

## ABSTRACT

*The aim of this study is to determine if there is any difference of Whistleblowing intention among accounting department staffs based occupied in State Owned Enterprises (BUMN) and Regional Owned Enterprises (BUMD) according to Demographic Characteristics. The demographic characteristics in this study are respondent-based, including Working circumstances, Total tenure, Gender, Age and Membership of professional association.*

*In this study, convenience sampling was chosen as the sampling method to collect data. The respondents were accounting department staffs that working in BUMN and BUMD, located in Semarang and Jogjakarta, who agreed to be involved in the study. The respondents were given mini scenario-based questionnaire, which later was analyzed using Microsoft .Excel and IBM SPSS version 20.0. The data went through several tests, including Descriptive statistical analysis, Reliability test, Validity test, and Normality test (Kolmogorov-Smirnov and Histogram graphic). Mann-Whitney U and Kruskal-Wallis test was chosen as the non-parametric test to prove the hypothesis.*

*The result of this study shows that Working circumstances, Total tenure, and Gender had a significant difference on the Whistleblowing intention among accounting professionals in BUMD and BUMD, while the other variables, Age and Membership of professional association shows no significant difference.*

*Keywords : demographic characteristic; working circumstances; total tenure; gender; age; membership of professional association, accounting department staffs, Whistleblowing intention.*