

**USULAN
PENELITIAN DOSEN MUDA**



**Pengaruh Penalaran Moral, Retaliasi, Komitmen Profesional
dan *Locus Of Control* Terhadap Intensi Melakukan
Whistleblowing
(Studi Empiris Pada Lembaga-Lembaga Muhammadiyah di
Yogyakarta)**

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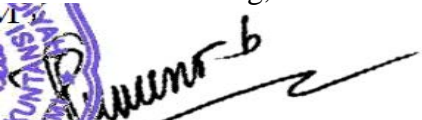
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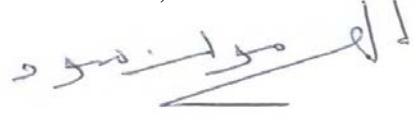
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Ringkasan Penelitian

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang faktor-faktor yang mempengaruhi niat untuk melakukan *whistleblowing*. Identifikasi faktor-faktor yang akan diteliti adalah penalaran moral, retaliasi, komitmen profesional, dan *locus of control*. Sampel yang digunakan dalam penelitian ini adalah karyawan tingkat bawah pada lembaga-lembaga Muhammadiyah yang ada di Yogyakarta dengan menggunakan metode survei.

Hasil penelitian ini diharapkan dapat memberikan masukan kepada manajemen perusahaan pada umumnya dan lembaga-lembaga Muhammadiyah khususnya mengenai pentingnya penerapan sistem *whistleblowing* sebagai bagian dari sistem pengendalian internal, sehingga dapat meminimalisir penyimpangan dan *fraud* dalam organisasi.

Kata kunci: Penalaran Moral, Retaliasi, Komitmen Profesional, *Locus of Control*,
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