

ABSTRACT

Fraud is a global problem that affects all organizations around the world. The results of the Association of Certified Fraud Examiners (ACFE) Indonesia survey show that in Indonesia fraud the most common fraud is through the whistleblowing. There are several factors that influence someone to do whistleblowing. This study aims to prove the effect of attitudes, subjective norms, perceived behavioral control, and perceived authentic leadership on intention internal whistleblowing and to examine the role of perceived organizational support in moderating these interactions. The sample used is civil servant in the Tegal District Government. This study uses purposive sampling for the selection of respondents. The type of data used in this study is primary data. Based on the questionnaire distribution process, the number of samples was 326 respondents. The data collection method used in this study is a questionnaire method with the help of the google form application. The data were analyzed using Structural Equation Modeling-Partial Least Square (SEM-PLS) method with the support of the WarpPLS 7.0 software application.

The results show that attitudes, subjective norms, behavioral control and authentic leadership have a positive effect on intention internal whistleblowing. Thus, attitudes, subjective norms, behavioral control and authentic leadership variables can influence the intention of a civil servant in the Tegal District Government to carry out internal whistleblowing. Meanwhile, perceived organizational support is unable to act as a moderating variable that strengthens the influence of attitudes, subjective norms, behavioral control and authentic leadership on internal whistleblowing intentions

Keywords: Attitude; Subjective Norms, Behavioral Control Authentic Leadership, Perceived Organizational Support, Intention Internal Whistleblowing.

