

# Pengaruh Moral Intensity, Ethical Decision Making dan Professional Commitment terhadap Whistleblowing Intention Studi pada Instansi Pemerintah Bidang Keuangan = The effect of Moral Intensity, Ethical Decision Making and Professional Commitment to Whistleblowing Intention Study at Government Agencies in Finance

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## Abstrak

### **<b>ABSTRAK</b><br>**

Penelitian ini bertujuan untuk menguji persepsi pegawai atas unethical behaviour dengan variabel moral intensity, ethical decision making dan professional commitment terhadap whistleblowing intention, dengan menggunakan SEM-Lisrel melalui survei terhadap 268 PNS.

Hasil penelitian menunjukkan bahwa moral intensity dan professional commitment berhubungan positif baik dengan ethical decision making maupun whistleblowing intention, namun ethical decision making berhubungan negatif dengan whistleblowing intention serta tidak memediasi hubungan moral intensity-whistleblowing intention dan professional commitment-whistleblowing intention.

Kami menyarankan penelitian berikutnya untuk memperluas sampel dan mengeksplorasi faktor lain yang dapat mendorong whistleblowing intention. Hasil ini memberikan masukan yang mendukung kebijakan dan sistem pengaduan lebih efektif di lingkungan pemerintahan dengan memahami faktor mana yang lebih berpengaruh terhadap niat pegawai melakukan pengaduan.

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### **<b>ABSTRACT</b><br>**

This study aims to examine employee perceptions of unethical behavior with variables of moral intensity, ethical decision making and professional commitment to whistleblowing intention, using SEM-Lisrel through a survey of 268 civil servants.

The results showed that moral intensity and professional commitment were positively related both to ethical decision making and whistleblowing intention, but ethical decision making was negatively related to whistleblowing intention and did not mediate the relationship between moral intensity-whistleblowing intention and professional commitment-whistleblowing intention.

We suggest further research to broaden the sample and explore other factors that can encourage whistleblowing intention. These results provide input that supports the policy and complaints system more effectively in the government institution by understanding which factors are more influential on the intention of employees to make complaints.