

THE INFLUENCE OF TAMANSISWA'S TEACHINGS TRI PANTANGAN, ATTITUDES, AND GIVING REWARDS ON THE INTENTION TO CARRY OUT WHISTLEBLOWING

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Abstrak

Whistleblowing adalah tindakan yang dilakukan seseorang untuk mengungkapkan suatu tindakan kecurangan. Whistleblowing dapat ditingkatkan dengan berbagai faktor seperti ajaran tri pantangan, sikap dan pemberian reward. Tujuan dari penelitian ini untuk menganalisis pengaruh ajaran tri pantangan, sikap, dan pemberian reward. Penelitian ini menggunakan pendekatan kuantitatif dengan sampel sebanyak 100 responden sebagai data primer, dengan menggunakan SPSS versi 20. Hasil temuan dalam penelitian ini menunjukkan bahwa ajaran tri pantangan berpengaruh positif terhadap intensi melakukan whistleblowing, sikap tidak berpengaruh terhadap intensi melakukan whistleblowing, dan pemberian reward berpengaruh negatif terhadap intensi melakukan whistleblowing.

Kata kunci : Ajaran Tri Pantangan, Sikap, Pemberian Reward, Intensi Melakukan Whistleblowing

Abstract

Whistleblowing is an action taken by someone to reveal an act of fraud. Whistleblowing can be improved by various factors such as the teachings of "tri pantangan", attitude and giving rewards. The purpose of this research is to analyze the influence of the teachings of "tri pantangan", attitudes, and giving rewards. This research uses a quantitative approach with a sample of 100 respondents as primary data, using SPSS version 20. The findings in this research show that the teachings of "tri pantangan" have a positive effect on the intention to whistleblowing, attitudes have no effect on the intention to whistleblowing, and giving rewards has a negative effect regarding intentions to carry out whistleblowing.

Keywords: Teaching's "Tri Pantangan", Attitude, Giving Rewards, Intention To Do Whistleblowing

A. Introduction

Fraud has the potential to cause losses, whether to the organization, society, employees, or other people. Various types of fraud that can occur include corruption, money laundering, theft of goods, fraud, forgery, concealment, destruction of documents or reports or using fake documents for business purposes, or leaking information from an agency to other parties which can harm the related agency, small fraud that occurs if left unchecked can become the seeds of a larger fraud case (Pratiwi & Rohman, 2021). In that case, cooperation is needed to carry out fraud reporting actions to prevent fraud, which is called whistleblowing (Yahya & Damayanti, 2021). Whistleblowing is a disclosure made by employees regarding information that is believed to contain violations of laws, regulations, practical guidelines or professional statements, or is related to procedural errors, corruption, abuse of authority, or endangering public and workplace safety (Yahya & Damayanti, 2021).

Common frauds in universities are research fund fraud, procurement of goods and services fraud, grant fraud, intra-university citation fraud, and scholarship fraud (Hapsari & Seta, 2019). According to (Ariansyah & Andhaniwati, 2021) also found that universities in East Java still found a lot of academic fraud in the form of copying and cheating on friends' assignments. This shows that the level of honesty is not high and can make people question the integrity of the organization. Academic fraud committed by students can also have a negative impact on future careers. As students, they should be able to avoid cheating and take action to report fraud called whistleblowing in order to reduce fraud in various environments (Ariansyah & Andhaniwati, 2021).

The above phenomenon should be used as food for thought for someone how to apply the role of a whistleblower so that it can prevent fraud. This research is motivated by several factors that can influence a person's intention to take whistleblowing actions, namely the influence of "tri pantangan" attitude, and reward.

