

ABSTRACT

The Influence of Machiavellian Traits, Personal Cost and Professional Commitment Against Whistleblowing Intention (Study of Auditors in Madura Inspectorate). Under the guidance of Muhammad Syam Kusufi, S.E .., M.Sc.

This study aims to determine the influence of machiavellian nature, personal cost and professional commitment to whistleblowing intentions. Based on the simple random sampling method, samples were taken using the Slovin formula with the results of 84 Auditors who were in the Madura Regional Inspectorate Agency. This study uses primary data in the form of a questionnaire. Data were analyzed using multiple linear regression analysis and processed through SPSS 20.

The results showed that machiavellian nature and personal cost had no effect on whistleblowing intentions. Whereas professional commitment influences whistleblowing intentions.

Keywords: Machiavellian Traits, Personal Cost and Professional Commitment, Whistleblowing

ABSTRAK

Pengaruh Sifat *Machiavellian*, *Personal Cost* dan Komitmen Profesi Terhadap Intensi *Whistleblowing* (Studi Pada Auditor inspektorat wilayah madura). Di bawah bimbingan Muhammad Syam Kusufi, S.E., M.Sc.

Penelitian ini bertujuan untuk mengetahui pengaruh sifat *machiavellian*, *personal cost* dan komitmen profesi terhadap intensi *whistleblowing*. Berdasarkan metode *simple random sampling*, sampel diambil menggunakan rumus *slovin* dengan hasil 84 responden Auditor yang berada pada instansi inspektorat wilayah madura. Penelitian ini menggunakan data primer berupa kuesioner. Data dianalisis menggunakan analisis regresi linier berganda dan diolah melalui spss 20.

Hasil penelitian menunjukkan bahwa sifat *machiavellian* dan *personal cost* tidak berpengaruh terhadap intensi *whistleblowing*. Sedangkan komitmen profesi berpengaruh terhadap intensi *whistleblowing*.

Kata kunci : Sifat *Machiavellian*, *Personal Cost* dan Komitmen Profesi, *Whistleblowing*