

## Intisari

Penelitian ini menyediliki faktor-faktor yang dapat mempengaruhi *whistleblowing*, yang pengaruhnya masih inkonsisten dan diperdebatkan yaitu dengan membandingkan faktor pendorong berupa *financial incentives* dan faktor penghambat berupa *fear of retaliation* dan hadirnya penalaran moral sebagai pemoderasi. Penelitian ini menggunakan metode eksperimen 2x2x2 dengan jumlah partisipan sebanyak 91, yang kemudian dianalisis menggunakan ANOVA dengan bantuan SPSS 21 dan hasil penelitian menunjukkan bahwa *financial incentives* dapat meningkatkan niat individu untuk melakukan *whistleblowing*, *fear of retaliation* dapat mengurangi niat individu untuk melakukan *whistleblowing*, tingkat penalaran moral mempengaruhi niat *whistleblowing*. Akan tetapi, *financial incentives* tidak berinteraksi dengan *fear of retaliation* dalam mempengaruhi niat *whistleblowing*, serta penalaran moral tidak memoderasi pengaruh *financial incentives* dan *fear of retaliation* terhadap niat *whistleblowing*. Penelitian ini berimplikasi bahwa penting bagi organisasi untuk mendesain sistem *whistleblowing* yang baik, misalnya dengan pemberian *financial incentives* dan upaya pencegahan dari kemungkinan adanya retaliasi sehingga dapat memitigasi *fear of retaliation whistleblower* potensial.

**Kata kunci:** *financial incentives*, *fear of retaliation*, penalaran moral, eksperimen, ANOVA, *whistleblowing*.

## Abstract

This research investigated factors that can influence whistleblowing, the effect of which is still inconsistent and debated, namely by comparing the driving factors in the form of financial incentives and inhibiting factors in the form of fear of retaliation and the presence of moral reasoning as a moderating. This research uses the 2x2x2 experimental method with 91 participants, which is then analyzed using ANOVA with the help of SPSS 21 and the results of the study show that financial incentives can increase the individual's intention to do whistleblowing, fear of retaliation can reduce the individual's intention to do whistleblowing, the level of moral reasoning affect whistleblowing intentions. However, financial incentives do not interact with fear of retaliation in influencing whistleblowing intentions, and moral reasoning does not moderate the effect of financial incentives and fear of retaliation on whistleblowing intentions. This research implies that it is important for organizations to design a good whistleblowing system, for example by providing financial incentives and efforts to prevent the possibility of retaliation so as to mitigate the fear of retaliation of potential whistleblowers.

**Keywords:** financial incentives, fear of retaliation, moral reasoning, experiment, ANOVA, whistleblowing.