The first factor that can influence a person's intention to take whistleblowing action is the influence of tri pantangan. The understanding of tri pantangan includes abstinence from abusing power or authority, abstinence from abusing finances and abstinence from violating decency, including abstinence from committing fraud and taking whistleblowing actions (Wardani, Prihatni, et al., 2022). Another study conducted by (Solikah, 2022) regarding the effect of understanding the tri abstinence on tax avoidance also supports the results of this study. Wardani et al., (2022) also supports the results of this study, namely that this factor will have a negative effect if students fully understand the tri pantangan

that as a prospective mandatory should not have the intention to commit tax fraud and stay away from actions against the law. If someone understands the effect of the tri taboo, the higher the intention to implement whistleblowing actions.

The second factor that can influence a person's intention to take whistleblowing action is attitude. According to research by (Latifah, 2020), moral attitudes determine a person to avoid taxes and commit tax evasion, as well as whistleblowing, a person's attitude can be a determinant to avoid fraud such as implementing whistleblowing actions. According to Wardani et al., (2022) who support this research, it states that the intention to do whistleblowing is influenced by attitudes towards behavior. The greater the assessment related to whistleblowing behavior that is positively beneficial, the greater the intention to do whistleblowing. This contradicts research conducted by Mustafa *et al*, (2022) which states that there is no influence on attitudes in taking whistleblowing actions.

The third factor that can influence a person's intention to take whistleblowing action is the provision of rewards. Reward is a form of appreciation for achievements given in material or non-material form (Pebriyani & Septiari, 2022). People who are given appreciation as motivation or reward for reporting fraud will increase a person's intention to take whistleblowing action (Usman & Rura, 2021) Research conducted by Usman & Rura, (2021) supports previous research, which states that rewards have a positive influence on the intention to commit whistleblowing. Conversely, this research contradicts research conducted by Pebriyani & Septiari, (2022) Pebriyani and Septiari (2022) which shows that the results of giving rewards have a negative effect on whistleblowing actions, someone will only take whistleblowing actions if given a reward.

This study develops previous research conducted by Ariansyah & Andhaniwati, (2021) with variables of attitude, subjective norms, behavioral control, and intention to take whistleblowing actions. The results obtained from previous research are attitudes and behavioral control affect whistleblowing actions, while subjective norms have no effect. This study is different from previous research, where in this study there are additional variables of understanding the Tamansiswa teaching "tri pantangan" and giving rewards as independent variables which are still rarely studied.

B. Research Methods

Literature Review

Theory of Planned Behavior (TPB) is a development of the Theory of Reasoned Action (TRA) proposed by Ajzen, (1991). Theory of planned behavior seeks to

explain the psychological relationship between attitudes and behavior. Theory of planned behavior is a theory of behavioral consideration because behavior can be planned and considered (Biduri et al., 2022). Like the theory of reasoned action, the main factor of the theory of planned behavior is intention. Intention is assumed to capture the motivational factors that influence a behavior (Daniyarti, 2020). Theory of planned behavior aims to predict behavior that is not fully under the control of the individual. according to Wardah et al., (2022) shows that intention towards behavior in humans is based on three kinds of components, namely attitude, namely the assessment of whether the behavior provides benefits or not, subjective norms, namely social pressure that has an influence on individuals to perform or not perform these behaviors, and perceived behavioral control, which refers to the ease or difficulty encountered in performing these behaviors.

Operational Definition

According to Notoatmodjo (2018) operational definition is a useful definition that limits the scope or understanding of the variables observed or studied. Operational definitions are useful for directing the measurement or observation of the variables concerned and the development of instruments. The operational definition of variables can be measured through the determination of constructs. This study uses 1 (one) dependent variable and 3 (three) independent variables. The dependent variable used in this study is the intention to do whistleblowing (Y). Then the independent variables in this study are the tri abstinence of Tamansiswa (X1), attitude (X2), and reward (X3).

According to Wijayanti (2018) the tri abstinence of Tamansiswa is a pillar of Ki Hadjar Dewantara's teachings as an effort to form a character that is subject to applicable rules. Wardani & Saputri (2023) states that the Tamansiswa tri abstinence is a preventive effort so that a society is not hit by the "disaster" of the rift in its family life. The Tamansiswa tri pantangan includes three things: abstinence from

abstain from abusing power or authority, abstain from abusing finances, and abstain from violating decency.

