

ABSTRACT

In the midst of fraud cases occurring in government agencies, whistleblowing is an effective early detection act. The purpose of this research is to obtain empirical evidence of internal whistleblowing of employees who are influenced by several factors, namely professionalism, organizational commitment and moral intensity. In addition, the research aims to determine the role of moderation from environmental factors that are the nature of the organization's collectivity.

The population of this research is civil servants working in the Kotawaringin Barat regency. Determination of sample using quota sampling method so obtained 106 respondents from 38 SKPD. The primary data collected through the distribution of questionnaires was then tested using the Moderated Regression Analysis (MRA).

The results of the study concluded that professionalism, organizational commitment and moral intensity positively influence the internal whistleblowing intentions. The role of organizational collectivity is proven to strengthen the influence of organizational commitments and moral intensity towards internal whistleblowing intentions, but insignificant it is a moderate influence of professionalism towards internal whistleblowing intentions.

Keywords: professionalism, organizational commitment, moral intensity, organization's collectivity, internal whistleblowing intention.