

ABSTRACT

This study aims to examine and analyze the influence of individual and collective factors on the intention to commit whistleblowing among employees of the Sharia Savings and Loans Cooperative (KSPPS) in Semarang City and its surroundings. The endogenous variable in this study is the intention to do whistleblowing. Exogenous variables in this study are individual factors consisting of attitudes towards whistleblowing, subjective norms, and perceived behavioral control and collective factors consisting of fear of retaliation, horizontal collectivism and vertical collectivism.

This study used a survey method with a sample of 210 employees of the Savings and Loans and Sharia Financing Cooperative (KSPPS) in Semarang City and its surroundings, selected using a purposive sampling method. The data collection instrument was carried out using a questionnaire that was distributed online.

This study uses path analysis with a research tool in the form of SmartPLS software version 3.2.9 for testing the research hypothesis. The results of the study show that attitudes towards whistleblowing, subjective norms, and horizontal collectivism have a positive effect on the intention to do whistleblowing. Meanwhile, perceived behavioral control, fear of retaliation, and vertical collectivism have no effect on the intention to do whistleblowing.