Attitude is a state that is within the person himself to do or not do an action (Biduri et al., 2022). Attitude is a personal factor in the form of a response in humans to support or not support a behavior (Aurila Ridha & Narulitasari Devi, 2022)

Reward is a form of reward, prize, appreciation or reward that aims to make someone become even more active in their efforts to improve or improve the performance that has been achieved (Pramesti et al., 2019). Providing rewards in this study is intended so that someone feels motivated to have the intention of

whistleblowing. The better the reward obtained, someone will tend to be happy to have the intention to take an action.

Intention according to KBBI is a set of attributes or characteristics that describes something that can be referred to with a certain word: desire, intention, and purpose (Prawita & Dwi Cahya, 2022). Whistleblowing according to Hadinata & Mustika Azzahrah (2021) is a report or disclosure made by members of the organization for an immoral or illegal action. Intention to do whistleblowing is an individual's intention to disclose and report fraud that can harm the organization (Zhafirah et al., 2023)

Hypothesis Development

The positive effect of understanding “tri pantangan” tamansiswa on the intention to do whistleblowing

The Tamansiswa tri pantangan teaching is three taboos that should not be done by a person, namely should not be done by someone, namely abstinence from abusing power or authority, abstinence from abusing finances, and abstinence from violating decency (Wardani & Herlicia, 2023). The concept of tri abstinence is able to encourage positive behavior of each individual to be able to control himself to obey the applicable norms. Obedience to norms means that it can be a reason for planned actions to carry out whistleblowing intentions when finding fraud that occurs in an organization. Theory of planned behavior is relevant to explain this hypothesis. This is because in TPB, the teaching of tri abstinence can influence a person's attitude to take whistleblowing action.

H1: Tri pantangan Tamansiswa has a positive effect on the intention of whistleblowing.

Positive influence of attitude on intention to do Whistleblowing

According to Aurila & Narulitasari, (2022), attitudes towards behavior are determined by behavioral beliefs and judgments that a person has about a behavior in a favorable or unfavorable manner. Theory of Planned Behavior is relevant to explain this hypothesis. TPB can be used to understand how attitudes towards whistleblowing can affect the intention to whistleblowing. The assessment given can be positive or negative. If someone feels that whistleblowing can find reasons for whistleblowing according to the theory of planned behavior, for example protecting the public interest or considering it an obligation, then he will take an attitude in the form of whistleblowing actions.

Research conducted by Raynetha & Hendrawati, (2022) Raynetha & Hendrawati (2022) found a positive effect of attitude on the intention to do whistleblowing because the better a person's attitude, the person's intention to do whistleblowing will increase. The results of this study are also supported by research conducted by Pebriyani & Septiari, (2022) and Ariansyah & Andhaniwati, (2021), namely the higher one's whistleblowing intention, the better one's attitude development.

H2: Attitude has a positive effect on the intention to do whistleblowing.

The Effect of Rewarding on Intention to Whistleblowing

Rabbany & Nugroho (2021) state that reward can also be interpreted as how people are rewarded according to their value in the organization. Reward can also mean something that is given to someone for the sacrifices they have made. The reward system will have an impact on a better environment, where someone gets a reward according to their actions. Giving rewards will also have a positive impact on repeating good actions taken by someone. Theory of planned behavior is relevant to explain this hypothesis. This is because in TPB, giving rewards can affect a person's subjective norms towards whistleblowing.

influence a person's subjective norm towards whistleblowing. In accordance with the theory of planned behavior, a person can do whistleblowing with the belief that his good actions will get a reward.

