

ABSTRACT

Daisar Rahman, *Moderating Effect Of Legal Protection Towards The Relationship Of Personal Factors And Situational Factors With The Intentions To Perform Whistleblowing at Regency Inspectorate in Madura. Under the guidance of Dr. Nurhayati, S.E.,MSA.,Ak.,QIA.,CA.,CFrA*

This research aimed to determine the ability of legal protection to strengthen the relationship between attitude toward behavior, subjective norm, perceived behavioral control, the seriousness of wrongdoing, status of the wrongdoer, and reward with whistleblowing intentions. The type of this research was quantitative research. The population in this research was civil servants of Regional Inspectorates of all Regencies in Madura. The sampling technique in this study used purposive sampling which consisted of 104 civil servants who had functional positions as auditors, staffing auditors, or supervisor of regional government (P2UPD). Data was collected by distributing questionnaires directly to the respondents. Data analysis technique used in this study was PLS-SEM by using Smart-PLS 3.0 software. The results of the study found that, (1) attitude toward behavior, subjective norm, and reward affect to whistleblowing intentions, (2) perceived behavioral control, the seriousness of wrongdoing, status of the wrongdoer does not affect to whistleblowing intentions, (3) legal protection is not able to strengthen the relationship between attitude toward behavior, subjective norm, perceived behavioral control, the seriousness of wrongdoing, status of the wrongdoer, and reward with whistleblowing intentions.

Keywords: *whistleblowing intention, attitude toward behavior, subjective norm, perceived behavioral control, the seriousness of wrongdoing, status of the wrongdoer, reward, and legal protection*

ABSTRAK

Daisar Rahman, Efek Moderasi Perlindungan Hukum Terhadap Hubungan Faktor Personal Dan Faktor Situasional Dengan Intensi Melakukan *Whistleblowing* Pada Inspektorat Kabupaten Se-Madura. Di bawah bimbingan Dr. Nurhayati, S.E.,MSA.,Ak.,QIA.,CA.,CFrA

Penelitian ini bertujuan untuk mengetahui kemampuan perlindungan hukum memperkuat hubungan antara *attitude toward behavior*, *subjective norm*, *perceived behavioral control*, tingkat keseriusan kecurangan, status pelaku kecurangan, dan *reward* dengan intensi melakukan *whistleblowing*. Penelitian ini merupakan jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah Pegawai Negeri Sipil (PNS) di inspektorat daerah kabupaten se-Madura. Teknik pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* yang terdiri dari 104 Pegawai Negeri Sipil (PNS) yang memiliki jabatan fungsional auditor, fungsional auditor kepegawaian, atau Pengawas Penyelenggaraan Urusan Pemerintah Daerah (P2UPD). Data dikumpulkan dengan menyebarkan kuesioner secara langsung kepada responden. Teknik analisis data yang digunakan dalam penelitian ini adalah PLS-SEM dengan menggunakan *software* Smart-PLS 3.0 Hasil penelitian ini membuktikan bahwa, (1) *attitude toward behavior*, *subjective norm*, dan *reward* berpengaruh terhadap intensi melakukan *whistleblowing*, (2) *perceived behavioral control*, tingkat keseriusan kecurangan, dan status pelaku kecurangan tidak berpengaruh terhadap intensi melakukan *whistleblowing*, (3) Perlindungan hukum tidak mampu memperkuat hubungan antara *attitude toward behavior*, *subjective norm*, *perceived behavioral control*, tingkat keseriusan kecurangan, status pelaku kecurangan, dan *reward* dengan intensi melakukan *whistleblowing*.

Kata Kunci: intensi *whistleblowing*, *attitude toward behavior*, *subjective norm*, *perceived behavioral control*, tingkat keseriusan kecurangan, status pelaku kecurangan, *reward*, dan perlindungan hukum