025)

Based on Table 7, it can be seen that for the homogeneity test of the first independent variable, namely relativism ethics, the significance value is 0.681 or above 0.05, so the homogeneity test is passed.

Hypothesis testing using univariate ANOVA aims to determine whether the hypothesis is accepted or not. Hypothesis testing is carried out one by one for each independent variable, then the significance value is observed, which if the significance value is below 0.05, it is considered that there is a significant difference between the variable groups and the hypothesis is accepted.

Table 8: Hypothesis Testing of the Variable of Ethical Relativism

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Hypothesis Test Results
Corrected Model	176,507	1	176,507	46,412	0,000	Accepted
Intercept	2209,199	1	2209,199	580,900	0,000	
Etika Relativisme	176,507	1	176,507	46,412	0,000	
Error	296,639	78	3,803			
Total	2955,000	80				
Corrected Total	493,319	79				

Source: Processed (2025)

Table 8 shows that the relativism ethics variable has a significance value of 0.000 or above 0.05 (significant). This indicates that relativism ethics influences the intention to engage in external whistleblowing.

Table 9: Mean Categorical Relativism Ethics

	Relativism Ethics	N	Mean
Intention to Conduct External Whistleblowing	Relativism Ethics	40	3,100
	Absolutism Ethics	40	8,800

Source: Processed (2025)

The first hypothesis in this study is that participants with relativistic ethical views are less likely to engage in external whistleblowing than participants with absolutist ethical views. Table 4.9 shows that the mean of the two categories in the ethical relativism variable, namely the ethical relativism category and the ethical absolutism variable category, are 3.100 and 8.800, respectively. Thus, H1 is accepted because the mean value of the ethical relativism category is smaller by a difference of 5.700.

Table 10: Hypothesis Testing of the Professional Commitment Variable

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Hypothesis Test Results
Corrected Model	70,114	1	70,114	13,172	0,000	Accepted
Intercept	2209,199	1	2209,199	415,029	0,000	
Ethics of Relativism	70,114	1	70,114	13,172	0,000	
Error	415,194	78	5,323			
Total	2955,000	80				
Corrected Total	493,319	79				

Source: Processed (2025)

Table 10 shows that the professional commitment variable has a significance value of 0.000 or above 0.05 (significant). This indicates that professional commitment influences the intention to engage in external whistleblowing.

Table 11: Categorical Mean of Professional Commitment

	Professional Commitment	N	Mean
Intention to Perform External Whistleblowing High	High	40	8,200
	Low	40	3,150

Source: Processed (2025)

DISCUSSION

Participants with a relativist ethical view are less likely to engage in external whistleblowing than participants with an absolutist ethical view.

The main objective of this study is to answer the research questions that have been formulated. The first research question in this study is whether there is a difference between the views of ethical relativism and ethical absolutism regarding the intention to engage in external whistleblowing. In order to answer this research question, a basic assumption or hypothesis is needed. The hypothesis is formulated as a basis for testing its validity. In formulating a hypothesis, assumptions and reasoning based on theoretical foundations and scientific facts in the form of previous research results are required as references. The first hypothesis in this study is that participants with relativistic ethical views are less likely to engage in external whistleblowing than participants with absolutist ethical views. The hypothesis is the result of an interpretation of the theoretical basis.

In a journal written by Forsyth (1980), it is stated that ethical relativism is an attitude of rejection of absolute moral values, which means that individuals with ethical relativism believe that moral values are relative, and each individual or group can have different views on the moral values they believe in. A person with relativistic ethics believes that

there are many other alternatives based on situational factors in the application of rules/moral judgments. According to Purnama (2018), unlike relativistic ethics, absolutist ethics believes in universal moral values and truths and that moral principles in general are absolute and apply universally. The ethical absolutism view assesses morality as an action that must be carried out based on the idea that in any situation, everyone must still carry out the applicable norms.

In the context of this study, participants positioned themselves as internal audit heads in a company. The head of internal audit, who is responsible for helping management prevent fraud, will feel complicit in the fraud committed by the company as a form of negligence in carrying out internal control evaluations. As a result, as a form of responsibility to the community that could potentially be harmed by the fraud, a head of internal audit with an ethical absolutism perspective will feel a greater need to report the fraud.

The results of the first hypothesis of this study were accepted. The data test results show that relativism ethics have been proven to influence the intention to engage in external whistleblowing. The intention to engage in external whistleblowing among participants with relativism ethics tends to be smaller than among participants with absolutism ethics. Participants with relativism ethics have a smaller tendency to engage in external whistleblowing because relativism ethics believes that the assessment of ethical principles is relative and can be based on situational factors (Forsyth, 1980). so that people with a relativistic ethical view tend to be situationists and tend to support individual analysis based on the circumstances behind the fraudulent actions committed by the perpetrator. Participants with a relativist ethical view believe that everyone can have different ethical beliefs and have the right to form their own ethical code according to situational demands. This leads to a higher tolerance for fraudulent acts and an unwillingness to take risks in judging actions because the view that ethical principles are never absolute and universal means that the need for external whistleblowing is low. Meanwhile, the absolutist ethical view assesses moral principles as universal principles that are absolutely applicable and must be carried out by anyone in any situation (Purnama, 2018). Thus, participants with absolutist ethics will feel a greater need to fight for the enforcement of moral principles when encountering deviant actions, so the possibility of external whistleblowing is greater. The results of this study are in line with the research conducted by Irjati (2017), who wrote that a relativist would tend to be afraid to engage in whistleblowing.

