

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh sikap karyawan terhadap intensi *whistleblowing* dan pengaruh *personal cost of reporting* karyawan terhadap intensi *whistleblowing*. Penelitian ini berdasarkan *theory of planned behaviour* dengan variabel penelitiannya ialah sikap, *personal cost of reporting* dan intensi *whistleblowing*. Penelitian ini menggunakan data primer berupa kuesioner untuk mengumpulkan informasi yang dibutuhkan. Penelitian ini menggunakan sampel 70 responden. Responden penelitian ini adalah karyawan Otoritas Jasa Keuangan Regional IV Jawa Timur. Data dianalisis menggunakan teknik analisis linear berganda berbantuan software SPSS 20.0. Hasil dari penelitian ini menunjukkan bahwa variabel sikap berpengaruh positif secara signifikan terhadap intensi *whistleblowing*. Namun, variabel *personal cost of reporting* berpengaruh negatif secara signifikan terhadap intensi *whistleblowing*.

Kata kunci : *Theory of planned behaviour*, sikap terhadap *whistleblowing*, *personal cost of reporting*, intensi *whistleblowing*

ABSTRACT

This study aims to examine the effect of employee attitudes towards whistleblowing intentions and influence of personal cost of reporting to the intention whistleblowing employees. The research was based on the theory of planned behavior with research variables are attitude, personal cost of reporting and whistleblowing intentions. This study uses primary data in the form of a questionnaire to gather the required information. This study used a sample of 70 respondents. The Respondents are employees of Otoritas Jasa Keuangan Regional IV Jawa Timur. Data were analyzed using multiple linear analysis techniques with SPSS 20.0 software. The results of this study indicate that the attitude's variable has significantly positive effect on whistleblowing intention. However, personal cost of reporting's variable has significantly negative effect on whistleblowing intentions.

Key words : Theory of planned behaviour, attitudes towards whistleblowing, personal cost of reporting, whistleblowing intentions.