

## RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh *personal cost*, tingkat keseriusan pelanggaran, serta perlindungan hukum terhadap intensi *whistleblowing* Auditor BPK RI dengan jalur pelaporan anonim sebagai variabel pemoderasi. Teknik pengambilan sampel yang digunakan adalah *cluster sampling*. Sampel penelitian yang diperoleh berjumlah 81 responden. Metode pengumpulan data dilakukan melalui kuesioner dengan menggunakan analisis data berupa Analisis Regresi Berganda dan *Moderrated Regression Analysis* (MRA) pada aplikasi *SPSS v 23 for windows*, serta dokumentasi.

Hasil penelitian ini menunjukkan bahwa tingkat keseriusan pelanggaran dan perlindungan hukum berpengaruh positif terhadap intensi *whistleblowing* Auditor BPK RI, namun *personal cost* tidak berpengaruh negatif terhadap intensi *whistleblowing* Auditor BPK RI. Selain itu, jalur pelaporan anonim tidak memoderasi pengaruh *personal cost*, tingkat keseriusan pelanggaran, serta perlindungan hukum terhadap intensi *whistleblowing* Auditor BPK RI.

Kata kunci: *personal cost*, tingkat keseriusan pelanggaran, perlindungan hukum, jalur pelaporan anonim, intensi *whistleblowing*

## SUMMARY

*This study aims to determine the effect of personal cost, the level of seriousness of fraud, and legal protection to whistleblowing intentions on BPK RI auditors with anonymous reporting channel as a moderating variable. The sampling technique used was cluster sampling. The research samples obtained were 81 respondents. The method of data collection are done through questionnaires with data analysis in the form of Multiple Regression Analysis and Moderrated Regression Analysis (MRA) in SPSS v 23 for windows, and documentations.*

*The results of this study indicate that personal cost, the level of seriousness of fraud has a positive effect to whistleblowing intentions on BPK RI auditors, but personal cost does not negatively affect whistleblowing intentions on BPK RI auditors. In addition, anonymous reporting channel did not moderate the effect of personal cost, the level of seriousness of fraud, and legal protection to whistleblowing intentions on BPK RI.*

*Keywords: personal cost, the level of seriousness of fraud, legal protection, anonymous reporting channel, whistleblowing intentions*