Participants intention to engage in external whistleblowing tends to be greater in cases with high professional commitment than in cases with low professional commitment.

The second research question in this study is whether there is a difference between high professional commitment and low professional commitment towards the intention to engage in external whistleblowing. To answer this question, a basic assumption or hypothesis is needed. Hypotheses are made as a basis for testing to prove their validity. In making hypotheses, assumptions and reasoning are needed, using theoretical foundations and scientific facts in the form of previous research results as a reference. The second hypothesis in this study is that participants' intention to engage in external whistleblowing tends to be greater in cases of high professional commitment than in cases of low professional commitment. The hypothesis is based on the interpretation of the theoretical basis.

According to Janitra (2017) professional commitment is defined as a process involving personal factors or as an individual's loyalty to their profession. Individuals with

high professional commitment will develop a sense of belonging to the organization they work for, so that they tend to protect the organization, one of which is by engaging in whistleblowing. In addition, according to (Primasari & Fidiana (2020), professional commitment can be demonstrated by compliance with rules and codes of ethics in carrying out one's duties.

In the context of this study, the participants positioned themselves as internal audit heads in a company. Internal auditors who are responsible for helping management prevent fraud will feel complicit in the fraud committed by the company as a form of negligence in carrying out internal control evaluations. As a result, as a form of responsibility to the community that could potentially be harmed by the fraud, an internal auditor with high professional commitment will feel a greater need to report the fraud.

The second hypothesis of this study was accepted. The data test results show that professional commitment is proven to influence the intention to engage in external whistleblowing. Participants with high professional commitment tend to have a greater intention to engage in external whistleblowing than participants with low professional commitment. Participants with high professional commitment have a greater tendency to engage in external whistleblowing because of the characteristic of professional commitment that believes that by whistleblowing, the organization will be spared from problems or matters that deviate from the professional code of ethics. This is because the main characteristic of professional commitment is individual loyalty to the profession. Meanwhile, participants with low professional commitment do not consider their professional code of ethics to be something that must be obeyed. Therefore, when participants with low professional commitment encounter something that deviates from their code of ethics, they are less likely to engage in external whistleblowing. The results of this study are in line with research conducted by (Janitra, 2017; Primasari & Fidiana, 2020) namely that professional commitment has a positive effect on the intention to engage in whistleblowing.

CONCLUSION

The ethical views of relativism and absolutism differ in their intentions to engage in external whistleblowing. Participants with a relativist ethical view are less inclined to engage in external whistleblowing than participants with an absolutist ethical view. This is because participants with relativism ethics believe that everyone can have different ethical beliefs and have the right to form their own ethical code according to situational demands. This results in people with relativism ethics tending to be situationists and tending to support individual analysis based on the circumstances behind the fraudulent actions committed by the perpetrator. This view leads to a higher tolerance towards perpetrators of fraud. In addition, individuals with relativist ethics will tend to avoid the risk of making judgments because of their relative view of moral principles. As a result, their intention to engage in external whistleblowing is low. Meanwhile, participants with an ethical absolutism perspective view moral principles as universal principles that apply absolutely, so they feel a greater need to fight for the enforcement of moral principles when they encounter deviant actions, which leads to a greater need to engage in external whistleblowing.

There is a difference between high professional commitment and low professional commitment towards the intention to engage in external whistleblowing. Participants' intention to engage in external whistleblowing is greater in cases of high professional commitment than in cases of low professional commitment. This is because whistleblowing is carried out on the basis of loyalty to the organization to which they belong. One of the things that indicates that an individual has high professional

commitment is compliance with the code of ethics of their work. Thus, if an individual with high professional commitment realizes that there is something that deviates from the code of ethics, then that individual has a greater intention to whistleblow. Conversely, individuals with low professional commitment tend to be indifferent when they realize that there is a deviation from the code of ethics, and their intention to whistleblow is smaller. This study is far from perfect and has limitations. First, the cases in this experiment are still simple, whereas in real-world work practices, the cases faced are far more complex, which can lead to different decision outcomes. Second, the cases in this experiment ignore internal whistleblowing, even though the cases presented are relevant to quality control. Third, this study used an experimental design that used undergraduate accounting students who had passed Auditing I as research subjects, and there were no minimum grade criteria. As a result, these students did not yet have sufficient knowledge about the research variables.

The suggestions proposed based on these conclusions and limitations consist of academic and practical suggestions. The Academic Suggestions proposed are that future researchers should be able to develop more complex experimental scenarios that are more relevant to the real world of work, that future researchers should pay attention to internal whistleblowing if the cases presented are relevant to internal activities such as quality control, and that future researchers should pay attention to the criteria for passing a particular course and provide a minimum grade for that course in order to become research subjects, so that the research variables can be fully understood. Meanwhile, the Practical Recommendations proposed are as additional considerations for companies when recruiting employees to also pay attention to ethical aspects in order to optimize the whistleblowing system to be more effective in detecting fraud and as additional advice for companies to increase employee awareness of the potentially significant impact of fraud and the importance of whistleblowing to prevent greater impacts of fraud.

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