

Abstrak

Penelitian ini bertujuan untuk menilai secara empiris pengaruh Profesionalisme, orientasi etika (idealisme dan relativisme), terhadap intensi internal auditor melakukan *whistleblowing*. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di PT. Bank Mandiri (Persero) Tbk.

Teknik pengambilan sampel data menggunakan metode *purposive sampling*, dengan data yang digunakan sebanyak 118 responden auditor yang bekerja di PT. Bank Mandiri (persero) Tbk,. Data yang digunakan dalam penelitian merupakan data primer yang dikumpulkan melalui survei kuesioner secara langsung. Data dianalisis menggunakan analisis regresi berganda yang pengolahannya melalui SPSS 21.

Hasil penelitian menunjukkan bahwa Profesionalisme, orientasi etika idealisme, dan orientasi etika relativisme berpengaruh terhadap *whistleblowing*.

Kata kunci: profesionalisme, orientasi etika, idealisme, relativisme, *whistleblowing*.

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Abstract

Proposed of the research is to measure empirically the influence of professionalism, ethical orientation (idealism and relativism) againts internal intention of auditors conducting to *whistleblowing*. The population of this research were all auditors that worked at PT. Bank Mandiri (Persero) Tbk.

The sampling technique is using *purposive sampling* method by the data that used is 118 auditor respondents worked at PT. Bank Mandiri (Persero) Tbk, The data that used in this research are primary data was collected through a direct questionnaire survey. Data were analyzed using multiple regression analysis that the processing through SPSS 21.

Result of the research showed that professionalism influences, idealistic ethical orientation, and ethical orientation relativism influences to whistleblowing.

Keywords: professionalism, ethical orientation, idealism, relativism, whistleblowing.

