

## ABSTRACT

The purpose of this research is to determine the effect of fairness and risk of reporting toward *whistleblowing* intention. This research is a laboratory research experiment. Data were collected using instruments. The instruments were distributed to 120 accounting students of the Faculty of Economics, Islamic University of Indonesia, Yogyakarta. To test the hypothesis, the author used a laboratory experimental method with a 2x2 matrix. *Whistleblowing* intention is judged by manipulation toward *whistleblower* involvement consciously or not in *fraud* (*Conspiracy vs single*) based on an assessment of fairness by the *whistleblower* and manipulation of *power distance* (*boss vs colleague*) based on the risk of reporting considerations.

The results indicate that (1) There is a difference between *Boss-Conspiracy* Fairness and *Boss-Single* Fairness. (2) There is a difference between *Boss-Conspiracy Whistleblowing* and *Boss-Single Whistleblowing*. (3) There is a difference in *Boss-Conspiracy* Risk of Reporting and *Colleague-Conspiracy* Risk of Reporting. (4) There is no difference between *Boss-Conspiracy Whistleblowing* and *Colleague-Conspiracy Whistleblowing*.

Keywords: *whistleblowing* intention, fairness, risk of reporting.



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh keadilan dan risiko pelaporan terhadap niat melakukan *whistleblowing*. Penelitian ini merupakan penelitian eksperimen laboratorium. Data diambil dengan menggunakan instrumen dari partisipan mahasiswa akuntansi Fakultas Ekonomi Universitas Islam Indonesia Yogyakarta. Partisipan yang digunakan adalah 120 orang. Untuk menguji hipotesis penulis menggunakan metode eksperimen laboratorium dengan matriks 2x2. Niat melakukan *whistleblowing* dinilai dengan manipulasi terhadap keterlibatan *whistleblower* secara sadar atau tidak dalam *fraud (Conspiracy vs Single)* yang didasari pada penilaian keadilan oleh pelapor dan manipulasi terhadap jarak kekuasaan (*Boss vs Colleague*) yang dilihat berdasarkan risiko pelaporan yang dipertimbangkan.

Hasil penelitian ini menunjukkan bahwa (1) Ada perbedaan *Boss-Conspiracy* Keadilan dan *Boss-Single* Keadilan. (2) Ada perbedaan *Boss-Conspiracy Whistleblowing* dan *Boss-Single Whistleblowing*. (3) Ada perbedaan *Boss-Conspiracy* Risiko Pelaporan dan *Colleague-Conspiracy* Risiko Pelaporan. (4) Tidak ada perbedaan *Boss-Conspiracy Whistleblowing* dan *Colleague-Conspiracy Whistleblowing*.

Kata kunci: *Niat melakukan whistleblowing, keadilan risiko pelaporan.*