Research conducted by Usman & Rura (2021) states that there is a positive influence between giving rewards and whistleblowing actions because giving rewards can increase a person's intention to take whistleblowing actions because it is considered an appreciation of the actions that have been taken. The more often someone gets a reward for the good actions they take, the higher the likelihood of taking whistleblowing actions. The results of this study are also supported by the research of Hariyani et al., (2019) and Haliah et al., (2021). Based on the description above, the following hypothesis can be concluded:

H3: Rewarding has a positive effect on the intention to do whistleblowing.

Research Design

This research is quantitative, where the data obtained is in the form of numbers. The approach used involves primary data collected through distributing questionnaires to respondents using Google Form. The sampling method used is convenience sampling, namely sampling according to sample criteria from an easily accessible population. The sample taken is a representative part of the population, with a sample size of 100 Accounting students at Sarjanawiyata Tamansiswa University. The independent variables in this study include

understanding the Tamansiswa teaching "tri pantangan", attitude, and reward, while the intention to do whistleblowing is the dependent variable.

Place and Time of Research

This research took place at the Faculty of Economics, University of Sarjanawiyata Tamansiswa Yogyakarta. The time of this implementation is May to July 2023.

Population, Sample, and Sampling Techniques

According to Sugiyono (2019), population is a generalization area consisting of objects / subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population in this study were all accounting study program students who were still enrolled at the Faculty of Economics, Sarjanawiyata Tamansiswa University. The population of accounting students was chosen because accounting students are the forerunners of accountants or auditors so that from an early age it is necessary to instill the courage to become a whistleblower (Wijayanti, 2018). The cultivation of self as a whistleblower in accounting students is also related to the ethics of the accounting profession which must be obeyed, not only in examining financial statements but also in reporting fraud.

The sample is part of the number and characteristics of the population (Sugiyono, 2019). The sample size is the number of samples to be taken from a population. Not all parts of the population were studied due to the limited time and cost of researchers, so the study used techniques to take samples. The sampling technique chosen is convenience sampling, namely sampling according to sample criteria from an easily accessible population.

Research Instrument Development

A research instrument is a tool used to measure observed natural and social phenomena (Sugiyono, 2019). All of these phenomena are specifically called research variables.

The instruments used in research are intended to provide results in the form of accurate data so that they use a Likert scale as a measurement. (Sugiyono, 2019) states that the Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people regarding social phenomena. The variables used in this study were measured on a four-point Likert scale. Actually, the Likert scale consists of five points, but in order to get a more definite answer,

the researcher eliminated the neutral answer. The development of this research instrument can be facilitated by the researcher using an instrument grid. The following is a table of Tamansiswa's tri abstinence variable instrument grids, attitudes, and rewarding and whistleblowing intentions.

Variables	Operational definitions	Indicator	Statement	+/-
Understanding <i>the tri pantangan</i> (X1)	The <i>tri pantangan</i> are 3 taboos that were born from the thoughts of Ki Hajar Dewantara, namely: abstinence from abusing power or authority, abstinence from abusing finances, abstinence from violating decency norms and moral norms (Wardani, et al 2022)	abstinence from abusing power or authority	1. I want to take advantage of others for my personal benefit.	-
			2. I can be trusted to do my job	+
		abstinence from abusing finances,	3. I will be honest so as not to misuse finances	+
			4. Honesty makes me depressed	+
			5. I have the intention to report acts of corruption	+
		Abstain from violating decency norms and moral norms (Wardani, Prihatni, et al., 2022)	6. As a student, I am encouraged to adhere to norms and behave honestly.	+
			7. I agree if people who violate the rules on campus are reported to be sanctioned	+
Attitude (X2)	Attitude is a state that resides within the person himself to do or not an action. (Biduri, 2022)	Evaluation of beliefs about behavior	1. In my opinion, whistleblowing is an ethical action.	+
			2. In my opinion, whistleblowing is an act of pride.	+
		Assessment of how important the behavior. (Aurila Ridha & Narulitasari Devi, 2022).	3. I think whistleblowing can help prevent negative impacts on the campus.	+
			4. I think whistleblowing is important to stop unethical behavior on campus	+
Rewards (X3)	Rewarding a form of reward, gift, appreciation or reward that aims to make someone become more active in their efforts to improve or	Risk and compensation considerations (Rabbany & Nugroho, 2021)	1. The risk of becoming a whistleblower is proportional to the compensation I receive.	+
			2. If I report fraud on campus, the campus will reward me in the form of an award.	+
			3. If I report fraud on campus, it will not hinder my studies or life in the future.	+

