

**PENGARUH SALURAN PELAPORAN PELANGGARAN DAN
PERSONAL COST TERHADAP MINAT UNTUK MELAPORKAN
KECURANGAN PADA PENGADAAN BARANG/JASA PEMERINTAH**

**Taufiq Akbar Nasution
Fakultas Ekonomi - Universitas Andalas**

ABSTRACT

This paper aims to examine the effect of wrongdoing reporting channels (anonymous and non-anonymous) and the personal cost on intention to report fraud on the government procurement. Intention to report fraud via anonymous reporting channel are hypothesized to be higher than through non-anonymous reporting channel. Personal cost would reduce the intention to report fraud. The interaction between the type of reporting channel (anonymous) with the personal cost were hypothesized to have an influence on intention to report fraud. To test it, this study conducted 2x2 factorial experiment with 92 subjects who receive STAR BPKP scholarship program at two universities (Andalas University and University of Jambi). Each subject was assigned to one of four versions available cases randomly. The statistical method used to test the hypothesis is two-way ANOVA. The results showed that the type of reporting channels affected the intention to report fraud on the government procurement. The intention to report fraud via anonymous reporting channel is higher rather than via non-anonymous reporting channel. Results of the study also suggested that the presence or absence of personal cost does not affect the intention to report fraud. Furthermore, the results also showed that the interaction between the type of reporting channels (anonymous) with the personal cost did not affect the intention to report fraud on the government procurement.

Keywords: *anonymous and non-anonymous reporting channel, personal cost, the intention to report fraud, government procurement.*