

ABSTRAK

PENGARUH *GOOD PUBLIC GOVERNANCE*, KOMITMEN ORGANISASI, DAN *WHISTLEBLOWING SYSTEM* TERHADAP NIAT *WHISTLEBLOWING* DENGAN BUDAYA ORGANISASI SEBAGAI VARIABEL MODERASI

(Studi pada Aparatur Badan Pengelolaan Keuangan Pendapatan dan Aset Daerah (BPKPAD) & Inspektorat Kabupaten Klaten)

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Penelitian ini bertujuan untuk mengetahui pengaruh *good public governance*, komitmen organisasi, dan *whistleblowing system* terhadap niat *whistleblowing* dengan budaya organisasi sebagai variabel moderasi. Penelitian ini dilakukan pada aparatur di Badan Pengelolaan Keuangan, Pendapatan, dan Aset Daerah (BPKPAD) serta Inspektorat Kabupaten Klaten yang memiliki peran penting dalam mewujudkan tata kelola Pemerintahan yang baik dan pengawasan internal pemerintah daerah.

Desain penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer yang diperoleh melalui penyebaran kuesioner. Teknik pengambilan sampel menggunakan metode sampling jenuh, yaitu seluruh populasi dijadikan sebagai sampel penelitian. Jumlah responden dalam penelitian ini sebanyak 125 responden. Teknik analisis data yang digunakan adalah *Structural Equation Modeling-Partial Least Square (SEM-PLS)* dengan menggunakan aplikasi SmartPLS 4.

Hasil penelitian menunjukkan bahwa *good public governance* berpengaruh terhadap niat *whistleblowing*, komitmen organisasi tidak berpengaruh terhadap niat *whistleblowing*, *whistleblowing system* berpengaruh terhadap niat *whistleblowing*, dan budaya organisasi mampu memoderasi pengaruh *whistleblowing system* terhadap niat *whistleblowing*. Penelitian ini diharapkan dapat memberikan kontribusi bagi instansi pemerintah dalam meningkatkan niat *whistleblowing* melalui penerapan tata kelola yang baik, penguatan komitmen organisasi, penerapan *whistleblowing system*, serta penciptaan budaya organisasi yang mendukung keterbukaan dan integritas.

Kata kunci: *good public governance*, komitmen organisasi, *whistleblowing system*, budaya organisasi, niat *whistleblowing*.

ABSTRACT

**THE EFFECT OF GOOD PUBLIC GOVERNANCE, ORGANIZATIONAL
COMMITMENT, AND WHISTLEBLOWING SYSTEM ON
WHISTLEBLOWING INTENTION WITH ORGANIZATIONAL CULTURE
AS A MODERATING VARIABLE**

*(A Study on Employees of the Regional Financial, Revenue, and Asset
Management Agency (BPKPAD) and the Inspectorate of Klaten Regency)*

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This study aims to examine the effect of good public governance, organizational commitment, and whistleblowing system on whistleblowing intention with organizational culture as a moderating variable. This research was conducted on employees of the Regional Financial, Revenue, and Asset Management Agency (BPKPAD) and the Inspectorate of Klaten Regency, which play important roles in implementing good governance and internal supervision within local government institutions.

This research employed a quantitative research design using primary data obtained through questionnaires. The sampling technique used was saturated sampling, in which the entire population was used as the research sample. The number of respondents in this study was 125 respondents. The data analysis technique used was Structural Equation Modeling-Partial Least Square (SEM-PLS) with the assistance of SmartPLS 4 software.

The results of this study indicate that good public governance has a positive effect on whistleblowing intention, organizational commitment has no effect on whistleblowing intention, and whistleblowing system has a positive effect on whistleblowing intention. In addition, organizational culture is able to moderate the effect of whistleblowing system on whistleblowing intention. This study is expected to contribute to government institutions in improving whistleblowing intention through the implementation of good governance, strengthening organizational commitment, implementing an effective whistleblowing system, and creating an organizational culture that supports openness and integrity.

Keywords: *good public governance, organizational commitment, whistleblowing system, organizational culture, whistleblowing intention.*