

**ABSTRAK**

Penelitian ini dilaksanakan dengan tujuan untuk mengidentifikasi dan menguji apakah terdapat pengaruh *personal cost of reporting*, komitmen organisasi, dan kepuasan kerja terhadap intensi *whistleblowing*. *Prosocial Behavior Theory* dan *Theory of Planned Behavior* adalah dua teori mendasari penelitian ini. Metode pengumpulan data primer yaitu menggunakan kuesioner. Sampel penelitian diambil dengan metode sampling jenuh yaitu kepada responden sebanyak 102 pegawai Otoritas Jasa Keuangan Regional IV Jawa Timur. Data yang diperoleh kemudian diolah menggunakan *software* SPSS 23 dan dianalisis melalui teknik analisis regresi linier berganda. Hasil penelitian ini membuktikan bahwa *personal cost of reporting* berpengaruh negatif secara signifikan terhadap intensi *whistleblowing*, komitmen organisasi tidak berpengaruh terhadap intensi *whistleblowing*, sedangkan kepuasan kerja berpengaruh positif secara signifikan terhadap intensi *whistleblowing*.

Kata kunci: *personal cost of reporting*, komitmen organisasi, kepuasan kerja, intensi *whistleblowing*.

**ABSTRACT**

*This research aims to identify and examine whether personal cost of reporting, organizational commitment, and job satisfaction influence whistleblowing intention. Prosocial Behavior Theory and Theory of Planned Behavior were the base theory used in this research. Method of collecting primary data is using questionnaire. The sample of this research was taken by saturation sampling method. Respondents were 102 employees of Otoritas Jasa Keuangan Regional IV Jawa Timur. Data obtained then processed using SPSS 23 software and analyzed through multiple linear regression analysis techniques. The results of this study prove that personal cost of reporting has negative significant effect on the whistleblowing intention, organizational commitment does not affect the intention whistleblowing, while job satisfaction has a significant positive effect on the whistleblowing intention.*

*Keywords: personal cost of reporting, organizational commitment, job satisfaction, whistleblowing intention.*