

INTISARI

Penelitian ini mempunyai tujuan untuk menganalisis pengaruh sikap terhadap perilaku, norma subjektif, serta persepsi kontrol perilaku terhadap niat whistleblowing eksternal dan internal. Penelitian ini dilaksanakan dengan menggunakan responden sebanyak 108 mahasiswa sarjana akuntansi Universitas Gadjah Mada sebagai sampel penelitian, dengan data yang terkumpul melalui kuesioner online. Hipotesis penelitian diuji menggunakan analisis regresi linear berganda menggunakan alat statistik IBM SPSS 25. Temuan penelitian mengindikasikan bahwa sikap terhadap perilaku mempunyai pengaruh positif dan signifikan terhadap niat whistleblowing internal dan eksternal, namun persepsi kontrol perilaku dan juga norma subjektif tidak mempunyai pengaruh yang signifikan terhadap niat whistleblowing internal dan eksternal.

Kata kunci: Whistleblowing eksternal dan internal, sikap terhadap perilaku, persepsi kontrol perilaku, norma subjektif.

ABSTRACT

The aims of this research is to analyse the effect of attitude toward behavior, subjective norms, and perceived behavioral control on external and internal whistleblowing intention. This research is conducted by using 108 Gadjah Mada university undergraduate accounting students as the research samples, with the data gathered through online questionnaires. The hypothesis testing is conducted using multiple regression analysis with IBM SPSS 25 as the statistical tool. The research findings suggest that attitude toward behavior positively and significantly affects both external and internal whistleblowing intention, whereas perceived behavioral control and subjective norms does not significantly affect internal as well as external whistleblowing intention.

Keywords: Internal and external whistleblowing, attitude toward behavior, perceived behavioral control, subjective norms.