

ABSTRACT

This research aimed to analyze the determinants of whistleblowing intention. Dependent variable is whistleblowing intention, independent variable is trust in superior, and moderating variable is retaliation.

The data used on this research were primary data collected by distributing questionnaires to 125 respondents who work as a government staff at Kantor Walikota Administrasi Jakarta Timur as samples. The sample selection was based on convenience sampling. Furthermore, the test of the hypotheses were carried out through multiple regression analysis by using SPSS 22.

The results of this research showed that trust has a significant effect on whistleblowing intention and retaliation was not proven to be significant in influencing the relationship between trust in superior and the intention of the staff in Kantor Walikota Administrasi Jakarta Timur to report the existence of fraud (whistleblowing).

Keywords: trust in superior, retaliation, whistleblowing intention, government staff, forensic accounting