

ABSTRAK

**PENGARUH *MACHIAVELLIANISM*,
PRINSIP IKLIM ETIKA, DAN KONTROL PERILAKU
TERHADAP INTENSI *WHISTLEBLOWING***

Studi Kasus Pada Mahasiswa Program Studi Akuntansi
Universitas Sanata Dharma Angkatan 2018 dan 2019

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Penelitian ini bertujuan untuk mengetahui: (1) pengaruh *Machiavellianism* terhadap intensi *whistleblowing*, (2) pengaruh Prinsip Iklim Etika terhadap intensi *whistleblowing*, (3) pengaruh kontrol perilaku terhadap intensi *whistleblowing*. Responden yang digunakan pada penelitian ini adalah 62 mahasiswa Program Studi Akuntansi Universitas Sanata Dhrama Angkatan 2018 dan 2019.

Metode penelitian yang digunakan yaitu metode kuantitatif, dengan teknik pengambilan sampel *purposive sampling*. Pengumpulan data dilakukan dengan cara menyebarkan kuisioner kepada responden. Teknik analisis data yang digunakan yaitu teknik analisis linier berganda, yang diolah melalui IBM SPSS Ver. 25.

Hasil penelitian menunjukkan bahwa *machiavellianism* dan kontrol perilaku berpengaruh terhadap intensi *whistleblowing*, sedangkan Prinsip Iklim Etika tidak berpengaruh terhadap intensi *whistleblowing*.

Kata kunci: *whistleblowing*, *machiavellianism*, prinsip iklim etika, kontrol perilaku.

ABSTRACT

***THE EFFECT OF MACHIAVELLIANISM,
ETHICAL CLIMATE PRINCIPLE, AND BEHAVIORAL CONTROL
ON WHISTLEBLOWING INTENTION***

*A Case Study of Accounting Students at Sanata Dharma University
Class 2018 and 2019*

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The main purpose of this study is to identify: (1) the influence of Machiavellianism on whistleblowing intentions, (2) the influence of Ethical Climate Principles on whistleblowing intentions, (3) the influence of behavioral control on whistleblowing intentions. This study used 62 accounting students at Sanata Dharma University class of 2018 and 2019.

This type of research is quantitative research, with purposive sampling technique. Data collection was collected by distributing questionnaires to respondents. The data analysis technique used multiple linear analysis technique, which is processed through IBM SPSS Ver. 25.

The results showed that Machiavellianism and behavioral control had an effect on whistleblowing intentions, while the ethical climate principle had no effect on whistleblowing intentions.

Keywords: whistleblowing, machiavellianism, ethical climate principles, behavioral control.