

## Pengaruh etika terhadap niat melakukan whistleblowing dengan locus of control sebagai variabel moderating = The influence of ethics on conducting whistleblowing intention with locus of control as a moderating variable

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### Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk menguji pengaruh etika terhadap niat melakukan whistleblowing dengan menggunakan locus of control sebagai variabel moderating. Model analisis yang digunakan dalam penelitian ini adalah regresi linier berganda, analisa ini didasarkan pada hasil kuesioner yang dapat diolah sebanyak 123 responden yang bersal dari auditor Badan Pengawasan Keuangan dan Pembangunan (BPKP) Provinsi Riau, pegawai Dinas Pekerjaan Umum Provinsi Riau, dan pegawai Dinas Dispora Provinsi Riau. Penelitian ini membuktikan bahwa etika berpengaruh positif secara signifikan terhadap niat melakukan whistleblowing dan locus of control dapat memoderasi pengaruh etika terhadap niat melakukan whistleblowing. Penelitian ini juga memberi kesimpulan bahwa etika auditor BPKP lebih tinggi dibandingkan dengan etika pegawai Dinas. Disamping itu, pengaruh demografi tingkat pendidikan dan masa kerja pada responden auditor berpengaruh terhadap etika auditor, sedangkan pengaruh demografi pada tingkat pendidikan pada responden non auditor tidak berpengaruh terhadap etika responden. Tetapi lama masa kerja pada responden non auditor berpengaruh terhadap etikanya.

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<b>ABSTRACT</b><br>

The purpose of this study to examine the influence of ethics to do whistleblowing intentions by using locus of control as a moderating variable. Model analysis use in this study is multiple linear regression, this analysis is based on the results of the questionnaire which can be processed as much as 123 respondents who come from Finance and Development Supervisory Agency (BPKP) auditor's Riau Province, Civil Servant in Dinas Pekerjaan Umum, dan Civil Servant in Dinas Dispora in Riau Province. This study proves that ethics significantly positive effect on the intention do whistleblowing, whereas locus of control can moderate the influence of ethics to do whistleblowing intentions. This study also suggests that the BPKP auditor's ethics higher than the ethics of Service employee. In addition, demographics influence on the level education and years of service of the respondents auditor can affect the auditor ethics, while the influence of demographics on education level of respondents non auditor can not affect the ethics of respondents non auditor. But, years of service on respondents non

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