

ABSTRAK

Tujuan penelitian ini adalah untuk menguji pengaruh kompetensi, religiusitas, dan *ethical climate* terhadap *whistleblowing* dengan dukungan organisasi sebagai variabel moderasi. Metode penelitian yang digunakan pada penelitian ini adalah metode penelitian kuantitatif. Populasi pada penelitian ini adalah pemeriksa yang bekerja di BPK Perwakilan Provinsi Jawa Timur. Sampel dalam penelitian ini berjumlah 100 pemeriksa dan data yang diolah sebanyak 58 responden. Hasil kuesioner diolah dengan *Structural Equation Model* (SEM) dengan model analisis *Partial Least Square* (PLS).

Hasil penelitian menunjukkan bahwa religiusitas dan *ethical climate* berpengaruh signifikan terhadap niat melakukan *whistleblowing*, namun kompetensi dan dukungan organisasi tidak berpengaruh signifikan terhadap niat melakukan *whistleblowing*. Dukungan organisasi dapat memoderasi hubungan antara kompetensi dan religiusitas terhadap niat melakukan *whistleblowing*. tetapi dukungan organisasi tidak dapat memoderasi pengaruh *ethical climate* terhadap *whistleblowing*.

Kata kunci: Kompetensi, Religiusitas, *Ethical Climate*, Dukungan Organisasi dan *Whistleblowing*



ABSTRACT

This research aimed to examine the effect of competence, religiosity, and ethical climate on the intention of whistleblowing; with organizational support as a moderating variable. Moreover, the research was quantity. The population was 100 auditors who worked at the Representative Audit Board of East Java province. In line with that, there were 100 auditors as a sample. Furthermore, the data analysis technique used a Structural Equation Model (SEM) with Partial Least Square (PLS).

The result concluded that both religiosity and ethical climate had a significant effect on the intention of whistleblowing at the Representative Audit Board of East Java province. On the other hand, competence, as well as organizational support, did not have a significant effect on the intention of whistleblowing at the Representative Audit Board of East Java province. Additionally, organizational support could moderate the relationship between competence and religiosity on the intention of whistleblowing at the Representative Audit Board of East Java province. However, organizational support could not moderate the effect of the ethical climate on the intention of whistleblowing at the Representative Audit Board of East Java province.

Keywords: *Competence, Religiosity, Ethical Climate, Organizational Support, Whistleblowing*

