

**FACTORS AFFECTING WHISTLEBLOWING INTENTION OF STATE  
CIVIL APPARATUS**

(Empirical Study on Regional Government in East Bolaang Mongondow Regency)

**FAKTOR-FAKTOR YANG MEMPENGARUHI NIAT APARATUR SIPIL  
NEGARA DALAM MELAKUKAN TINDAKAN WHISTLEBLOWING**

(Studi Empiris pada Pemerintah Daerah di Kabupaten Bolaang Mongondow Timur)



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**FACTORS AFFECTING WHISTLEBLOWING INTENTION OF STATE  
CIVIL APPARATUS**

(Empirical Study on Regional Government in East Bolaang Mongondow  
Regency)

**UNDERGRADUATE THESIS**

Submitted as a Partial Fulfillment of the requirement for the Attainment of the  
Bachelor Degree of Economics in International Program of Accounting,  
Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta



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## MOTTO

“Dan mohonlah pertolongan (kepada Allah) dengan sabar dan salat. Dan (salat) itu sungguh berat, kecuali bagi orang-orang yang khusyuk”.

(Q.S Al-Baqarah: 45)

“Ya Allah, saat aku kehilangan harapan dan rencana, tolong ingatkan aku bahwa cinta-Mu jauh lebih besar daripada kekecewaanku, dan rencana yang Engkau siapkan untuk hidupku jauh lebih baik daripada impianku”.

(Ali bin Abi Thalib)

“Never regret a day in your life. Good days bring you happiness and bad days give you experience”.

(Anonymous)

“You can never understand a person until you see things from his point of view, until you get under his skin and live life his way”.

(Harper Lee)

## DEDICATION PAGE

*Alhamdulillahirobbil'alamin,*

*My highest gratitude to **Allah SWT**, The Most Gracious, The Most Merciful who has given me health, easiness, and strength to complete this thesis. Sholawat and salam may still be poured out to the **Prophet Muhammad SAW**.*

*I would like to dedicate this undergraduate thesis to my amazing people...*

*My favorite person in this world **Sartati Paputungan, S.Pd.**, and My first love*

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***Maharani, Grandma and Grandpa, and the whole family***

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*Thank you for your memories together during the college. See you on top guys.  
IPAcc2018#Daretodreambig.*

***Myself***

*Last but not least, I recognize to be who I am today is not easy, thorny road await me so well and not holding back to sucked me out. I wanna thank me for believing in me and for doing all this hard work.*

## **PREFACE**

All praise and gratitude are only to Allah SWT who has given the ease, grace, and mercy so that the researcher can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled **“FACTORS AFFECTING WHISTLEBLOWING INTENTION OF STATE CIVIL APPARATUS. (Empirical Study on Regional Government in East Bolaang Mongondow Regency)”** is written to fulfil one of the requirements for the attainment of the bachelor’s degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher takes this topic in hopes that it can become a reference for the government in knowing the factors that influence the whistleblowing intention and also provide development ideas for further researches.

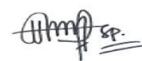
The completion of this thesis is inseparable from the guidance, help, support, and prayers from various parties. Therefore, the researcher would like to thank as much as possible to:

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Hopefully all forms of assistance that have been given to the researcher will get blessings from Allah SWT. The researcher realizes that this thesis is far from perfection. Therefore, the researcher expects constructive criticism and suggestions for further research development related to this topic. In conclusion, hopefully this undergraduate thesis can be useful for the readers.

Yogyakarta, 26<sup>th</sup> January 2022



Wenda Magfirah Modeong

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