

**FACTORS AFFECTING THE EMPLOYEE'S INTENTION IN
WHISTLEBLOWING ACTIVITY**

(Empirical Study at Higher Education XXX in ABC Province)

**FAKTOR-FAKTOR YANG MEMPENGARUHI NIAT KARYAWAN
DALAM MELAKUKAN TINDAKAN WHISTLEBLOWING**

(Studi Empiris pada Perguruan Tinggi XXX di Provinsi ABC)



By :

ANGGITA TRI WULANDARI

20160420018

**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

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FACTORS AFFECTING THE EMPLOYEE'S INTENTION IN

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UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the Requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta



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ANGGITA TRI WULANDARI

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Supervisor

03 January 2020

Dr. Suryo Pratolo, S.E., M.SI., Ak., CA., AAP-A
NIK: 19750626200004 143 075

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Submitted by

**ANGGITA TRI WULANDARI
20160420018**


This Undergraduate Thesis has been Revised and Validated before the
Examination Committee of Accounting Department, Faculty of Economics and
Business, Universitas Muhammadiyah Yogyakarta

Date: January 3rd, 2020

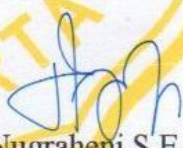
The Examination Committee



Dr. Suryo Pratolo, S.E., M.Si., Ak., CA
Chief Examiner



Wahyu Manuhara P, S.E., M.Si., Ak., CA
Co-Examiner



Peni Nugraheni, S.E., M.Sc., Ak., CA
Co-Examiner

Approved by:

Head of Accounting Department

Universitas Muhammadiyah Yogyakarta



Dr. Ahim Abdurrahim, M.Si., SAS., Ak., CA
NIK 19701126199603 143 053

STATEMENT OF ORIGINALITY

Herewith, I

Name : Anggita Tri Wulandari

ID Number : 20160420018

I declare that the undergraduate thesis entitled, “**FACTORS AFFECTING THE EMPLOYEE’S INTENTION IN WHISTLEBLOWING ACTIVITY (Empirical Study at Higher Education XXX in ABC Province)**” is my own original work to fulfill the requirement for the degree of Sarjana Akuntansi (S. Ak) in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicated in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there are any objection or claim from others.

Yogyakarta, January 3rd 2020



Anggita Tri Wulandari

MOTTO

“Hai orang-orang yang beriman, Jadikanlah sabar dan shalatmu Sebagai penolongmu, sesungguhnya Allah beserta orang-orang yang sabar”

(Al-Baqarah: 153)

“Sesungguhnya sesudah kesulitan itu ada kemudahan”

(Q.S. Al-Insyirah: 5-6)

“Dan hanya kepada Allah hendaknya kamu berharap”

(Q.S Al Insyirah : 8)

“Barang siapa keluar untuk mencari ilmu maka dia berada di jalan Allah SWT”

(H.R. Tarmidzi)

“Saya datang, saya bimbingan, saya ujian, saya revisi dan saya menang”

You can't please everyone. So, do it for yourself. Hidupmu, untukmu. Orang lain tidak bertanggung jawab atas bahagiamu, apalagi sedihmu.

DEDICATION PAGE

Allah SWT yang Maha Baik, yang Maha Pengasih, yang Maha Penyayang. Yang selalu memudahkan setiap langkah dalam penyusunan skripsi dan juga untuk menyelesaikan tugas sebagai mahasiswi di Universitas Muhammadiyah Yogyakarta. Semoga skripsi ini dapat menjadi berkah. Aamiin.

Kupersembahkan tugas akhir ini untuk 2 orang paling berharga dalam hidup. Motivator terbaik, penyemangat nomor satu, teman bercerita terhebat yang pernah ada. Bapak dan Mamak. Untuk Bapak, Alm. Harun yang dulu tidak pernah lelah memberi nasehat dan selalu siaga melindungi. Untuk mamak, Kamariah yang selalu memberi semangat dan cintanya tidak pernah pudar. Words can't explain how much i love you, both.

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ABSTRACT

This study aims to determine the effect of attitude, organizational support, and locus of commitment as a intervening variable to whistleblowing intention of Higher Education. This study used convenience sample method. The respondents were employees that work in public higher education and private higher education. The type of data used is primary data. And the result for two independent variables which are attitude and organizational support show that have a negative effect on employee intention to take the whistleblowing action, and for the locus of commitment has a positive effect of employee intention to take the whistleblowing action. The number of questionnaires used for the respondents was 100 questionnaires with the result of 70 questionnaires considered to be perfect and could be processed. The analysis tool used was SPSS 22.0. The data were analyzed by using path analysis which showed the result of the attitude and organizational support have no influence on the intention to perform whistleblowing action with locus of commitment as intervening variable. The results of this study are expected to be used as a consideration to build a more effective whistleblowing system especially for public sector organizations.

Keywords: Attitude, organizational support, locus of commitment and whistleblowing intention.

PREFACE

Infinite gratitude is poured out on the Almighty and Most Merciful Allah for His infinite gifts and affections, making it easier for the author to complete this thesis in time. This thesis has the title, "FACTORS AFFECTING THE EMPLOYEE'S INTENTION IN WHISTLEBLOWING ACTIVITY (Empirical Study at Higher Education XXX in ABC Province)".

This thesis was prepared to meet the requirements in obtaining a bachelor's degree at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. This author takes this topic in the hope that it can become a reference for the government in knowing the factors that influence the whistleblowing intention and can be a reference for previous research.

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Author realizes that there will still be many deficiencies in this thesis, so it is criticism and suggestions for the completion of the thesis is expected. May Allah SWT give multiple replies to all of us. End of words only to Allah SWT the author surrenders everything. Hopefully this thesis can be useful and become a field of worship and reward.

Yogyakarta, January 3rd 2020

Anggita Tri Wulandari

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