

INTISARI

Seorang karyawan atau bawahan berpotensi terlibat dalam perbuatan tidak etis bersama atasan mereka baik untuk keuntungan diri sendiri maupun atasan mereka sekalipun dapat merugikan organisasi secara keseluruhan. Penelitian ini bertujuan untuk menguji pengaruh dukungan supervisor persepsian terhadap niat untuk melakukan *whistleblowing* melalui perasaan timbal balik seorang karyawan. Metode penelitian yang digunakan adalah survei secara daring melalui Google Form kepada karyawan BUMN Indonesia. Data yang terkumpul sebanyak 309 kuesioner, namun yang dapat digunakan berjumlah 279 kuesioner. Data dianalisis menggunakan pendekatan dua tahap pemodelan persamaan struktural (SEM) untuk menguji hipotesis studi. Hasil penelitian menunjukkan bahwa dukungan supervisor persepsian tidak memiliki pengaruh negatif langsung terhadap niat *whistleblowing*, dukungan supervisor persepsian memiliki efek negatif tidak langsung dan signifikan pada niat *whistleblowing* hanya melalui perasaan timbal balik karyawan. Penelitian ini diharapkan dapat berkontribusi secara teoritis dan empiris di bidang akuntansi manajemen dan etika bisnis.

Kata Kunci : *whistleblowing*, dukungan supervisor persepsian, pertukaran sosial, perasaan timbal balik.

ABSTRACT

An employee or subordinate has the potential to engage in unethical behavior with their superiors, both for his/her own benefit and even for his/her superiors, which can be detrimental to the organization as a whole. This study aims to examine the effect of perceived supervisor support on intentions to whistleblowing through an employee's reciprocal feelings. The research method used is an online survey via Google Form to employees of Indonesian SOEs. The data collected were 309 questionnaires, but 279 questionnaires that could be used were collected. The data were analyzed using a two-stage structural equation modeling (SEM) approach to test the study hypotheses. The results show that perceived supervisor support does not have a direct negative effect on whistleblowing intentions, perceived supervisor support has an indirect and significant negative effect on whistleblowing intentions only through employee reciprocal feelings. This research is expected to contribute theoretically and empirically in the field of management accounting and business ethics.

Keywords: *whistleblowing, perceived supervisor support, social exchange, reciprocity.*