	improve the performance that has been achieved. (Pramesti et al 2019)	The effect of giving rewards (Pramesti et al., 2019)	4. The effect of giving rewards	+
Intention to commit whistleblowing	Whistleblowing intention is an individual's intention to disclose and report fraud that can harm the organization. (Zhafirah et al., 2023)	Interest	1. If I know indications of fraud on campus, it raises my intention to report fraud (whistleblowing).	+
			2. I will tend to become a whistleblower if I find out about fraud on my campus.	+
			3. The existence of a large loss impact from fraud makes me more likely to become a whistleblower.	+
		Whistleblowing (Zhafirah et al., 2023)	4. I always prepare a careful plan before reporting.	+
			5. If I find out about fraud on my campus, I will try hard to take whistleblowing action through internal channels.	+
			6. If I become aware of fraud on my campus, I will strive to take whistleblowing action through external channels.	+

C. Results and discussion

Data Quality Test

Validity test

According to Ghazali (2018) explains that the validity test is used to assess the accuracy of a questionnaire. A questionnaire is considered valid if the questions contained in it adequately reflect the aspects measured by the questionnaire. The validity of the research can be declared successful if there is a match between the data collected and the situation that actually occurs in the research object. Based on the validity test results, all statements in the questionnaire have gone through the validity test process, where the value of $r_{count} > r_{table}$ is 0.195 with a significance level of 0.05 and the number of samples $n = 100$, so that the variable understanding of Tamansiswa's teachings "tri pantangan", attitudes, and rewarding is considered to have reliable validity.

Reliability Test

Reliability testing serves as an assessment tool to evaluate the extent to which a questionnaire can be relied upon as an indicator of certain changes or constructs. A questionnaire is considered reliable or reliable when respondents' answers to statements show consistency or stability from one period of time to another (Ghozali, 2018). A construct or variable is considered to have reliability if the resulting Cronbach Alpha value exceeds 0.60. Through the calculation of the reliability test, it was found that the Cronbach Alpha value obtained exceeded the 0.60 threshold, which implies that the variables of understanding the teachings of Tamansiswa's "tri pantangan", attitudes and rewarding are considered reliable or consistent in measurement, and meet the criteria for use in research.

Classic Assumption Test

Normality Test

The normality test aims to evaluate whether the residual distribution in the regression model is normal or not (Ghozali, 2018). The results of this normality test show that the Asymp Sig (2-tailed) value is 0.84. With a significance value of 0.84 which is greater than 0.05, it can be concluded that the regression method used in this study has a normal distribution.

Multicollinearity Test

The multicollinearity test is conducted to evaluate whether there is a correlation between the independent variables in a regression model (Ghozali, 2018). The multicollinearity test results show that the variable understanding of the Tamansiswa "tri abstinence" teaching has a tolerance level of 0.848, with a VIF value of around 1.180. the attitude variable also shows a tolerance level of 0.859, with a VIF value of around 1.164, and the reward variable has a tolerance level of 0.985, with a VIF value of around 1.016. These three variables show a tolerance level greater than 0.10 and a VIF value less than 10.00. Therefore, it can be concluded that the regression model does not show any multicollinearity problems.

