

ABSTRACT

Corruption as a problem that is difficult to handle continues to occur and is detrimental to the state. Efforts to eradicate corruption can be successful and effective depending on three processes, namely preventive, detective, and investigative. Prevention is the main process in eradicating fraud, especially through the whistleblowing mechanism.

This research is a quantitative research that uses primary data for research. Data were taken from questionnaires distributed to 195 samples of employees at the Statistics Indonesia throughout Indonesia. The research analysis method is Multiple Regression Analysis by processing cross-section data using the SPSS23 application.

This study tested 5 (five) hypotheses. The results of this study indicate that attitudes toward behavior and seriousness of the wrongdoing have a positive effect on the whistleblowing intention, perceived behavioral control has a negative effect on the whistleblowing intention, while subjective norms and wrongdoer status have no effect.

Keywords: TPB, seriousness of the wrongdoing, wrongdoer status, whistleblowing intention

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