

ABSTRAK

Halimatus Sakdiyah, “Pengaruh Religiusitas, *Personal cost of reporting*, dan *Public service motivation* terhadap *Whistleblowing* (Studi Kasus pada Badan Pengelolaan Keuangan dan Aset Daerah Kab. Bangkalan)”. Dibawah bimbingan Dr. Bambang Haryadi, S.E, M.Si., Ak, CA.

Penelitian ini bertujuan untuk mengetahui pengaruh religiusitas, *personal cost of reporting*, dan *public service motivation* terhadap *whistleblowing*. Jenis penelitian yang dilakukan adalah penelitian kuantitatif dengan metode pengumpulan data menggunakan kuisioner. Penelitian ini dilakukan dengan responden sebanyak 39 orang yang berasal dari Badan Pengelolaan Keuangan dan Aset Daerah Kab. Bangkalan. Hasil penelitian ini menunjukkan bahwa religiusitas di BPKAD Kab. Bangkalan tidak berpengaruh terhadap *whistleblowing*, *personal cost of reporting* berpengaruh secara negative terhadap *whistleblowing*, dan *public service motivation* berpengaruh secara positif terhadap *whistleblowing*.

Kata Kunci: *whistleblowing*, *personal cost of reporting*, religiusitas, *public service motivation*

ABSTRACT

Halimatus Sakdiyah, "The Effect of Religiosity, Personal Cost of Reporting, and Public Service Motivation on Whistleblowing (Case Study on Regional Financial and Asset Management Agency of Bangkalan Regency)". Under the guidance of Dr. Bambang Haryadi, S.E, M.Sc., Ak, CA.

This study aims to determine the influence of religiosity, personal cost of reporting, and public service motivation on whistleblowing. The type of research carried out is quantitative research with data collection methods using questionnaires. This study was conducted with 39 respondents from the Regional Financial and Asset Management Agency of Bangkalan Regency. The results of this study show that religiosity in BPKAD Bangkalan Regency does not affect whistleblowing, personal cost of reporting negatively affects whistleblowing, and public service motivation has a positive effect on whistleblowing.

Keywords: *whistleblowing, personal cost of reporting, religiusitas, public service motivation*