

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh status pelanggar, retaliasi, dan anonimitas terhadap intensi karyawan perusahaan asuransi BUMN melakukan *whistleblowing*. Metode penelitian yang digunakan yaitu kuantitatif. Data penelitian merupakan data primer yang diperoleh melalui kuesioner. Sampel penelitian sebanyak 69 karyawan yang berasal dari Divisi Akuntansi, Keuangan dan Investasi serta Audit Internal pada PT Asuransi Kredit Indonesia di Jakarta. Metode analisis data yang digunakan yaitu analisis linear berganda. Hasil penelitian menunjukkan bahwa retaliasi berpengaruh negatif dan anonimitas berpengaruh positif secara signifikan terhadap intensi melakukan *whistleblowing*. Namun, hasil penelitian juga menunjukkan bahwa status pelanggar tidak berpengaruh negatif signifikan terhadap intensi karyawan asuransi BUMN melakukan *whistleblowing*.

Kata kunci : status pelanggar, retaliasi, anonimitas, karyawan, perusahaan asuransi BUMN, intensi, *whistleblowing*.

ABSTRACT

This research is aimed to examine the influence of wrongdoer status, retaliation, and anonymity on employees of state owned enterprises intention to perform whistleblowing. This research is using quantitative method. The data was collected from the primary source that is obtained by questionnaire. The sample of this research is 69 employees from the Accounting, the Finance and Investment, and also the Internal Audit Division of PT Asuransi Kredit Indonesia in Jakarta. The data analysis method that is used is multiple regression analysis. The results show that there are significant negative effect on retaliation and significant positive effect on anonymity towards whistleblowing intention. However, this study also shows that wrongdoer status did not negatively effect on employees of state owned enterprises' intention to whistleblow.

Keywords : wrongdoer status, retaliation, anonymity, employee, state owned enterprises, intention, whistleblowing.