

ABSTRAKSI

Skandal-skandal akuntansi yang terus terjadi dalam beberapa dekade terakhir menimbulkan kekhawatiran publik terhadap integritas dan peran akuntan. Menanggapi hal tersebut, profesi menekankan pentingnya peran pendidikan etika pada mahasiswa program akuntansi. Penelitian terkait bagaimana menciptakan suatu mekanisme pelaporan yang efektif dan faktor apa yang mempengaruhi keputusan *whistleblowing* juga dinilai penting agar dapat meningkatkan jumlah pelaporan tindakan kecurangan. Pada penelitian ini, terdapat tiga faktor yang akan diteliti, yaitu jarak kekuasaan (*power distance*), intensitas moral, dan komitmen profesional. Penelitian ini menguji pengaruh *power distance*, intensitas moral, dan komitmen profesional terhadap keputusan *whistleblowing* mahasiswa S1 Akuntansi Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada (FEB UGM). Metode pengambilan sampel dalam penelitian ini adalah *purposive sampling* yang terdiri dari 189 mahasiswa S1 Akuntansi FEB UGM yang sudah mengambil mata kuliah Etika Bisnis dan Profesi, Akuntansi Keuangan Menengah 1, dan Pengauditan 1. Penelitian ini menggunakan metode survei dengan kuesioner. Data yang terkumpul kemudian dianalisis menggunakan analisis regresi. Hasil penelitian menunjukkan bahwa *power distance* berpengaruh negatif dan signifikan, komitmen profesional memberikan pengaruh positif dan signifikan, dan intensitas moral tidak memiliki pengaruh terhadap keputusan *whistleblowing* mahasiswa.

Kata kunci: *power distance*, intensitas moral, komitmen profesional, keputusan *whistleblowing*, etika bisnis.

ABSTRACT

In the past decade, the accounting scandals that continue to occur raises public concern over the integrity and role of accountants. In reaction to this event, the profession emphasizes the important role of ethics education in accounting program students. Related research regarding how to create an effective reporting mechanism and what are the factors that influence individual's whistleblowing decisions are also considered important in order to increase the number of *whistleblowing* reports. In this study, there are three factors that will be examined, which are power distance, moral intensity, and professional commitment. This study examines the effect of power distance, moral intensity, and professional commitment on whistleblowing decision on Undergraduate Accounting students at the Faculty of Economics dan Business, Universitas Gadjah Mada (FEB UGM). The sampling method used in this research was purposive sampling which consists of 189 undergraduate students from Accounting FEB UGM who had taken Business and Profession Ethics, Intermediate Accounting 1, and Auditing 1 courses. This study used a survey method using a questionnaire. Then, the collected data was analyzed using regression analysis. The results show that power distance has a negative and significant effect, professional commitment has a positive and significant effect, and there is no significant effect of moral intensity toward the whistleblowing decision.

Keywords: power distance, moral intensity, professional commitment, whistleblowing decision, business ethic.