

ABSTRAK

DEVI ARI WULANDARI. Faktor-Faktor Yang Mempengaruhi Niat Mahasiswa Akuntansi Dalam Melakukan Tindakan Whistleblowing. Fakultas Ekonomi Universitas Negeri Jakarta. 2017.

Penelitian ini bertujuan untuk mengetahui pengaruh sikap kearah perilaku, norma subyektif, dan persepsi kendali atas perilaku terhadap niat mahasiswa akuntansi dalam melakukan tindakan *whistleblowing*. Penelitian ini menggunakan data primer dengan jumlah sampel sebanyak 160 responden. Analisis regresi linier berganda digunakan untuk mengetahui pengaruh variabel independen terhadap variabel dependen dalam penelitian ini.

Hasil penelitian menunjukkan bahwa persepsi kendali atas perilaku tidak berpengaruh signifikan terhadap niat mahasiswa akuntansi dalam melakukan tindakan *whistleblowing*. Disisi lain, sikap kearah perilaku dan norma subyektif berpengaruh positif dan signifikan terhadap niat mahasiswa akuntansi dalam melakukan tindakan *whistleblowing*. Variabel independen sikap kearah perilaku, norma subyektif, dan persepsi kendali atas perilaku dalam penelitian ini mampu menjelaskan variabel dependen yaitu niat mahasiswa akuntansi dalam melakukan tindakan *whistleblowing* sebesar 30,4%.

Kata Kunci: *Niat mahasiswa akuntansi dalam melakukan tindakan whistleblowing, sikap kearah perilaku, norma subyektif, dan persepsi kendali atas perilaku.*

ABSTRACT

DEVI ARI WULANDARI. Fctors influencing The Willingness of Accounting Major Students to Act as Whistleblowers. Faculty Economics, State University of Jakarta 2017.

The aim of this research is to identify the effect of attitude towards behavior, subjective norm, and controlling perception on the willingness of accounting major student to act as whistleblowers. This research uses primary data and amount of sample is 160 respondents. Multiple regression analysis is used to know the effect to independent variables on dependent variable in this research

The result shows that controlling perception on behavior has non significant effect on the willingness of accounting major student to act as whistleblower. Meanwhile, attitude towards behavior and subjective norm have significant and positive effect on the willingness of accounting major student to act as whistleblowers. Moreover, the applied independent variable within this research were attitude towards behavior, subjective norm, and controlling perception on behavior explained the dependent variable which was the willingness of accounting major student to act as whistleblowers at about 30,4% .

Keywords: *The willingness of accounting major student to act whitleblowers, attitude towards behavior, subjective norm, and controlling perception on behavior*