

THE EFFECT OF PERSONAL COST OF REPORTING, THE LEVEL OF SERIOUSNESS OF THE PROBLEM AND REPORTING LINES TO INTENT WHISTLEBLOWING ACCOUNTING STUDENTS

ABSTRACT

Gandes Aisah Arifianti, The Effect of Personal Cost of Reporting, The Level of Seriousness of The Problem and Reporting Lines to Intent Whistleblowing Accounting Students. Under the guidance of Muhammad Syam Kusufi, SE., M.Sc.

This study reports the results of experiments in which individuals assume to be accountants by obtaining one of the conditions of four conditions with independent variables of influence (personal cost of reporting and the level of seriousness of the problem) and reporting lines (anonymous and non anonymous) influenced by the dependent variable intention to take a whistleblowing action . Before working on a given case the first thing to do is to watch a video to add to the real impression the event was truly experienced by the individual.

The results show that individuals have more whistleblowing intentions under the personal cost of reporting through anonymous reporting channels rather than non-anonymous reporting lines in the sense that individuals are afraid of personal cost of reporting. The level of seriousness of the problem does not affect the intention of the whistleblowing because individuals have the view that as long as there has been fraud even though the impact of very small losses must be reported and there is no difference in intention in anonymous and non anonymous reporting lines below the seriousness of the problem.

Key words : *whistleblowing, personal cost of reporting, the level of seriousness of the problem, anonymous and non anonymous reporting lin.*

**PENGARUH *PERSONAL COST OF REPORTING*, TINGKAT KESERiusAN
MASALAH DAN JALUR PELAPORAN TERHADAP NIAT *WHISTLEBLOWING*
MAHASISWA AKUNTANSI**

ABSTRAK

Gandes Aisah Arifianti, Pengaruh *Personal Cost of Reporting*, Tingkat Keseriusan masalah dan Jalur Pelaporan Terhadap Niat *Whistleblowing* Mahasiswa Akuntansi. Dibawah bimbingan Muhammad Syam Kusufi, SE., M.Sc.

Penelitian ini melaporkan hasil eksperimen di mana individu beranggapan menjadi akuntan dengan mendapat salah satu kondisi dari empat kondisi dengan variabel independen pengaruh (*personal cost of reporting* dan tingkat keseriusan masalah) dan jalur pelaporan (anonim dan non anonim) dipengaruhi oleh variabel dependen niat melakukan tindakan *whistleblowing*. Sebelum mengerjakan kasus yang diberikan hal pertama yang dilakukan adalah menonton video kecurangan untuk menambah kesan nyata peristiwa tersebut benar-benar dialami oleh individu.

Hasil menunjukkan bahwa Individu lebih memiliki niat *whistleblowing* dibawah *personal cost of reporting* (pembalasan) melalui jalur pelaporan anonim daripada jalur pelaporan non-anonim dalam artian individu merasa takut dengan adanya *personal cost of reporting* atau pembalasan. Tingkat keseriusan masalah tidak mempengaruhi niat *whistleblowing* karena individu memiliki pandangan bahwasanya selama telah terjadi kecurangan meskipun dampak kerugian yang sangat kecil tetap harus dilaporkan dan tidak ada perbedaan niat dalam jalur pelaporan anonim dan non anonim dibawah tingkat keseriusan masalah.

Kata kunci: *whistleblowing*, *personal cost of reporting*, tingkat keseriusan masalah, jalur pelaporan anonim dan non anonim.