

PENGARUH TINGKAT KESERiusAN PELANGGARAN, *PERSONAL COST*, KOMITMEN PROFESIONAL, DAN *SELF EFFICACY* TERHADAP INTENSI MELAKUKAN *WHISTLEBLOWING*

(Studi Empiris Pada Lembaga Perkreditan Desa Kecamatan Penebel)

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ABSTRAK

Penelitian ini memiliki tujuan untuk mengetahui: (1) pengaruh tingkat keseriusan pelanggaran terhadap intensi melakukan *whistleblowing*, (2) pengaruh *personal cost* terhadap intensi melakukan *whistleblowing*, (3) pengaruh komitmen profesional terhadap intensi melakukan *whistleblowing*, dan (4) pengaruh *self efficacy* terhadap intensi melakukan *whistleblowing*. Penelitian ini merupakan penelitian kuantitatif. Populasi penelitian ini adalah seluruh karyawan LPD di Kecamatan Penebel. Sampel yang digunakan dalam penelitian ini adalah 150 karyawan LPD. Data penelitian diperoleh dari penyebaran dan pengumpulan kuesioner. Data penelitian ini kemudian dianalisa menggunakan (1) analisis deskriptif, (2) uji instrumen (uji validitas dan reliabilitas), (3) uji asumsi klasik (uji normalitas, uji multikolinearitas, dan uji heteroskedastisitas) (4) uji hipotesis (uji analisis regresi berganda, uji koefisien determinasi (*adjust R²*) dan uji T). Hasil penelitian menunjukkan bahwa: (1) tingkat keseriusan pelanggaran tidak berpengaruh terhadap intensi melakukan *whistleblowing*, (2) *personal cost* berpengaruh positif terhadap intensi melakukan *whistleblowing*, (3) komitmen profesional berpengaruh positif terhadap intensi melakukan *whistleblowing*, (4) *self efficacy* berpengaruh positif terhadap intensi melakukan *whistleblowing*.

Kata kunci: tingkat keseriusan pelanggaran, *personal cost*, komitmen profesional, *self efficacy*, *whistleblowing*

***THE EFFECT OF THE LEVEL OF SERIOUSNESS OF VIOLATIONS,
PERSONAL COST, PROFESSIONAL COMMITMENT SELF EFFICACY
ON THE INTENTION TO DO WHISTLEBLOWING
(Empirical Study on Lembaga Perkreditan Desa in Penebel District)***

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Abstract

The study has the aims to determine: (1) the effect of the level of seriousness of violations on the intention to do whistleblowing, (2) the effect of personal cost on the intention to do whistleblowing, (3) the effect of professional commitment on the intention to do whistleblowing, and (4) the effect of self efficacy on the intention to do whistleblowing. This study is a quantitative research. The population of this study were all LPD employees in Penebel District. The sample of this study were 150 LPD employees. Reasearch data obtained from the distribution and collection of questionnaires. The data were analyzed using (1) descriptive analysis, (2) instrument testing consisting of validity and reliability test, (3) classical assumption test consisting of normality test, multicollinearity test, and heteroscedasticity test, (4) hypothesis testing to be used with multiple regression analysis test, the coefficient of determination test (adjust R^2) and partial test (T test). The result of this study indicates that: (1) the level of seriousness of violations didn't affect the intention to do whistleblowing, (2) personal cost had a positive effect on the intention to do whistleblowing, (3) professional commitment has a positive effect on the intention to do whistleblowing, (4) self efficacy has a positive effect on the intention to do whistleblowing.

Keyword: the level of seriousness of violations, personal cost, professional commitmen, self efficacy, whistleblowing.