

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh profesionalisme, komitmen organisasi internal audit terhadap tindakan *whistleblowing* pada Dua Perusahaan BUMN Di Kota Bandung. Pendekatan Penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah dengan *nonprobability sampling*. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, analisis korelasi berganda, analisis regresi linier berganda, koefisien determinasi. Banyaknya populasi dan sampel penelitian ini adalah 29 orang. Pengambilan sampel menggunakan metode sampling jenuh dengan sumber yang diperoleh melalui hasil pengisian kuesioner.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa profesionalisme, komitmen organisasi internal audit berpengaruh positif terhadap tindakan *whistleblowing* pada Dua Perusahaan BUMN Di Kota Bandung. Besarnya pengaruh profesionalisme internal audit terhadap tindakan *whistleblowing* sebesar 32,3%, sedangkan besarnya pengaruh komitmen organisasi internal audit terhadap tindakan *whistleblowing* sebesar 54,1%. Sedangkan, besarnya pengaruh profesionalisme dan komitmen organisasi internal audit secara simultan terhadap tindakan *whistleblowing* sebesar 59,9%, dan sisanya sebesar 40,1% dipengaruhi faktor lain yang tidak diteliti oleh penulis seperti *Locus Of Control*, Intensitas Moral, Pemberian *Reward*, *Gender*, Masa Kerja, *Perceived Behavioral Control*, Orientasi Etika, Sensitivitas Etis, Komitmen Profesional, Demografi.

Kata Kunci: Tindakan *Whistleblowing*, Profesionalisme, Komitmen Organisasi Internal Audit.

ABSTRACT

This study aims to find out how big the influence of professionalism, internal audit organisation against action of whistleblowing on two BUMN Companies in the city of Bandung. Research approach used in this research is descriptive and verificative analysis using premier data. Sampling technique used is with nonprobability sampling. Statistical Analysis used in this research is the validity test, realibity test, multiple correlation analysis, multiple linear regression analysis, coefficient of determination. many of its population and sample of this research is 29 people. the return of sample using sampling method saturated with source obtained through result of filling questions

Based on the results of research conducted it can be seen that the professionalism, internal audit organization commitment have a positive effect on whistleblowing action on two BUMN companies in the city of Bandung. the amount of influence of internal audit professionalism to whistleblowing action is 32.3%, while the magnitude of influence of internal organizational audit commitment to whistleblowing action is 54.1%. whereas, the amount of influence of professionalism and internal organization commitment of audit is stimulant to the whistleblowing action is 59,9%, and the rest is 40,1% influenced by other factor which is not researched by writer like locus of control, moral intensity, giving reward, gender, period of employment, perceived behavioral control, ethical orientation, ethical sensitivity, professional commitment, demography.

Keywords: Whistleblowing Actions, Professionalism, Internal Audit Organization Commitment.