

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh Pemberian *Reward*, Komitmen Organisasi, dan Orientasi Etika terhadap Tindakan *Whistleblowing* dan Implikasinya pada Rekomendasi Internal Auditor. Sampel pada penelitian ini adalah Auditor pada Perusahaan BUMN Sektor Transportasi di Kota Bandung. Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data primer dengan menyebarkan kuesioner.

Analisis Statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, uji normalitas, analisis jalur, koefisien korelasi, dan koefisien determinasi.

Berdasarkan hasil penelitian yang telah dilakukan pada model sub-struktur pertama dapat dilihat bahwa secara simultan besarnya pengaruh pemberian *reward*, komitmen organisasi dan orientasi etika sebesar 64,0% dan sisanya sebesar 36,0% dipengaruhi oleh faktor lain yang tidak diteliti. Sedangkan secara parsial besarnya pengaruh pemberian *reward* terhadap tindakan *whistleblowing* sebesar 17,2%, komitmen organisasi terhadap tindakan *whistleblowing* sebesar 20,0%, dan orientasi etika terhadap tindakan *whistleblowing* sebesar 21,3%.

Hasil penelitian yang telah dilakukan pada model sub-struktur kedua menunjukkan tindakan *whistleblowing* terhadap rekomendasi internal auditor sebesar 50,4%, kemudian besarnya pengaruh pemberian *reward* terhadap rekomendasi internal auditor melalui tindakan *whistleblowing* sebesar 29,5%, komitmen organisasi terhadap rekomendasi internal auditor melalui tindakan *whistleblowing* sebesar 31,7%, dan orientasi etika terhadap rekomendasi internal auditor melalui tindakan *whistleblowing* sebesar 32,8%.

Kata Kunci : Pemberian *Reward*, Komitmen Organisasi, Orientasi Etika, Tindakan *Whistleblowing*, Rekomendasi Internal Auditor.

ABSTRACT

This study aims to examine and analyze the Awarding Reward, Organizational Commitment, and Ethical Orientation on Whistleblowing Actions and Their Implications for Internal Auditor Recommendations. The sample of this research is Auditor at BUMN Transportation Sector Company in Bandung City.

Statistical analysis used in this research is validity test, reliability test, normality test, path analysis, coefficient of correlation, and coefficient of determination.

Based on the results of research that has been done on the first sub-structure model can be seen that simultaneous test the magnitude of the effect of awarding reward, organizational commitment, and ethical orientation on whistleblowing actions is 64,0% and the rest 36,0% influenced by other factors not examined. That partially the magnitude of the effect of awarding reward on whistleblowing actions 17,2%, the magnitude of the effect of organizational commitment on whistleblowing actions 20,0%, and the magnitude of the effect of ethical orientation on whistleblowing actions 21,3%.

The result of research that has been done on the second sub-structure model shows the influence of whistleblowing actions to their implications for internal auditor recommendations 50,4%, then the effect of awarding reward to their implications for internal auditor recommendations through whistleblowing actions by 29.5%, the effect of organizational commitment to their implications for internal auditor recommendations through whistleblowing actions by 31.7%, and the effect of ethical orientation to their implications for internal auditor recommendations through whistleblowing actions by 32.8%.

Keywords: Awarding Reward, Organizational Commitment, Ethical Orientation, Whistleblowing Actions, Implications for Internal Auditor Recommendations