

## **ABSTRACT**

*This study aims to analyze the effect of good governance on whistleblowing Intention through the mediating variabel of publik trust in village governments based on the principles of transparency and accountability. Whistleblowing is considered one of the mechanisms for uncovering violations within organizations. One of the factors that encourages whistleblowing is an individual's perception of good governance within the organization. This study employed a quantitative approach using the Partial Least Square–Structural Equation Modeling (PLS-SEM) analysis method. Data were collected through a survey conducted on 100 students from universities and polytechnics in Semarang City. The results indicate that transparency and accountability have a positive effect on publik trust. Transparency has a positive and significant effect on whistleblowing Intention, whereas accountability does not have a significant effect on whistleblowing Intention. Furthermore, the mediation analysis reveals that publik trust is unable to significantly mediate the relationship between transparency and accountability on whistleblowing Intention.*

*Keywords: Good governance, Publik Trust, Whistleblowing, Village Government, PLS-SEM.*

