

ABSTRAK

Rian Abrori, Determinan *Whistleblowing Intention* Dengan Perlindungan Hukum Sebagai Moderasi: Studi Pada Auditor Internal Perguruan Tinggi Negeri. Di bawah bimbingan Dr. Tarjo, S.E., M.Si., CFE dan Alexander Anggono, S.E., M.Si., Ph.D.

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh *ethical climate principle*, komitmen organisasi, *personal cost*, dan tingkat keseriusan pelanggaran terhadap *whistleblowing intention* dengan perlindungan hukum sebagai moderasi. Penelitian ini menggunakan metode kuantitatif dengan dua metode analisis data yaitu regresi linier berganda dan *moderated regression analysis* (MRA). Sampel dalam penelitian ini merupakan auditor internal pada satuan pengawas internal perguruan tinggi negeri sebanyak 57 responden. Metode penentuan sampel adalah *purposive sampling*. Hasil penelitian dengan analisis regresi linier berganda menunjukkan bahwa *ethical climate principle* dan *personal cost* berpengaruh signifikan terhadap *whistleblowing intention* sedangkan komitmen organisasi dan tingkat keseriusan pelanggaran tidak berpengaruh terhadap *whistleblowing intention*. Analisis variabel moderating dengan uji MRA menunjukkan bahwa perlindungan hukum hanya mampu memoderasi tingkat keseriusan pelanggaran terhadap *whistleblowing intention* dan tidak mampu memoderasi *ethical climate principle*, komitmen organisasi, dan *personal cost* terhadap *whistleblowing intention*.

Kata kunci: *whistleblowing intention*, *ethical climate principle*, komitmen organisasi, *personal cost*, tingkat keseriusan pelanggaran, perlindungan hukum

ABSTRACT

Rian Abrori, Determinant of Whistleblowing Intention with Moderation of Legal Protection: A Study of Internal Auditors in State Universities. Under the guidance of Dr. Tarjo, S.E., M.Si., CFE and Alexander Anggono, S.E., M.Si., Ph.D.

The purpose of this study is to examine and analyze the influence of ethical climate principle, organizational commitment, personal cost, and seriousness of wrongdoing against whistleblowing intentions with legal protection as moderation. This research uses quantitative methods with two data analysis methods, that is multiple linear regression and moderated regression analysis (MRA). The sample in this research are 57 internal auditors in internal control unit at state universities. The method used to determine the sample is purposive sampling. The results of this research using multiple linear regression analysis shows that the principles of ethical climate and personal cost has a significant effect on whistleblowing intention, while organizational commitment and seriousness of wrongdoing has no effect on whistleblowing intention. Analysis of moderating variables using the MRA test shows that legal protection is only able to moderate the seriousness of wrongdoing of whistleblowing intention and is unable to moderate the principles of ethical climate, organizational commitment, and personal cost of whistleblowing intentions.

Keywords: whistleblowing intention, ethical climate principle, organizational commitment, personal cost, seriousness of wrongdoing, legal protection