

ABSTRAK

**PENGARUH KOMITMEN PROFESIONAL DAN
PERSONAL COST TERHADAP INTENSI
WHISTLEBLOWING DENGAN *REWARD* SEBAGAI
PEMODERASI**

(Studi pada pegawai ASN di Sekretariat Daerah Kota Yogyakarta)

Marcellus Grace Narivada
NIM: 222114076
Universitas Sanata Dharma
Yogyakarta
2026

Kasus kecurangan masih menjadi permasalahan yang sering terjadi di sektor publik maupun swasta. Salah satu upaya untuk mengungkap kecurangan adalah melalui tindakan *whistleblowing*. Namun, niat untuk melakukan *whistleblowing* dapat dipengaruhi oleh berbagai faktor, seperti komitmen profesional dan *personal cost*. Selain itu, reward diduga dapat memperkuat hubungan faktor-faktor tersebut terhadap intensi *whistleblowing*. Penelitian ini bertujuan untuk menganalisis pengaruh komitmen profesional dan *personal cost* terhadap intensi *whistleblowing* serta menguji peran reward sebagai variabel moderasi pada pegawai ASN di Sekretariat Daerah Kota Yogyakarta.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data primer diperoleh melalui penyebaran kuesioner kepada 100 pegawai ASN di Sekretariat Daerah Kota Yogyakarta yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan dengan metode Partial Least Squares-Structural Equation Modeling (PLS-SEM) menggunakan aplikasi SmartPLS 4.

Hasil penelitian menunjukkan bahwa komitmen profesional berpengaruh positif terhadap intensi *whistleblowing*. Sementara itu, *personal cost* tidak berpengaruh terhadap intensi *whistleblowing*. Hasil pengujian moderasi menunjukkan bahwa reward mampu memoderasi pengaruh komitmen profesional terhadap intensi *whistleblowing*, tetapi tidak mampu memoderasi pengaruh *personal cost* terhadap intensi *whistleblowing*. Temuan ini menunjukkan bahwa komitmen profesional dan dukungan organisasi melalui reward berperan penting dalam meningkatkan niat pegawai untuk melaporkan pelanggaran.

Kata Kunci: Komitmen Profesional, *Personal Cost*, *Reward*, Intensi *Whistleblowing*

ABSTRACT

***THE EFFECT OF PROFESSIONAL COMMITMENT
AND PERSONAL COST ON WHISTLEBLOWING
INTENTION WITH REWARD AS A MODERATING
VARIABLE***

(Study On Civil Servants at The Regional Secretariat of Yogyakarta City)

Marcellus Grace Narivada

NIM: 222114076

Sanata Dharma University

Yogyakarta

2026

Public and private sector organizations continue to face fraud-related issues. One of the most effective ways to detect and prevent fraud is through whistleblowing. However, an individual's intention to engage in whistleblowing may be influenced by several factors, including professional commitment and personal cost. In addition, rewards are expected to strengthen the relationship between these factors and whistleblowing intention. This study aims to analyze the effects of professional commitment and personal cost on whistleblowing intention and to examine the moderating role of rewards among civil servants working at the Regional Secretariat of Yogyakarta City.

This study employed a quantitative approach using a survey method. Primary data were collected through questionnaires distributed to 100 civil servants at the Regional Secretariat of Yogyakarta City selected using a purposive sampling technique. The data were analyzed using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method with SmartPLS 4 software.

The results indicate that professional commitment has a positive effect on whistleblowing intention. Meanwhile, personal cost does not significantly affect whistleblowing intention. The moderation analysis reveals that rewards moderate the relationship between professional commitment and whistleblowing intention. However, rewards do not moderate the relationship between personal cost and whistleblowing intention. These findings suggest that professional commitment and organizational support through rewards play important roles in enhancing employees' intentions to report wrongdoing.

Keywords: Professional Commitment, Personal Cost, Reward, Whistleblowing Intention.