

## ABSTRAKSI

Berbagai kasus yang melibatkan pihak internal Direktorat Jenderal Pajak (DJP) membuat kepercayaan publik terhadap DJP menjadi berkurang sehingga sempat terdapat wacana untuk melakukan pemboikotan pajak. Melihat pentingnya peran DJP terhadap perekonomian Indonesia, DJP diharuskan untuk menjaga kredibilitasnya. Diantaranya dengan cara mencegah terjadinya perbuatan tidak etis di dalam organisasinya melalui sistem *whistleblowing* yang ada. Penelitian ini menguji pengaruh faktor profesionalisme, individual, dan insentif terhadap intensi untuk melakukan *whistleblowing* pada karyawan DJP pada Kantor Pelayanan Pajak Pratama (KPP Pratama) Kota Yogyakarta dan Kabupaten Sleman. Penelitian ini menggunakan kuesioner. Kemudian data yang diperoleh dari penelitian ini kemudian dianalisis menggunakan analisis regresi. Hasil penelitian menunjukkan bahwa faktor profesionalisme (dimensi afiliasi komunitas) tidak berpengaruh, (dimensi kewajiban sosial) berpengaruh positif, (dedikasi terhadap pekerjaan) berpengaruh positif, (dimensi keyakinan terhadap peraturan sendiri atau profesi) berpengaruh positif, (dimensi tuntutan untuk mandiri) berpengaruh positif, individual (dimensi *locus of control*) tidak berpengaruh, (dimensi komitmen organisasi) tidak berpengaruh, (dimensi *personal cost*) berpengaruh negatif, dan insentif berpengaruh positif terhadap intensi untuk melakukan *whistleblowing* pada karyawan DJP.

Kata kunci: faktor profesionalisme (dimensi afiliasi komunitas), profesionalisme (dimensi kewajiban sosial), profesionalisme (dedikasi terhadap pekerjaan), profesionalisme (dimensi keyakinan terhadap peraturan sendiri atau profesi), profesionalisme (dimensi tuntutan untuk mandiri), individual (dimensi *locus of control*), individual (dimensi komitmen organisasi), individual (dimensi *personal cost*), dan insentif.

## ABSTRACT

Various cases involving internal parties of the Direktorat Jenderal Pajak (DJP) have reduced public trust in the DJP, so much that there had been a proposal to boycott taxes. Following the importance of DJP's role in Indonesian economy, DJP is required to maintain its credibility. One way is by preventing the occurrence of unethical actions in the organization through the existing whistleblowing system. This study examines the influence of professionalism, individual factors, and incentives towards the intention to conduct whistleblowing on DJP employees at Kantor Pelayanan Pajak Pratama (KPP Pratama) Kota Yogyakarta and Kabupaten Sleman. This study used a questionnaire. The data obtained from this study was analyzed using regression analysis. Results showed that professionalism factors (professional organization as a major referent dimension) had no effect, (belief in public service dimension) had a positive effect, (sense of calling to the field dimension) had a positive effect, (belief in self-regulation or profession regulation dimension) had a positive effect, (autonomy dimension) had a positive effect, individual (locus of control dimension) had no effect, (organizational commitment dimension) had no effect, (personal cost dimension) had a negative effect, and incentives had a positive effect on the intention to whistleblowing on DJP employees.

Keywords: professionalism factor (professional organization as a major referent dimension), professionalism (belief in public service dimension), professionalism (sense of calling to the field dimension), professionalism (belief in self-regulation or profession regulation dimension), professionalism (autonomy dimension), individual (dimension of locus of control), individual (organizational commitment dimension), individual (personal cost dimension), and incentives.