

ABSTRACT

Various cases of fraud have been revealed in recent times both in the private sector and in the government sector. Whistleblowing system or complaints channel as one way to detect fraud. The intention of an individual to perform an action has three determinants, namely attitudes toward behavior, subjective norms, and perceptions of behavioral control. This study aims to determine the effect of age, gender, organizational commitment, personal cost, the level of seriousness of violations, and status of violators of the intention of conducting whistleblowing.

This study uses sample data, namely the State Civil Apparatus at the University of Diponegoro who works in the fields of Finance, Accounting, Asset Management and Internal Supervisory Units. The total sample of 311 respondents was obtained using saturated or census sampling techniques. Data were analyzed using structural equation modeling, namely Partial Least Squares-Structural Equation Modeling with the help of SmartPLS application version 3.2.8.

The results showed that age, gender, organizational commitment, personal cost, and the seriousness of violations affected the intention to do whistleblowing, while the status of violators did not affect the intention to do whistleblowing.

The theoretical implications from this research are supporting the Theory of Planned Behavior as a theory commonly used to explain whistleblowing intentions and behavior. The role of the State Civil Apparatus as whistleblowers needs to get good support so that it is expected to increase their intensity to take action whistleblowing which in the end violations that may occur can be minimized.

Keywords: intention, whistleblowing, age, gender, organizational commitment, personal cost, seriousness of violations, violator status.

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