

ABSTRACT

Whistleblowing contributes greatly to exposing fraud. Fraud cases in the procurement of goods and services in Banten cost the state hundreds of billions of rupiah. This study aims to examine the factors that may affect whistleblowing intentions in the procurement of goods and services as well as the potential of local culture and the effectiveness of whistleblowing systems that may moderate whistleblowing intentions.

This study uses a quantitative approach in analyzing research. The research design used in this study is survey-based. The population in the study is the Selection Working Group (Pokja) for the Procurement of Goods and Services at the Regency/City level in Banten Province. The research sample is a member of the Procurement of Goods and Services Working Group at the Regency/City level in Banten Province who has direct experience in the procurement process of goods and services. The data analysis technique to test this research uses Structural Equation Modeling (SEM).

The results of this study show that fraud awareness, person-organization fit, perceived behavioral control, and religiosity have a positive effect on whistleblowing intention. The perception of the effectiveness of the whistleblowing system strengthens the influence of fraud awareness and religiosity on whistleblowing intentions. Jawara's cultural values strengthen the influence of perceived behavioral control on whistleblowing intentions. However, this study could not prove that the perception of the effectiveness of the whistleblowing system strengthened the influence of person-organization fit and perceived behavioral control on whistleblowing intention. In addition, this study also cannot prove that Jawara's cultural values strengthen the influence of fraud awareness, person-organization fit, and religiosity on whistleblowing intentions.

Keywords: *whistleblowing intention, perception of the effectiveness of the whistleblowing system, Jawara cultural values, moderation, structural equation modeling.*

