

ABSTRAK

PENGARUH SIKAP ATAS PERILAKU, NORMA SUBJEKTIF, DAN PERSEPSI KENDALI ATAS PERILAKU TERHADAP NIAT *WHISTLEBLOWING*

(Studi Kasus di Mahasiswa Program Studi Akuntansi Universitas Sanata Dharma)

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Tujuan dari penelitian ini adalah untuk mengetahui pengaruh sikap atas perilaku, norma subjektif, dan persepsi kendali atas perilaku terhadap niat *whistleblowing*. Penelitian ini menggunakan teori *planned of behavior* sebagai landasan teori. Data penelitian diambil dengan kuesioner tertutup menggunakan metode sensus. Jumlah responden yang diperoleh melalui metode sensus yaitu 90 mahasiswa Program Studi Akuntansi Universitas Sanata Dharma, yang sudah mengambil matakuliah pengauditan forensik.

Pengolahan data penelitian dalam penelitian ini dibantu dengan *software SPSS 22 (Statistical Product and Service Solution 22)*. Untuk mengetahui kelayakan instrumen penelitian digunakan uji validitas dan uji reliabilitas. Sedangkan untuk mengetahui apakah data sudah memenuhi syarat asumsi klasik, digunakan uji asumsi klasik yaitu uji normalitas, uji multikolinieritas, dan uji heteroskedastitas. Pengujian hipotesis penelitian dan pengaruh antara variabel independen terhadap variabel dependen menggunakan uji regresi linear berganda yang dilihat dari Tabel koefisien regresi, ANOVA, dan koefisien determinasi.

Kesimpulan dalam penelitian ini adalah: (1) Sikap atas perilaku berpengaruh terhadap niat *whistleblowing*. (2) Norma subjektif berpengaruh terhadap niat *whistleblowing*. (3) Persepsi kendali atas perilaku berpengaruh terhadap niat *whistleblowing*.

ABSTRACT

***THE EFFECT OF ATTITUDE TOWARD BEHAVIOR, SUBJECTIVE NORM,
AND PERCEIVED BEHAVIORAL CONTROL ON WHISTLEBLOWING
INTENTION***

(Case Study On Accounting Students of Sanata Dharma University)

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The purpose of this research is to determine the correlation of attitude to the behavior, subjective norm, and perceived behavioral control on whistleblowing intention. This research uses planned of behavior theory as a theoretical basis. The research sample was taken with a closed questionnaire using the census method. The number of respondents obtained through the census method was 90 Accounting Students of Sanata Dharma University, who have taken forensic auditing courses.

The processing of the research data in this study is assisted with SPSS 22 (Statistical Product and Service Solution 22). To find out the feasibility of the research instrument, validity and reliability were tested. While to find out whether the data meets the classical assumption requirements, the classic assumption test is used. To test the research hypothesis and the influence of the independent variables on dependent, the researcher used multiple regression test seen from the table of the regression coefficient, ANOVA, and coefficient of determination.

The conclusion of this research are: (1) attitude of behavior has an effect on whistleblowing intention (2) subjective norm has an effect on whistleblowing intention. (3) perceived behavioral control has an effect on whistleblowing intention.