

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis Pengaruh Orientasi Etika dan Komitmen Organisasi Terhadap Tindakan *Whistleblowing* Dan Dampaknya Pada Rekomendasi Internal Auditor. Sampel dan penelitian ini adalah keseluruhan auditor unit SPI (Satuan Pengawas Intern) pada PT Kereta Api Indonesia (Persero). Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data primer dengan menyebarkan kuisioner.

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 orientasi etika dan komitmen organisasi sebesar 40,4% dan sisanya sebesar 59,6% dipengaruhi factor lain yang tidak diteliti. Sedangkan secara parsial besarnya pengaruh orientasi etika terhadap tindakan *whistleblowing* sebesar 16,8% , komitmen organisasi terhadap tindakan *whistleblowing* sebesar 19,7%.

Hasil penelitian yang telah dilakukan pada model sub-struktur kedua menunjukkan Tindakan *Whistleblowing* terhadap Rekomendasi internal auditor sebesar 23,1%, kemudian besarnya pengaruh orientasi etika terhadap rekomendasi internal auditor melalui tindakan *whistleblowing* sebesar 19,7%, dan pengaruh komitmen organisasi terhadap rekomendasi internal auditor melalui tindakan *whistleblowing* sebesar 21,4%.

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

ABSTRACT

This study aims to examine and analyze the effect of ethical orientation and organizational commitment on whistleblowing and its impact on internal auditors' recommendations. Samples and research are all auditors of the SPI unit (Internal Supervisory Unit) at PT Kereta Api Indonesia (Persero). The method used in this research is descriptive and verification methods. The data collection technique is done through primary data by distributing questionnaires.

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

Based on the results of research that has been carried out on the first sub-structure model, it can be seen that simultaneously the magnitude of the influence of ethical orientation and organizational commitment is 40.4% and the remaining 59.6% is influenced by other factors not examined. Meanwhile, partially, the influence of ethical orientation on whistleblowing is 16.8%, organizational commitment to whistleblowing is 19.7%.

The results of the research that has been carried out on the second sub-structure model show that the Whistleblowing Action against the internal auditor's recommendation is 23.1%, then the magnitude of the influence of ethical orientation on the internal auditor's recommendation through whistleblowing is 19.7%, and the effect of organizational commitment on the internal auditor's recommendation through whistleblowing action amounted to 21.4%.

Keywords: *Ethical Orientation, Organizational Commitment, Whistleblowing Action, Internal Auditor Recommendation*