

**PENGARUH ORIENTASI ETIKA, KOMITMEN PROFESIONAL DAN SENSITIVITAS ETIS TERHADAP *WHISTLEBLOWING* PERSPEKTIF MAHASISWA AKUNTANSI UNIVERSITAS MERCU BUANA JAKARTA**

**ABSTRAK**

Penelitian ini bertujuan untuk menilai secara empiris pengaruh orientasi etika (idealisme dan relativisme), komitmen profesional dan sensitivitas etis terhadap *whistleblowing*. Berdasarkan metode *convenience sampling* penelitian ini menggunakan sampel sebanyak 60 responden yaitu mahasiswa akuntansi di universitas mercu buana jakarta. Data dianalisis menggunakan analisis regresi berganda yang pengolahannya melalui SPSS 21.

Hasil penelitian menunjukkan bahwa orientasi etika berpengaruh terhadap *whistleblowing*, komitmen profesional berpengaruh terhadap *whistleblowing* dan sensitivitas etis berpengaruh terhadap *whistleblowing*.

Kata kunci: idealisme, relativisme, sensitivitas etis, *whistleblowing*.



**THE INFLUENCE OF ETHIC ORIENTATION, PROFESSIONAL  
COMMITMENT AND ETHIC SENSITIVITY AND WHISTLEBLOWING  
OF ACCOUNTING STUDENT'S PERSPECTIVE IN MERCU BUANA  
UNIVERSITY**

**ABSTRACT**

*This research is to examine empirically the influence of ethnic orientation (idealism and relativism), professional commitment and sensitivity ethic with whistleblowing. Based on convinience sampling method, this research used a sample of 60 respondents accounting students in mercu buana university. Data was analyzed multiple regression analysis with SPSS 21 processing.*

*The result of this research indicates that ethic orientation (idealism and relativism) has an influence on whistleblowing, professional commitment has an influence on whistleblowing, ethic sensitivity has an influence on whistleblowing.*

*Keywords: ethic orientation, professional commitment, ethic sensitivity, whistleblowing.*

