

SUMMARY

This study aims to examine the effect of attitude, perception of control, and internal control system on whistleblowing intention with organizational support as moderating variable. The population of rhis research is employee who worked at PT KAI DAOP 5 Purwokerto with the sampling technique using is purposive sampling method with SPSS tools.

The results of this research show that: 1) Attitude has a positive influence at KAI employees on the inetention to carry out whistleblowing action. 2) Perception of control has a positive influence at KAI employees on the inetention to carry out whistleblowing action 3) Internal Control System has a positive influence at KAI employees on the inetention to carry out whistleblowing action 4) organizational support cannot moderate the positive relationship between attitudes and intention of whistleblowing 5) organizational support can moderate the positive relationship between perception of control and intention of whistleblowing. 6) organizational support cannot moderate the positive relationship between internal control system and intention of whistleblowing

Keyword: Attitudes, Perceived Control, Internal Control Systems, Whistleblowing Intentions, Organizational Support



RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh sikap, persepsi pengendalian, dan sistem pengendalian internal terhadap niat whistleblowing dengan dukungan organisasi sebagai variabel moderasi. Populasi penelitian ini adalah karyawan yang bekerja di PT KAI DAOP 5 Purwokerto dengan teknik pengambilan sampel menggunakan metode purposive sampling dengan alat SPSS.

Hasil penelitian menunjukkan bahwa: 1) Sikap mempunyai pengaruh positif pada karyawan KAI terhadap niat melakukan tindakan whistleblowing. 2) Persepsi pengendalian mempunyai pengaruh positif pada pegawai KAI terhadap niat melakukan tindakan whistleblowing 3) Sistem Pengendalian Internal mempunyai pengaruh positif pada pegawai KAI terhadap niat melakukan tindakan whistleblowing 4) dukungan organisasi tidak dapat memoderasi hubungan positif antara sikap dan niat melakukan whistleblowing 5) dukungan organisasi dapat memoderasi hubungan positif antara persepsi pengendalian dan niat melakukan whistleblowing. 6) dukungan organisasi tidak dapat memoderasi hubungan positif antara sistem pengendalian internal dengan niat melakukan whistleblowing

Kata Kunci: Sikap, Perceived Control, Sistem Pengendalian Internal, Niat Whistleblowing, Dukungan Organisasi