Heteroscedasticity Test

The heteroscedasticity test is used to evaluate whether there are differences in variance in residuals between observations in a regression model. If the variance of residuals between observations is fixed, it is called homoscedasticity, and if it is different it is called heteroscedasticity. The optimal model is a model that does not experience heteroscedasticity (Ghozali, 2018). The results of the heteroscedasticity test show that the significance value for the variable understanding of the

Tamansiswa teaching "tri pantangan" is 0.128 (> 0.05), the attitude variable is 0.122 (> 0.05), and the reward variable is 0.057 (> 0.05). The test results illustrate that all variables have a significance value greater than 0.05, which indicates that there is no heteroscedasticity in the regression model.

Multiple Linear Regression

Model Fit Test (F Test)

The model feasibility test is conducted to show whether the independent variable affects the dependent variable. The F test results show that the F value is 4.532 and the probability is 0.005. This means that the Fcount value of 4.532 $>$ Ftable of 2.31 and a significant value below 0.05. It can be concluded that this study has a significant effect and can be said to be fit.

Determination Coefficient Test (Adjusted R²)

The coefficient of determination test (adjusted R²) is used to determine the extent of the model's ability to influence the dependent variable. The coefficient of determination test results show that the R value is 0.352, the R square value is 0.124 and the Adjusted R Square value is 0.097. This explains that the magnitude of the effect of understanding the teachings of "tri pantangan", attitudes, and giving rewards on the intention to do whistleblowing is 9.7%, the remaining 90.3% is influenced by other variables not examined in this study.

Statistical Test t (t Test)

The t statistical test is used to test the significance of the influence of each dependent variable, namely the intention to commit tax evasion on the independent variables, namely the understanding of "tri abstinence", attitudes, and the provision of rewards.

The understanding teaching of tri pantangan variable shows a tcount value of 2.584 $>$ t_{table} of 1.98525, coefficient (beta) of 0.268 with a significant value of 0.011. Based on the results of the data processing above, it shows a significant value of 0.011 $<$ 0.05. So it can be concluded that understanding the teachings of tri abstinence has a positive effect on the intention to do whistleblowing. The hypothesis that tri abstinence has a positive effect on the intention to do whistleblowing can be supported.

The attitude variable shows a tcount value of 0.865 $<$ t table of 1.98525, the coefficient (beta) is 0.089 with a significant value of 0.389. Based on the results of

the data processing above, it shows a significant value of $0.389 > 0.05$. So it can be concluded that attitude has no effect on the intention to do whistleblowing. The hypothesis that attitude has a positive effect on the intention to do whistleblowing cannot be supported.

The reward variable shows a tcount value of $-2.120 < t$ table of 1.98525, coefficient (beta) -0.204 with a significant value of $0.037 < 0.05$. So it can be concluded that giving rewards has a negative effect on the intention of whistleblowing. The hypothesis that rewarding has a positive effect on the intention to whistleblowing cannot be supported.

Discussion

The Effect of Tri Pantangan on the Intention of Whistleblowing

This hypothesis testing aims to prove the effect of tri abstinence on the intention to do whistleblowing. Based on the results of the t test, it shows that understanding the teachings of the tri abstinence has a positive effect on the intention to do whistleblowing. Based on these results, the first hypothesis which states that understanding the teachings of tri abstinence has a positive effect on the intention to do whistleblowing, can be accepted. This is because the understanding of the tri abstinence teachings that students have is high, so that the existence of the tri abstinence teachings can increase the intention to do whistleblowing.

In addition, it can be seen from the majority of respondents' answers who answered agree to the statement "I have the intention to report acts of corruption". This means that students have an understanding of the tri abstinence teaching, so that students understand what includes abstinence from abusing power, abstinence from abusing finances and abstinence from violating decency, so they must take whistleblowing actions. The majority of students also said they agreed with the statement "I will apply honesty so as not to allow financial abuse". This means that students have an understanding of the tri abstinence teaching, with this understanding students will apply honesty and will reveal fraud that occurs in the surrounding environment.

