



## Intisari

**Tujuan** – Penelitian ini bertujuan untuk memberikan bukti empiris tentang faktor individual (demografi, sikap terhadap *whistleblowing*, pengendalian perilaku yang dirasakan, dan *locus of control*) yang mempengaruhi intensi *whistleblowing* auditor internal dengan faktor isomorfisme berdasarkan teori institusional isomorfisme sebagai moderator.

**Metode Penelitian** – Penelitian kuantitatif yang bertujuan memberikan bukti secara empiris tentang faktor individual (demografi, sikap terhadap *whistleblowing*, pengendalian perilaku, dan *locus of control*) yang dimoderasi oleh faktor isomorfisme yaitu dukungan organisasional dan norma kelompok yang berdasarkan teori institusional yang mempengaruhi intensi *whistleblowing* auditor internal. Pengumpulan data menggunakan survei untuk memaparkan secara kuantitatif kecenderungan, sikap, atau opini dari populasi dengan meneliti sampel dari populasi. Survei disebarkan kepada responden secara *online* dengan mempertimbangkan biaya, jumlah responden yang tersebar di seluruh wilayah Indonesia, dan kecepatan dalam menyajikan data penelitian.

**Hasil dan Temuan Penelitian** – Hasil persamaan regresi didapatkan hasil bahwa variabel independen seperti faktor demografi, sikap terhadap *whistleblowing* dan *locus of control* pada saat sebelum dimoderasi oleh variabel dukungan organisasional dan norma kelompok bernilai positif dan pengendalian perilaku bernilai negatif. Artinya keberadaan intensi *whistleblowing* auditor internal dipengaruhi secara positif oleh faktor demografi, sikap terhadap *whistleblowing*, *locus of control*, dukungan organisasional dan normal kelompok. Pengendalian perilaku berpengaruh negatif terhadap keberadaan intensi *whistleblowing* auditor internal. Dukungan organisasional dan norma kelompok menguatkan faktor demografi dan pengendalian perilaku secara positif untuk memprediksi intensi *whistleblowing* auditor internal. Namun dukungan organisasional dan norma kelompok melemahkan sikap terhadap *whistleblowing* dan *locus of control* karena bernilai negatif untuk memprediksi intensi *whistleblowing* auditor internal. Nilai koefisien determinasi yang disesuaikan adalah 0,327 yang berarti sebanyak 32,7% variasi atau perubahan pada intensi *whistleblowing* bisa dijelaskan oleh perubahan atau variasi dari faktor demografi, sikap terhadap *whistleblowing*, pengendalian perilaku, *locus of control*, dukungan organisasional dan norma kelompok. Uji hipotesis secara simultan (uji F) menyimpulkan bahwa variabel independen pada penelitian ini tidak berpengaruh signifikan secara statistik. Sedangkan pada uji hipotesis secara parsial (uji T), variabel *locus of control* dan norma kelompok berpengaruh positif terhadap intensi *whistleblowing* auditor internal secara statistik. Variabel lainnya seperti faktor demografi, sikap terhadap *whistleblowing*, pengendalian perilaku, dan dukungan organisasional tidak berpengaruh positif terhadap intensi *whistleblowing* auditor internal secara statistik. Variabel dukungan organisasional dan norma kelompok juga tidak memoderasi hubungan antara faktor demografi, sikap terhadap *whistleblowing*, pengendalian perilaku yang dirasakan, dan *locus of control* dengan intensi *whistleblowing* di antara auditor internal.

**Originalitas** – Penelitian ini menggunakan faktor individu seperti faktor demografi, sikap terhadap *whistleblowing*, pengendalian perilaku, dan *locus of*



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*control* yang mempengaruhi intensi *whistleblowing* auditor internal dengan faktor isomorfisme berdasarkan teori institusional isomorfisme sebagai moderator.

**Kata Kunci:** audit internal, intensi *whistleblowing*, faktor demografi, sikap terhadap *whistleblowing*, pengendalian perilaku, *locus of control*, teori institusional isomorfisme.



### *Abstract*

**Purpose** - This study aims to provide empirical evidence about individual factors (demographics, attitudes towards whistleblowing, perceived behavior control, and locus of control) that affect the whistleblowing intention of internal auditors with isomorphism factors based on the institutional theory of isomorphism as a moderator.

**Research Methods** – This is a quantitative research that aims to provide empirical evidence about individual factors (demographics, attitudes towards whistleblowing, behavior control, and locus of control) moderated by isomorphic factors, namely institutional theory-based organizational support and group norms that affect the whistleblowing intention of internal auditors. Data collection is conducted using a survey to quantitatively describe a population's trends, attitudes, or opinions by examining a sample of the population. The survey was distributed to respondents via online platforms under the consideration of costs, the number of respondents who were spread across all regions of Indonesia, and the speed in presenting research data.

**Research Results and Findings** - The results of the regression equation show that the independent variables such as demographic factors, attitudes towards whistleblowing and locus of control before being moderated by organizational support variables and group norms are positive while behavior control is negative. This means that the existence of internal auditors' whistleblowing intention is positively influenced by demographic factors, attitudes towards whistleblowing, locus of control, organizational support and group normalcy. Behavior control has a negative effect on the existence of internal auditors' whistleblowing intention. Organizational support and group norms strengthen demographic factors and positive behavior control to predict whistleblowing intention of internal auditors. However, organizational support and group norms weaken attitudes towards whistleblowing and locus of control because they are negative for predicting whistleblowing intentions of internal auditors. The adjusted coefficient of determination is 0.327, which means that 32.7% of the variation or change in whistleblowing intention can be explained by changes or variations in demographic factors, attitudes towards whistleblowing, behavior control, locus of control, organizational support and group norms. Simultaneous hypothesis testing (F test) concluded that the independent variables in this study did not have a statistically significant effect. While the partial hypothesis test (T test), locus of control variables and group norms have a positive effect on the whistleblowing intention of internal auditors statistically. Other variables such as demographic factors, attitudes towards whistleblowing, behavior control, and organizational support do not have a statistically positive effect on the whistleblowing intention of internal auditors. Organizational support variables and group norms also do not moderate the relationship between demographic factors, attitudes towards whistleblowing, perceived behavior control, and locus of control with whistleblowing intention among internal auditors.

**Originality** - This study uses individual factors such as demographic factors, attitudes towards whistleblowing, behavior control, and locus of control that affect



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the whistleblowing intention of internal auditors with isomorphism factors based on the institutional theory of isomorphism as moderator.

**Keywords:** internal audit, whistleblowing intention, demographic factors, attitudes towards whistleblowing, behavior control, locus of control, institutional isomorphism theory.