

## INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh sikap terhadap pelaporan pelanggaran, status pelanggar, dan biaya pribadi pelapor terhadap niat pelaporan pelanggaran. Penelitian dilakukan dengan menggunakan metode penelitian kuantitatif dengan data primer diperoleh melalui kuesioner. Terdapat 131 responden atas pegawai tetap yang bekerja di sektor keuangan Indonesia. Hasil penelitian yang dilakukan dengan menggunakan regresi linier berganda adalah sikap terhadap whistleblowing sebagai faktor individu berpengaruh positif signifikan terhadap niat whistleblowing. Untuk faktor situasional, niat whistleblowing internal dipengaruhi secara signifikan oleh biaya pribadi pelapor dan intensi whistleblowing eksternal dipengaruhi secara positif oleh status pelanggar. Penelitian ini diharapkan dapat memberikan kontribusi bagi peningkatan efektivitas penerapan sistem pelaporan pelanggaran.

Kata kunci: Niat *Whistleblowing*, Sikap terhadap Pelaporan Pelanggaran, Status Pelanggar, Biaya Pribadi Pelapor

## **ABSTRACT**

This study aims to explore the influence of attitude toward whistleblowing, status of wrongdoers and personal cost of reporter on whistleblowing intention. The study is conducted using quantitative research methods with primary data obtained through questionnaires. There are 131 respondents which are characterized as regular employees working in Indonesia financial sector institutions. As a result of the conducted research using multiple linear regression, the attitude towards whistleblowing as the individual factor has positively significant on whistleblowing intention. For the situational factors, the internal whistleblowing intention is significantly affected only by the personal cost of reporters and the external whistleblowing intention is positively affected by status of the wrongdoer. This research is expected to contribute to the increasing effectiveness of the implementation of the whistleblowing system.

**Keywords:** Whistleblowing Intention, Attitude toward Whistleblowing, Status of Wrongdoer, Personal Cost of Reporter