The results of this study are in line with the theory of planned behavior (TPB), namely behavior belief, which explains that the behavior produced by a person arises because there is an intention and desire to behave from that person. This theory states that each person has their own view of the understanding they understand so that the resulting understanding is different. The teaching of tri

pantangan includes three prohibitions, namely abstinence from abusing power or authority, abstinence from abusing finances, and abstinence from violating decency (Wijayanti, 2018). This means that someone who has an understanding of the teachings of tri pantangan will take whistleblowing action if there are various kinds of fraud that occur. The same thing was also conveyed by Wardani et al., (2022) who explained that the understanding of tri abstinence includes abstinence from abusing power, abstinence from abusing finance and abstinence from violating decency, so that someone who understands the teachings of tri abstinence has a positive effect on the intention of whistleblowing.

The Effect of Attitude on Intention to Whistleblowing

This hypothesis testing aims to prove the effect of attitude on the intention to do whistleblowing. Based on the results of the t test, it shows that attitude has no effect on the intention to do whistleblowing. Based on these results, the second hypothesis which states that attitude has a positive effect on the intention to do whistleblowing, cannot be accepted. This is because the attitude of a person does not determine that person will take whistleblowing action.

In addition, it can be seen from the majority of respondents' answers who answered agree to the statement "in my opinion, whistleblowing is an ethical action". This is because attitude is a condition within the person himself to do or not do an act of whistleblowing (Biduri et al., 2022). This means that a person's intention to take whistleblowing action is not influenced by their attitude.

The results of this study are in line with the theory of planned behavior (TPB) which states that attitudes are based on two things, the first is behavioral belief, which is a belief in an individual about behavior that will provide impetus in the formation of attitudes, the second is the evaluation of importance (evaluation of behavioral belief) is an evaluation of certain behaviors based on beliefs (Biduri et al., 2022). From the description above, it can be interpreted that someone who will take whistleblowing action is not affected by the attitude that the person has. The results of this study are also supported by Mustafa et al., (2022) which states that there is no effect of attitude in taking whistleblowing actions.

The Effect of Giving Rewards on Intention to Do Whistleblowing

This hypothesis testing aims to prove the effect of giving rewards on the intention to carry out whistleblowing. Based on the results of the t test, it shows that giving rewards has a negative effect on the intention to carry out whistleblowing. Based on these results, the fifth hypothesis which states that giving rewards has a positive effect on the intention to carry out whistleblowing, cannot be accepted.

This is because someone who gets a reward will not carry out whistleblowing actions.

Apart from that, it can be seen from the majority of respondents who answered that they did not agree with the statement "if I report cheating on campus, the campus will give me a reward in the form of an award". This means that someone does not agree to report fraud if they only want to get rewards such as rewards.

The results of this research are in line with research conducted by Pebriyani & Pebriyani & Septiari (2022) which states that the results of giving rewards have a negative effect on whistleblowing actions because giving excessive rewards will make someone lazy to carry out whistleblowing actions and feel arrogant. The higher the reward given to someone, the lower the intention to carry out whistleblowing.

D. CONCLUSION

This research aims to find out and analyze whether there is an influence of understanding Tamansiswa's "tripantsan" teachings, attitudes, and giving rewards on the intensity of whistleblowing. This research was carried out by distributing questionnaires to Accounting students at Bachelorwiyata Tamansiswa University, totaling 100 respondents. This research resulted in the conclusion that understanding Tamansiswa's teachings "tri abstinence" has a positive influence on the intensity of whistleblowing, attitude has no influence on the intensity of whistleblowing, and giving rewards has a negative influence on the intensity of whistleblowing.

Research limitations

This research can only take a sample of 100 respondents. This research only uses three independent variables and one dependent variable.

Suggestion

Future researchers are advised to increase the number of samples, expand the scope of the research and add variables.

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