

PERSEPSI PEGAWAI KEMENTERIAN KEUANGAN TERHADAP IMPLEMENTASI *WHISTLEBLOWING SYSTEM* (WiSe)

ABSTRAK

Salah satu bentuk pengendalian internal dalam mencegah atau mengungkap tindak kecurangan secara proaktif dalam suatu organisasi adalah dengan diterapkannya *whistleblowing system*. *Whistleblowing system* diciptakan untuk mendorong partisipasi masyarakat dan para pegawai untuk lebih berani bertindak dalam mencegah terjadinya kecurangan dan korupsi dengan melaporkannya kepada pihak yang dapat menanganinya.

Konteks penelitian ini akan menitikberatkan pada kelanjutan pascaimplementasi *whistleblowing system* (WiSe) pada organisasi Kementerian Keuangan. Implementasi *whistleblowing system* (WiSe) dapat menimbulkan pro dan kontra sebagaimana implementasi sebuah sistem lainnya. Kelanjutan pascaimplementasi *whistleblowing system* (WiSe) diharapkan memberi dampak yang besar dalam upaya menanggulangi tindak kecurangan (*fraud*) dan meningkatkan kepercayaan publik terhadap kinerja Kementerian Keuangan.

Penelitian ini bertujuan untuk menganalisis persepsi para pegawai terkait kelanjutan implementasi *whistleblowing system* (WiSe) di tengah-tengah organisasi Kementerian Keuangan. Penelitian keperilakuan dan kelanjutan pascaimplementasi sistem WiSe ini menggunakan dasar teori *Post-acceptance Model of Information Systems Continuance*.

Pendekatan metode penelitian ini menggunakan metode campuran (*mixed methods*) *explanatory sequential*. Pengumpulan data dilakukan dengan survei dan wawancara mendalam kepada responden individu.

Kata kunci : *Whistleblowing system* ,WiSe, dan *Post-acceptance Model of Information Systems Continuance*.

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ABSTRACT

One form of internal control in proactively preventing or exposing fraud in an organization is the application of a whistleblowing system. Whistleblowing systems were created to encourage community and employee participation to be more courageous to act in the prevention of fraud and corruption by reporting it to those who can handle it.

The context of this research will emphasize on the continuation of post-implementation of the whistleblowing system (WiSe) in the Ministry of Finance organization. Implementation a whistleblowing system (WiSe) can lead to pros and cons just like the implementation of another system. The continuation of post-implementation of the whistleblowing system (WiSe) is expected to have a major impact on efforts to fight against fraud and to increase public trust in the performance of the Ministry of Finance.

This study aims to analyze employees' perception towards the continued implementation of the whistleblowing system (WiSe) within the Ministry of Finance organization. The research on the behavior towards and the continuation of post-implementation of WiSe was based on the theory of Post-Acceptance Model of Information Systems Continuance.

This method used in this research is the mixed method of explanatory sequential approach. Data collection was performed using survey and in-depth interviews to individual respondents.

Keywords: Whistleblowing system, WiSe, Post-acceptance Model of Information Systems Continuance.