

ABSTRACT

The purpose of this study is to examine and analyze the influence of attitude, perceived behavioral control, personal responsibility, personal cost and whistleblower protection against the interests of the government apparatus in taking whistleblowing action (whistleblowing intentions). This research uses quantitative method with questionnaire technique and deductive approach. The sampling technique using simple random sampling. This study was analyzed using partial least squares (PLS) approach with the help of SmartPLS 3.0 program. Analytical unit of research analysis among others employees of vertical institutions Ministry of Finance in Madura region are: Tax Service Office (KPP) Bangkalan, Extension Service and Tax Consultation Office (KP2KP) Sampang, State Property and Auction Office (KPKNL) Pamekasan, State Treasury Service Office (KPPN) Pamekasan, Tax Service Office (KPP) Pamekasan, Service Extension and Tax Consultation Office (KP2KP) Sumenep and Customs and Excise Supervisory and Service Office (KPPBC) Kalianget.

The results of this study indicate that personal cost has no significant effect on whistleblowing intentions. Attitudes, perceived behavioral control, personal responsibility and whistleblower protection have significant effect on whistleblowing intentions.

Keywords: attitudes, perceived behavioral control, personal responsibility, whistleblower protection, whistleblowing intentions

ABSTRAK

Tujuan penelitian ini adalah untuk menguji dan menjelaskan pengaruh faktor keberhasilan implementasi e-procurement yang meliputi kepemimpinan, sumber daya manusia, infrastruktur dan pola pikir dan pola tindak terhadap perwujudan good governance di Lingkungan Pemerintah Kabupaten Se-Madura. Penelitian ini menggunakan metode kuantitatif dengan teknik kuesioner dan pendekatan deduktif. Teknik pengambilan sampel menggunakan *simple random sampling*. Penelitian ini dianalisis menggunakan pendekatan *partialleastsquares*(PLS) dengan bantuan program *Smart PLS3.0*. Unit analisis penelitian antara lain para pegawai yang menjabat sebagai pejabat pengadaan di wilayah Madura yaitu anggota pokja dan pejabat pembuat komitmen di Pemerintah Kabupaten Bangkalan, Sampang, Pamekasan dan Sumenep.

Hasil penelitian ini menunjukkan bahwa kepemimpinan tidak berpengaruh signifikan terhadap perwujudan Good Governance, sedangkan SDM dan infrastruktur berpengaruh terhadap perwujudan Good Governance. Pola pikir pola tindak memoderasi kepemimpinan berpengaruh signifikan terhadap perwujudan Good Governance.

Kata Kunci: E-procurement, kepemimpinan, sumber daya manusia, infrastruktur, pola pikir pola tindak.