

ABSTRACT

Increasingly widespread number of fraud cases that have occurred in Indonesia today is increasingly gaining public attention. The government is considered as the organization most disadvantaged by fraud. Legal Entity State University (PTN-BH) in Indonesia are one of the government agencies that cannot be separated from the possibility of fraud in their organization management and whistleblowing into actions that are considered effective for preventing fraud. A person's behavior to reveal fraud depends on predictable intentions from several factors, namely attitudes toward behavior, public service motivation, knowledge, organizational support, and perceptions of protection from retaliation. This study aims to analyze the influence of these factors on whistleblowing intentions of Legal Entity State University (PTN-BH) in Indonesia employees.

Population in this study were 827 employees who worked at least 2 years in the Accounting, Assets, Finance and SPI of Legal Entity State University (PTN-BH) in Indonesia. A sample of 213 respondents was obtained by using a convenience sampling technique. The data analysis method uses the Structural Equation Model (SEM) with the help of the IBM AMOS application.

The results showed that attitudes toward behavior, public service motivation, and organizational support had an effect on whistleblowing intention, while knowledge and perceptions of protection from retaliation did not affect whistleblowing intention.

Keywords: attitude towards behavior, public service motivation, organizational support, knowledge, perception of protection from retaliation, whistleblowing intention, the theory of planned behavior, Structural Equation Model (SEM).