

**ABSTRAK**

**PENGARUH KOMITMEN PROFESIONAL, KOMITMEN ORGANISASI, DAN  
SISTEM PELAPORAN PELANGGARAN TERHADAP INTENSI MELAKUKAN  
*WHISTLEBLOWING***

Studi Empiris Pegawai Dinas Pemerintah Kota Yogyakarta

Elsa Putri Y. Simarmata  
NIM: 212114121  
Universitas Sanata Dharma  
Yogyakarta  
2025

Penelitian ini bertujuan untuk mendapat bukti empiris mengenai pengaruh komitmen profesional, komitmen organisasi, dan sistem pelaporan pelanggaran terhadap intensi melakukan *whistleblowing*. Fenomena rendahnya pelaporan pelanggaran di lingkungan pemerintah daerah menjadi latar belakang pentingnya penelitian ini, khususnya terkait keberadaan sistem pelaporan yang telah disediakan namun belum optimal dimanfaatkan. Penelitian ini dilakukan terhadap pegawai di enam Dinas Pemerintah Kota Yogyakarta, yaitu Dinas Pariwisata, Dinas Kebudayaan, Dinas Perdagangan, Dinas Lingkungan Hidup, Dinas Komunikasi, Informatika dan Persandian, serta Dinas Sosial, Tenaga Kerja, dan Transmigrasi.

Penelitian ini menggunakan pendekatan kuantitatif dengan teknik survei menggunakan kuesioner skala Likert. Sampel dipilih menggunakan metode *purposive sampling* dengan jumlah responden sebanyak 60 orang. Teknik analisis data menggunakan *Partial Least Square Structural Equation Modeling* (PLS-SEM) melalui aplikasi SmartPLS 4.0.

Hasil analisis data menunjukkan bahwa komitmen profesional dan komitmen organisasi tidak berpengaruh signifikan terhadap intensi melakukan *whistleblowing*. Sistem pelaporan pelanggaran berpengaruh terhadap intensi *whistleblowing*. Temuan ini menunjukkan bahwa keberadaan sistem pelaporan yang aman, efektif, dan memberikan perlindungan terhadap pelapor menjadi faktor utama dalam membentuk niat pegawai untuk melaporkan pelanggaran. Hasil penelitian ini juga menunjukkan pentingnya peran sistem kelembagaan dalam mendorong budaya organisasi yang berintegritas. Implikasi dari penelitian adalah bahwa instansi pemerintah dapat lebih memperkuat infrastruktur pelaporan pelanggaran agar tercipta lingkungan kerja yang terbuka, aman, dan mendukung perilaku *whistleblowing*.

Kata kunci: komitmen profesional, komitmen organisasi, sistem pelaporan pelanggaran, intensi *whistleblowing*.

**ABSTRACT**

***THE EFFECT OF PROFESSIONAL COMMITMENT, ORGANIZATIONAL COMMITMENT, AND VIOLATION REPORTING SYSTEM ON WHISTLEBLOWING INTENTIONS***

*(An Empirical Study of Yogyakarta City Government Employees)*

Elsa Putri Y. Simarmata

NIM: 212114121

Sanata Dharma University

Yogyakarta

2025

*This study aims to obtain empirical evidence regarding the influence of professional commitment, organizational commitment, and the whistleblowing system on whistleblowing intentions. The low rate of whistleblowing reporting within local government is the basis for this research, particularly regarding the availability of a whistleblowing system that has been established but is not yet optimally utilized. This study was conducted with employees in six Yogyakarta City Government departments: the Tourism Department, the Culture Department, the Trade Department, the Environment Department, the Communication, Informatics and Cryptography Department, and the Social, Manpower, and Transmigration Department.*

*This study employed a quantitative approach with a survey technique using a Likert-scale questionnaire. The sample was selected using purposive sampling, with 60 respondents. Data analysis used Partial Least Square Structural Equation Modeling (PLS-SEM) using the SmartPLS 4.0 application.*

*The data analysis results indicate that professional commitment and organizational commitment do not significantly influence whistleblowing intentions. The whistleblowing system does influence whistleblowing intentions. These findings indicate that the existence of a secure, effective reporting system that provides protection for whistleblowers is a key factor in shaping employees' intentions to report violations. The results also demonstrate the importance of institutional systems in fostering an organizational culture of integrity. The implications of this research are that government agencies can further strengthen their whistleblowing infrastructure to create an open, safe, and supportive work environment for whistleblowing.*

*Keywords: professional commitment, organizational commitment, whistleblowing system, whistleblowing intention.*