

RINGKASAN

Penelitian ini merupakan penelitian survei pada Aparatur Sipil Negara (ASN) di Kabupaten Kebumen. Penelitian ini bertujuan mengetahui pengaruh faktor-faktor seperti Komitmen Organisasi, *Reward*, Religiusitas, *Personal Cost*, Tingkat Keseriusan Kecurangan dan *Gender* dalam pengaruhnya terhadap minat Aparatur Sipil Negara menjadi *whistleblower* dengan Saluran Pelaporan Anonim sebagai variabel moderasi.

Populasi dalam penelitian ini adalah seluruh Aparatur Sipil Negara (ASN) yang bekerja di 24 Perangkat Daerah di Pemerintah Kabupaten Kebumen sejumlah 1.432 orang. Jumlah responden yang diambil dalam penelitian ini sebanyak 170 responden. Teknik pengumpulan sampel menggunakan teknik *Nonprobability sampling* dengan metode *purposive sampling*.

Berdasarkan hasil penelitian dan analisis dengan menggunakan bantuan aplikasi Structural Equation Modeling (SEM) dengan metode Partial Least Squares (PLS) 3 menunjukkan bahwa : (1) Komitmen Organisasi berpengaruh positif signifikan terhadap minat Aparatur Sipil Negara menjadi *whistleblower*, (2) *Reward* tidak berpengaruh signifikan positif terhadap minat Aparatur Sipil Negara menjadi *Whistleblower*, (3) *Religiusitas* tidak berpengaruh signifikan positif terhadap minat Aparatur Sipil Negara menjadi *Whistleblower*, (4) *Personal Cost* berpengaruh signifikan negatif terhadap terhadap minat Aparatur Sipil Negara menjadi *Whistleblower*, (5) Tingkat Keseriusan Kecurangan berpengaruh signifikan positif terhadap terhadap minat Aparatur Sipil Negara menjadi *Whistleblower*, (6) *Gender* tidak berpengaruh signifikan positif terhadap minat Aparatur Sipil Negara menjadi *Whistleblower*, (7) Saluran Pelaporan Anonim tidak secara signifikan memoderasi Komitmen Organisasi, *Reward*, Religiusitas, *Personal Cost*, Tingkat Keseriusan Kecurangan dalam pengaruhnya terhadap minat Aparatur Sipil Negara menjadi *whistleblower*.

Implikasi dari kesimpulan di atas yaitu dalam upaya mengetahui faktor-faktor yang mempengaruhi minat Aparatur Sipil Negara menjadi *whistleblower*, Pemerintah Daerah Kabupaten Kebumen perlu menyusun kebijakan yang lebih berpihak terhadap perlindungan diri bagi *whistleblower*. Selain itu, upaya preventif berupa penguatan pengendalian intern perlu ditingkatkan agar tingkat kecurangan dapat diminimalisir. Kabupaten Kebumen juga perlu senantiasa melaksanakan penegakkan integritas dan penanaman budaya kerja bagi para ASN sehingga dapat menumbuhkan Komitmen organisasi yang tinggi bagi para Aparatur Sipil Negara di Kabupaten Kebumen.

Kata Kunci : *Whistleblower, Komitmen Organisasi, Reward, Religiusitas, Personal Cost, Tingkat Keseriusan Kecurangan, Gender, Saluran Pelaporan Anonim.*

SUMMARY

This research is a survey research on the State Civil Apparatus (ASN) in the Regional Government of Kebumen Regency. This study aims to determine the influence of factors such as Organizational Commitment, Reward, Religiosity, Personal Cost, Fraud Seriousness Level and Gender in their influence on the interest of State Civil Apparatuses to become Whistleblowers with Anonymous Reporting Channels as a moderating variable.

The population in this study were all State Civil Servants (ASN) who worked in 24 regional apparatuses in the Kebumen Regency Government, totaling 1,432 people. The number of respondents taken in this research were 170 respondents. The sample collection technique used nonprobability sampling technique with purposive sampling method.

Based on the results of research and analysis of data using the help of the Structural Equation Modeling (SEM) application with the Partial Least Squares (PLS) 3 method shows that: (1) Organizational Commitment has a significant positive effect on the interest of State Civil Apparatuses to become whistleblowers, (2) Reward has no effect positive significant effect on the intention of State Civil Apparatuses to become Whistleblowers, (3) Religiosity does not have a significant positive effect on the interest of State Civil Apparatuses to become Whistleblowers, (4) Personal Cost has a significant negative effect on the interest of State Civil Apparatuses to become Whistleblowers, (5) The Serious Level of Fraud has an effect positive significant effect on the intention of State Civil Apparatuses to become Whistleblowers, (6) Gender has no significant positive effect on the interest of State Civil Apparatuses to become Whistleblowers, (7) Anonymous Reporting Channels do not significantly moderate Organizational Commitment, Rewards, Religiosity, Personal Costs, Level of Seriousness of Fraud in its influence on the interest of the State Civil Apparatus to become a whistleblower.

The implication of the conclusions above is that in an effort to find out the factors that influence the interest of State Civil Apparatuses to become whistleblowers, the Regional Government of Kebumen Regency needs to develop policies that are more in favor of self-protection for whistleblowers. In addition, preventive efforts in the form of strengthening internal control need to be increased so that the level of fraud can be minimized. Kebumen Regency also needs to always uphold integrity and instill a work culture for ASN so that it can foster high organizational commitment for State Civil Apparatuses in Kebumen Regency.

Keywords: Whistleblower, Organizational Commitment, Reward, Religiosity, Personal Cost, Fraud Seriousness Level, Gender, Anonymous Reporting Channels