

ABSTRACT

This study aims to test the influence of moral reasoning and retaliation toward Propensity to Blow the Whistle (PBW). Between subject 2x2 experimental design was used in this study. The study involved 155 undergraduate accounting students FEB UGM as research participants. Participants were asked to respond two scenarios whistleblowing and three cases of ethical dilemmas. Participants were randomly assigned to one of the manipulation group, ie weak retaliation or strong retaliation. Two-way ANOVA test was used to analyze the research data.

Results of this study indicate that internal auditors with high moral reasoning are more likely to blow the whistle than internal auditors with low moral reasoning. This study also indicates that internal auditors who face a weak retaliation are more likely to blow the whistle than internal auditors who face a strong retaliation. However, this study indicates that there is no significant effect between moral reasoning and retaliation toward propensity to blow the whistle.

Keywords: whistleblowing, moral reasoning, retaliation, experimet, internal auditors, accounting students.

ABSTRAK

Penelitian ini berusaha menguji pengaruh penalaran moral dan retaliasi terhadap kecenderungan pelaporan kecurangan. Desain eksperimen 2x2 antarsubjek digunakan dalam penelitian ini. Penelitian ini melibatkan 155 mahasiswa S1 FEB UGM sebagai partisipan penelitian. Partisipan diminta merespon dua skenario pelaporan kecurangan dan tiga kasus dilema etika. Partisipan secara acak dimasukkan kedalam salah satu kelompok manipulasi, yaitu retaliasi lemah atau retaliasi kuat. Uji Anova dua arah digunakan untuk menganalisis data hasil penelitian.

Hasil penelitian ini mengindikasikan bahwa auditor internal yang menghadapi retaliasi lemah lebih cenderung melaporkan kecurangan daripada auditor internal yang menghadapi retaliasi kuat. Penelitian ini juga menunjukkan bahwa auditor internal dengan penalaran moral tinggi lebih cenderung melaporkan kecurangan daripada auditor internal dengan penalaran moral rendah. Namun penelitian ini mengindikasikan bahwa tidak ada pengaruh signifikan antara penalaran moral dan retaliasi terhadap kecenderungan pelaporan kecurangan.

Kata kunci: pelaporan kecurangan, penalaran moral, retaliasi, eksperimen, auditor internal, mahasiswa akuntansi.