

## ABSTRAK

### **PENGARUH SENSITIVITAS ETIS, *PROFESSIONAL IDENTITY*, DAN *LOCUS OF CONTROL* TERHADAP *WHISTLEBLOWING INTENTION***

(Studi Persepsi Mahasiswa Akuntansi Kota Bandung)

Penelitian ini bertujuan untuk menguji apakah sensitivitas etis, *ProfessionL Identity* dan *locus of control* berpengaruh terhadap *Whistleblowing Intention*. Penelitian dilakukan dengan menggunakan variabel independen yaitu Sensitivitas Etis, *ProfessionL Identity* dan *Locus of Control*. Variabel dependen dalam penelitian ini adalah *whistleblowing Intention*.

Pengumpulan data dilakukan dengan cara mengumpulkan opini dan persepsi mahasiswa akuntansi tahun angkatan 2012 di 10 Universitas yang memiliki jurusan Akuntansi S1 di Kota Bandung, yaitu Universitas Padjajaran, Universitas Pendidikan Indonesia, Universitas Islam Bandung, Universitas Islam Nusantara, Universitas Langlangbuana, Universitas Widyatama, Uniuversitas Komputer Indonesia, Universitas Katolik Parahyangan, Universitas Bisnis Indonesia, dan Universitas Pasundan. Sebanyak 100 mahasiswa telah dipilih menjadi sampel penelitian ini dengan menggunakan metode regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa sensitivitas etis, *ProfessionL Identity* dan *locus of control* secara bersama-sama signifikan berpengaruh terhadap *whistleblowing intention* sebesar 65%, sedangkan 35% sisanya dijelaskan oleh variabel lain diluar penelitian ini. Sensitivitas Etis, *Professionl Identity* dan *Locus of Control* berpengaruh positif dan signifikan terhadap *Whistleblowing Intention*.

**Kata kunci:** Sensitivitas Etis, *ProfessionL Identity*, *Locus of Control* dan *whistleblowing intention*

## **ABSTRACT**

### ***THE INFLUENCE OF ETHICAL SENSITIVITY, PROFESSIONAL IDENTITY, AND LOCUS OF CONTROL ON WHISTLEBLOWING INTENTION***

*(A Research on Accounting Students Perception in Bandung City)*

*The purpose of this research is to examine the influence of ethical sensitivity, professional identity and locus of control on whistleblowing intention. The research was conducted by using ethical sensitivity, professional identity and locus of control as the independent variables. The dependent variable in this research is the whistleblowing intention.*

*The primary data of this research collected through collecting opinion or perception of accounting students batch 2012 in the 10 university which have accounting department S1 in Bandung city, which are the students of Bandung university, Padjajaran University, Pendidikan Indonesia University, Islam Bandung University, Islam Nusantara University, Langlangbuana University, Widyatama University, Komputer Indonesia University, Katolik Parahyangan University, Bisnis Indonesia Univesity, and Pasundan University. Total of 100 students have been selected as sample by using correlation method.*

*The result of this research shows that ethical sensitivity, professional identity and locus of control hav simultaneous significantly influence on whistleblowing intention at 65% and the rest of 35% was influenced by other variables which are not included in this research. Ethical Sensitivity, Professional Identity, and Locus of Control has positive significant to whistleblowing intention.*

***Keyword: ethical sensitivity, professional identity, locus of control and whistleblowing intention.***