



**DEPARTEMEN AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ANDALAS**

SKRIPSI

**PENGARUH NORMA SUBYEKTIF, SIKAP PADA PERILAKU,
PERSEPSI KONTROL PERILAKU DAN KESERiusAN KECURANGAN
TERHADAP NIAT MELAKUKAN PENGUNGKAPAN KECURANGAN
(WHISTLEBLOWING)**

(Studi Empiris pada Mahasiswa Akuntansi Program S1 Universitas Andalas)

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***Diajukan untuk Memenuhi Sebagian dari Syarat-syarat
Guna Memperoleh Gelar Sarjana Akuntansi***

PADANG

2023

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<p style="text-align: center;">PENGARUH NORMA SUBYEKTIF, SIKAP PADA PERILAKU, PERSEPSI KONTROL PERILAKU DAN KESERiusAN KECURANGAN TERHADAP NIAT MELAKUKAN PENGUNGKAPAN KECURANGAN (<i>WHISTLEBLOWING</i>) (Studi Empiris pada Mahasiswa Akuntansi S1 Universitas Andalas)</p> <p style="text-align: center;">Skripsi Oleh: Alfi Istiqomah Pembimbing: Dr. Yuskar, S.E., MA., Ak., CA</p> <p style="text-align: center;">ABSTRACT</p> <p><i>This research aims to analyze and prove influence of perceptions of subjective norms, attitudes, and behaviors on control behavior and the level of seriousness of fraud on intent to carry out disclosure of fraud (whistleblowing) on Andalas University accounting student. Research conducted with a quantitative method involving 80 respondents from Class of 2019 and 2020. Samples were selected using the method stratified random sampling and processing techniques The process used is multiple linear regression analysis. using SPSS 23. Based on the F test and coefficient determination, perception of subjective norms, attitudes towards behavior, behavior control and the seriousness of fraud against The insurance company's solvency level is a model. appropriate to the level of explanatory power of the model. amounting to 64.9%. The results of this study show that partial attitudes toward behavior, behavior control, and seriousness. Fraud has a significant effect on intention. carry out disclosure of fraud (whistleblowing) , while subjective norm perception has no effect. significant to the intention to make a disclosure fraud (whistleblowing).</i></p> <p>Keywords: <i>Perception of Subjective Norms, Attitudes toward, Behavior Control and Seriousness of Fraud Intention Whistleblowing</i></p>			