

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kesadaran etis dan pertimbangan etis terhadap niat *whistleblowing* serta kapasitas moral (faktor individu) dan iklim etika persepsian (konteks situasional) yang dapat mempengaruhi proses pengambilan keputusan *whistleblowing* berdasarkan model pengambilan keputusan etis terintegrasi (I-EDM Model) yang diusulkan oleh Schwartz (2016). Penelitian ini juga mengintegrasikan dimensi Teori Perilaku Berencana (TPB) yaitu sikap terhadap *whistleblowing*, norma subjektif dan sikap terhadap perilaku ke dalam tahap pertimbangan etis dari Model I-EDM. Dengan menggunakan pendekatan kuantitatif, kami mengumpulkan data melalui survei online dan cetak dan berhasil mengumpulkan 193 tanggapan dari auditor internal di universitas negeri di Indonesia. Temuan ini mendukung argumen kami bahwa kesadaran etis mempengaruhi sikap terhadap *whistleblowing* dan niat *whistleblowing* terutama dalam konteks *whistleblowing* internal, sikap terhadap *whistleblowing* dan norma subjektif pada tahap pertimbangan etis berpengaruh positif terhadap niat *whistleblowing*, dan sikap terhadap *whistleblowing* memediasi hubungan antara kesadaran etis dan niat *whistleblowing*. Penelitian ini juga menegaskan peran kapasitas moral dalam memperkuat hubungan antara norma subjektif dan niat *whistleblowing* serta peran iklim etika persepsian dalam memperkuat hubungan antara kesadaran etis dan sikap terhadap *whistleblowing*, demikian pula hubungan antara persepsi kontrol perilaku dan niat *whistleblowing* internal. Temuan ini memberikan dukungan bagi Integrated Ethical Decision Model (I-EDM) dan Theory of Planned Behavior (TPB) meskipun hanya pada pengaruh norma subjektif dan sikap terhadap perilaku, yang menunjukkan bahwa auditor internal (anggota organisasi) cenderung lebih suka melaporkan pelanggaran secara internal. Oleh karena itu organisasi dapat meningkatkan efektivitas berbagai saluran pelaporan internal, seperti hotline internal atau pelaporan anonim, memungkinkan anggota organisasi untuk melaporkan secara internal dan meminimalkan potensi kerugian organisasi. Selain itu, organisasi dapat meningkatkan kesadaran etika anggotanya

dengan memberikan pelatihan etika. Dukungan atasan maupun keluarga terhadap tindakan whistleblowing merupakan hal yang sangat mempengaruhi niat pelaporan pelanggaran.

Kata kunci: Kesadaran etis, sikap terhadap *whistleblowing*, norma subjektif, persepsi kontrol perilaku, niat *whistleblowing*, model pengambilan keputusan etis terintegrasi, teori perilaku terencana, iklim etika.

ABSTRACT

This study aims to examine the effect of ethical awareness and ethical judgments on whistleblowing intentions as well as moral capacity (individual factors) and ethical climate perception (situational context) that can affect the whistleblowing decision-making process based on the integrated ethical decision-making model (I-EDM Model) proposed by Schwartz (2016). This study also incorporates the dimensions of Planned Behavior Theory (TPB), namely attitudes toward whistleblowing, subjective norms, and attitudes towards behavior into the ethical consideration stage of Model I-EDM. Using a quantitative approach, we collected data through online and print surveys and collected 193 responses from internal auditors at public universities in Indonesia. These findings support our argument that ethical awareness influences attitudes towards whistleblowing and whistleblowing intentions, especially in the context of internal whistleblowing, attitudes towards whistleblowing and subjective norms at the ethical judgment stage have a positive effect on whistleblowing intentions, and attitudes towards whistleblowing mediate the relationship between ethical awareness and whistleblowing intention. This study also emphasizes the role of moral capacity in strengthening the relationship between subjective norms and whistleblowing intentions as well as the role of the perceived ethical climate in enhancing the relationship between ethical awareness and attitudes towards whistleblowing, as well as the relationship between behavioral control perceptions and internal whistleblowing intentions. These findings provide support for the Integrated Ethical Decision Model (I-EDM) and Theory of Planned Behavior (TPB) although only on the influence of subjective norms and attitudes on behavior, which suggests that internal auditors (members of the organization) tend to prefer to report violations internally. Therefore, organizations can increase the effectiveness of various internal reporting channels, such as internal hotlines or anonymous reporting, allowing members of the organization to report internally and minimize the organization's potential losses. In addition, organizations can increase the ethical awareness of their members by providing ethics training. Moreover, the support of

superiors and families for whistleblowing very affects the intention to report violations.

Keywords: Ethical awareness, attitude towards whistleblowing, subjective norms, perceived behavioral control, whistleblowing intention, integrated ethical decision-making model, planned behavior theory, ethical climate.