

**PENGARUH SALURAN PELAPORAN ANONIM DAN *PERSONAL COST*
TERHADAP MINAT MELAKUKAN *WHISTLE-BLOWING* INTERNAL
PADA PENGADAAN BARANG DAN JASA PEMERINTAH**

TESIS

Oleh :



PEMBIMBING I : Dr. Efa Yonnedi, SE, MPPM, AK

PEMBIMBING II : Drs. Masrizal, M.Soc, Sc

**FAKULTAS EKONOMI
PROGRAM STUDI MAGISTER AKUNTANSI
UNIVERSITAS ANDALAS
PADANG**

2017

**Pengaruh Saluran Pelaporan Anonim dan *Personal Cost*
Terhadap Minat Melakukan *Whistle-blowing* Internal
Pada Pengadaan Barang dan Jasa Pemerintah**

Hafed Al Assad

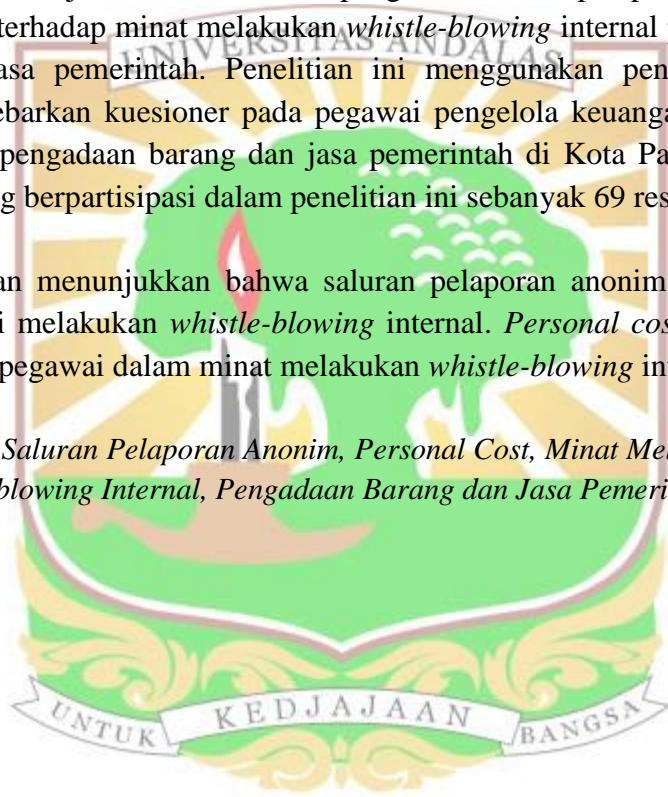
email: hafedalassad@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh saluran pelaporan anonim dan *personal cost* terhadap minat melakukan *whistle-blowing* internal pada pengadaan barang dan jasa pemerintah. Penelitian ini menggunakan pendekatan survey dengan menyebarkan kuesioner pada pegawai pengelola keuangan yang terlibat dalam proses pengadaan barang dan jasa pemerintah di Kota Pariaman. Jumlah responden yang berpartisipasi dalam penelitian ini sebanyak 69 responden.

Hasil penelitian menunjukkan bahwa saluran pelaporan anonim mempengaruhi minat pegawai melakukan *whistle-blowing* internal. *Personal cost* tidak menjadi pertimbangan pegawai dalam minat melakukan *whistle-blowing* internal.

Kata Kunci : *Saluran Pelaporan Anonim, Personal Cost, Minat Melakukan Whistle-blowing Internal, Pengadaan Barang dan Jasa Pemerintah*



***The Effect of Anonymous Reporting Channel and Personal Cost
Against Intention to Conducting Internal Whistle-blowing
On Procurement of Government Goods and Services***

Hafed Al Assad

email: hafedalassad@gmail.com

Abstract

This study aims to investigate the effect of anonymous reporting channels and personal cost against intention to conducting an internal whistle-blowing in the procurement of government goods and services. This study uses a survey approach by distributing questionnaires to financial management staff involved in the procurement of government goods and services in the city of Pariaman. The number of respondents who participated in this study were 69 respondents.

The results showed that the anonymous reporting channels affect the interests of employees in conducting internal whistle-blowing. Personal cost is not being a consideration in the interests of employees in conducting an internal whistle-blowing.

Keywords: *Anonymous Reporting Channel, Personal Cost, Interests in Conducting Internal Whistle-blowing, Procurement of Government Goods and Services*

