

PENGARUH KOMITMEN PROFESIONAL, SOSIALISASI ANTISIPATIF DAN INTENSITAS MORAL TERHADAP WHISTLEBLOWING

**(Studi Empiris Pada Satuan Kerja Perangkat Daerah Yang Terdapat Di
Pekanbaru)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh komitmen profesional, sosialisasi antisipatif dan intensitas moral terhadap *whistleblowing*. Populasi dalam penelitian ini meliputi Organisasi Perangkat Daerah (OPD) di Pekanbaru dengan sampel auditor, akuntan dan staff keuangan Organisasi Perangkat Daerah (OPD) di Pekanbaru. Sampel dipilih berdasarkan metode *purposive sampling* dengan jumlah responden 100 orang. Data diperoleh dengan membagikan kuesioner langsung kepada responden.

Analisis data menggunakan analisis regresi linear berganda dengan bantuan SPSS 16. Sebelum pengujian hipotesis, dilakukan uji instrumen dan uji asumsi klasik.

Hasil pengujian hipotesis secara parsial (uji t) diperoleh bahwa menunjukkan komitmen profesional dan sosialisasi antisipatif berpengaruh positif signifikan terhadap *whistleblowing*, sementara intensitas moral tidak berpengaruh signifikan terhadap *whistleblowing*.

Kata kunci : komitmen profesional, sosialisasi antisipatif, intensitas moral, *whistleblowing*

**THE EFFECT OF PROFESSIONAL COMMITMENT, ANTICIPATORY
SOCIALIZATION AND MORAL INTENSITY ON WHISTLEBLOWING**

(Empirical Study on Local Governments' agencies in Pekanbaru)

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ABSTRACT

This study aims to empirically examine the effect of professional commitment, anticipatory socialization and moral intensity on whistleblowing. The population in this study included Local Governments' agencies in Pekanbaru with a sample auditors, accountants and financial staff of a Local Governments' agencies in Pekanbaru. The sample was chosen based on the purposive sampling method with 100 respondents. Data is obtained by distributing questionnaires directly to respondents.

Data analysis used multiple linear regression analysis with the help of SPSS 16. Before the hypothesis was tested the instrument and the classic assumption test.

The results of partial hypothesis testing (t test) obtained that shows the professional commitment and anticipatory socialization has a significant positive effect on whistleblowing, while moral intensity has no significant effect on whistleblowing

Keywords : professional commitment, anticipatory socialization, moral intensity, whistleblowing.