

## ABSTRAK

### PENGARUH PENALARAN MORAL DAN RETALIASI TERHADAP NIAT MAHASISWA MELAKUKAN *WHISTLEBLOWING* (Studi Empiris Pada Mahasiswa Akuntansi Universitas Sanata Dharma)

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2018

Penelitian ini bertujuan untuk mengetahui pengaruh penalaran moral dan retaliasi terhadap niat mahasiswa melakukan *whistleblowing*. Data diperoleh menggunakan metode survei yang menggunakan kuesioner. Sampel diperoleh menggunakan metode *Total Population Sampling* dan diperoleh 101 mahasiswa Program Studi Akuntansi Fakultas Ekonomi Universitas Sanata Dharma angkatan 2015 yang telah menempuh mata kuliah Etika Bisnis sebagai responden.

Teknik analisis data yang digunakan yaitu uji validitas menggunakan korelasi *pearson product moment* dan uji reliabilitas menggunakan *Cronbach Alpha*. Uji asumsi klasik yang digunakan meliputi uji normalitas, uji multikolinearitas dan uji heteroskedastisitas. Uji hipotesis menggunakan Regresi Linear Berganda.

Hasil penelitian menunjukkan bahwa: (1) penalaran moral mempengaruhi niat mahasiswa untuk melakukan *whistleblowing*. (2) retaliasi tidak mempengaruhi niat mahasiswa untuk melakukan *whistleblowing*.

Kata kunci: Penalaran Moral, Retaliasi, Whistleblowing

**ABSTRACT**

**THE EFFECT OF MORAL REASONING AND RETALIATION ON STUDENTS  
INTENTION TO PERFORM WHISTLEBLOWING**  
(Empirical Study In Accounting Students of Sanata Dharma University)

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*This research aims at seeking evidence whether moral reasoning and retaliation of accounting student have an effect to student's propensity to whistleblow. The data was obtained by distributing questionnaire to accounting students of Sanata Dharma University's Faculty of Economic who have taken Business Ethics Course. As many as 101 students were chosen as sample taken using Total Population Sampling method.*

*Data analysis technique used is the validity test using Pearson product moment correlation and reliability test using Cronbach Alpha. Classical assumption confirmation include normality test, multicollinearity test and heteroscedasticity test. Hypothesis test using Multiple Linear Regression were then conducted.*

*The result of the research shows that: (1) moral reasoning has an influence on student's propensity to wistleblow and (2) retaliation does not influence students' propensity to whistleblow.*

*Keywords: Moral Reasoning, Retaliation, Whistleblowing*