

ABSTRACT

Accountants play an important role in the business that may affect the social and economic welfare of a nation. Thus society expects accountant will work in accordance with the code of conduct of this profession. Past research suggests that religiosity and work experience influence the perception of ethical standards, such as deontology, utilitarian, and egoism. In addition, previous studies have also suggested that religiosity and work experience affect whistleblowing intention.

This study aimed to test whether the perception of ethical standards, religiosity, and work experience affect whistleblowing intention and to test whether the perception of ethical standards may mediate the relation between religiosity and work experience to whistleblowing intention accounting students. One hundred twenty-four students who are studying in Accounting and Master of Accounting Gadjah Mada University have participated in this study. Regression test indicate that religiosity effect on whistleblowing intention, but it does no effect on the perception of ethical standards egoism. In addition, work experience does not affect the perception of ethical standards egoism and whistleblowing intention. The results of this study also stated that the perception of ethical standards egoism has a negative effect on whistleblowing intention. However, the perception of ethical standards egoism does not mediate the relation between religiosity and work experience to whistleblowing intention.

Keywords: perception of ethical standards, utilitarian, deontology, egoism, religiosity, work experience, whistleblowing intention, accounting students

Akuntan berperan penting dalam bisnis yang dapat mempengaruhi kesejahteraan sosial dan ekonomi suatu bangsa. Dengan demikian masyarakat mengharapkan Akuntan dapat bekerja sesuai dengan kode etik profesi. Penelitian sebelumnya menunjukkan bahwa faktor religiositas dan pengalaman kerja berpengaruh terhadap persepsi standar etika, seperti deontologi, utilitarian, dan egoisme. Selain itu, penelitian sebelumnya juga menyatakan bahwa religiositas dan pengalaman kerja berpengaruh terhadap *whistleblowing intention*.

Penelitian ini bertujuan untuk menguji apakah persepsi standar etika, religiositas, dan pengalaman kerja mempengaruhi *whistleblowing intention* dan untuk menguji apakah persepsi standar etika dapat memediasi hubungan antara religiositas dan pengalaman kerja terhadap *whistleblowing intention* pada mahasiswa akuntansi. Seratus dua puluh empat mahasiswa yang terdiri dari jurusan Akuntansi dan Magister Akuntansi Universitas Gadjah Mada telah berpartisipasi dalam penelitian ini. Hasil uji regresi menunjukkan bahwa religiositas berpengaruh terhadap *whistleblowing intention*, tetapi tidak berpengaruh terhadap persepsi standar etika egoisme. Selain itu, pengalaman kerja tidak berpengaruh terhadap persepsi standar etika egoisme dan *whistleblowing intention*. Hasil penelitian ini juga menyatakan bahwa persepsi standar etika egoisme berpengaruh negatif terhadap *whistleblowing intention*, tetapi persepsi standar etika egoisme tidak memediasi hubungan antara religiositas dan pengalaman kerja terhadap *whistleblowing intention*.

Kata Kunci: persepsi standar etika, utilitarian, deotologi, egoisme, religiositas, pengalaman kerja, *whistleblowing intention*, mahasiswa akuntansi.