

PENGARUH JALUR PELAPORAN DAN KOMITMEN RELIGIUS

TERHADAP NIAT MELAKUKAN *WHISTLEBLOWING* :

SEBUAH STUDI EKSPERIMEN

TESIS

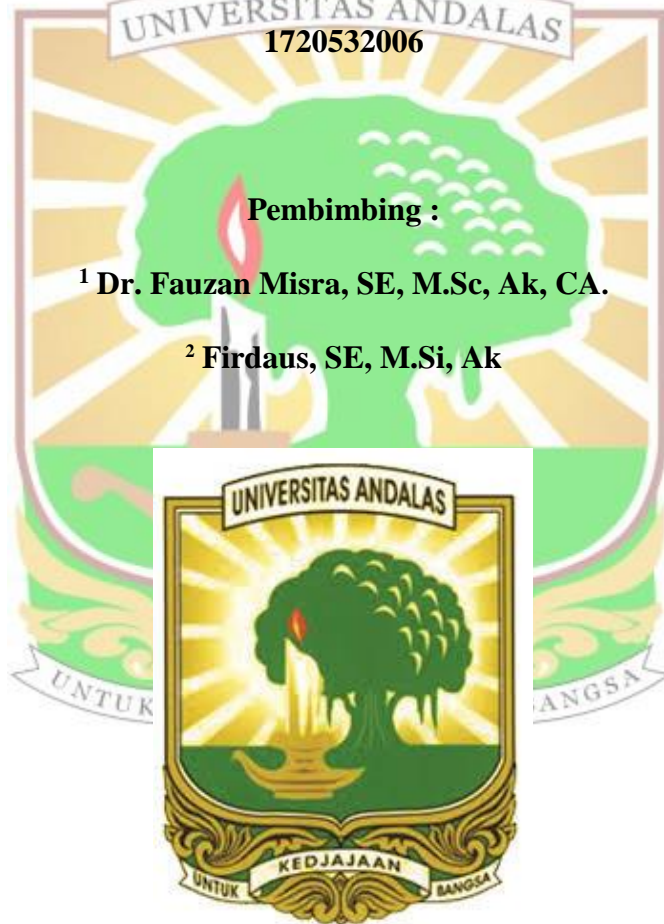
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PROGRAM MAGISTER DAN DOKTOR

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Oleh : Heri Faisal Harahap (1720532006)

(Di bawah bimbingan : Dr. Fauzan Misra, SE, M.Sc, Ak, CA. dan Firdaus, SE, M.Si, Ak)

Penelitian ini bertujuan untuk menemukan bukti perbedaan niat individu melakukan *whistleblowing* antara individu komitmen religius tinggi dengan individu komitmen religius rendah dan jalur pelaporan yang tersedia serta interaksi antara jalur pelaporan dan komitmen religius individu dalam niat melakukan *whistleblowing*. Penelitian ini menggunakan metode eksperimen *2x2 between subject*. Eksperimen ini melibatkan partisipan berjumlah 100 mahasiswa strata satu jurusan Akuntansi. Hasil penelitian menunjukkan bahwa terdapat perbedaan niat seseorang untuk melakukan *whistleblowing* antara jalur pelaporan anonim dan non anonim. Tetapi hasil tersebut berbeda dengan pengujian komitmen religius yang menunjukkan bahwa tidak terdapat perbedaan niat individu untuk melaporkan tindakan *wrongdoing* antara individu yang komitmen religius tinggi dengan individu yang komitmen religiusnya rendah. Temuan ini menyiratkan bahwa adanya jalur pelaporan kecurangan dapat menjadikan individu *prosocial organizational behavior*.

Kata Kunci: Jalur Pelaporan, Komitmen Religius, *Whistleblowing*, Niat



THE INFLUENCE OF REPORTING PATTERNS AND RELIGIOUS COMMITMENTS TO THE INTEREST OF WHISTLEBLOWING: AN EXPERIMENTAL STUDY

By: Heri Faisal Harahap (1720532006)

(Supervised by : Dr. Fauzan Misra, SE, M.Sc, Ak, CA. and Paradise, SE, M.Sc, Ak)

This study aims to find the differences in the intention of individuals whistleblowing between individuals of high religious commitment and individuals of low religious commitment and available reporting channels as well as the interactions between reporting lines and individual religious commitments in the intention to whistleblowing. This research uses the 2x2 experimental method between subjects. This experiment involved 100 total undergraduate students majoring in Accounting. The results showed that there were differences in someone's intention to do whistleblowing between anonymous and non anonymous reporting channels. But these results differ from the testing of religious commitment which shows that there is no difference in the intention of individuals to report wrongdoing actions between individuals with high religious commitment and individuals with low religious commitment. Furthermore, the results of the study did not find that there was an interaction between the Reporting Line and Religious Commitment with the intention of conducting whistleblowing. This finding implies that the existence of fraud reporting channels can make individuals prosocial organizational behavior.

Keywords: Reporting Pathway, Religious Commitment, Whistleblowing, Intention

