

ABSTRACT

Angger Agung Pramugalih, Whistleblowing Intentions On Government Apparatus (Study at Vertical Institution of Ministry of Finance in Madura Region). Under the guidance of Dr. Tarjo, S.E., M.Si., CFE., CPAI and Dr. Prasetyono, S.E., M.Si.

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, personal cost, whistleblower protection, whistleblowing intentions

ABSTRAK

Angger Agung Pramugalih, *Whistleblowing Intentions* Pada Aparatur Pemerintah (Studi pada Instansi Vertikal Kementerian Keuangan di Wilayah Madura). Di bawah bimbingan Dr. Tarjo, S.E., M.Si., CFE., CPAI dan Dr. Prasetyono, S.E., M.Si.

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh sikap (*attitude*), kontrol perilaku (*perceived behavioral control*), tanggungjawab personal (*personal responsibility*), biaya/ resiko personal (*personal cost*) dan perlindungan *whistleblower* (*protection whistleblower*) terhadap minat/ niat aparatur pemerintah dalam melakukan tindakan *whistleblowing* (*whistleblowing intentions*). Penelitian ini menggunakan metode kuantitatif dengan teknik kuesioner dan pendekatan deduktif. Teknik pengambilan sampel menggunakan *simple random sampling*. Penelitian ini dianalisis menggunakan pendekatan *partial least squares* (PLS) dengan bantuan program *SmartPLS 3.0*. Unit analisis analisis penelitian antara lain para pegawai instansi vertikal Kementerian Keuangan di wilayah Madura antara lain : Kantor Pelayanan Pajak (KPP) Pratama Bangkalan, Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan (KP2KP) Sampang, Kantor Pelayanan Kekayaan Negara dan Lelang (KPKNL) Pamekasan, Kantor Pelayanan Perbendaharaan Negara (KPPN) Pamekasan, Kantor Pelayanan Pajak (KPP) Pratama Pamekasan, Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan (KP2KP) Sumenep serta Kantor Pengawasan dan Pelayanan Bea dan Cukai (KPPBC) Kalianget..

Hasil penelitian ini menunjukkan bahwa biaya/ resiko personal (*personal cost*) tidak berpengaruh signifikan terhadap *whistleblowing intentions*. Sedangkan sikap (*attitude*), kontrol perilaku (*perceived behavioral control*), tanggungjawab personal (*personal responsibility*) dan perlindungan *whistleblower* (*protection whistleblower*) berpengaruh signifikan terhadap *whistleblowing intentions*.

Kata Kunci : sikap, kontrol perilaku, tanggungjawab personal, biaya/ resiko personal, perlindungan *whistleblower*, *whistleblowing intentions*