

ABSTRACT

Whistleblowing is one of the effective ways in reporting fraud cases that occur in companies, but in practice there are many risks that must be accepted by the whistleblowing (whistleblower) which causes the failure of reporting of fraud committed.

This study aims to obtain empirical evidence regarding the effect of organizational commitment, moral intensity, and anticipatory socialization on whistleblowing actions. The object of research used was the alumni of Telkom University S1 Accounting who graduated in 2017-2019.

The data collection method is carried out by distributing questionnaires to Telkom University S1 Accounting alumni. Based on sample collection using incidental sampling techniques obtained the number of samples from the study were 56 respondents. With data analysis techniques using multiple linear regression analysis.

From the results of testing using SPSS 25 software, simultaneous independent variables obtained results consisting of organizational commitment, moral intensity, and anticipatory socialization have a simultaneous effect on whistleblowing. For partial testing, the results show that organizational commitment and anticipatory socialization variables do not partially influence whistleblowing, then the moral intensity variable partially influences whistleblowing.

Based on the research results, the company is expected to provide moral education and training to employees both through anti-fraud training and the introduction of a whistleblowing hotline. With this, it is expected to increase disclosure of fraud that occurs within the company.

Keywords: Whistleblowing Actions, Organizational Commitment, Moral Intensity, Anticipatory Socialization.