

## **ABSTRACT**

*The purpose of this research is to examine empirically the influence of individual and situational factors on the internal whistle-blowing intentions among finance department civil servants from government institution (SKPD) in Magelang. More precisely this study used four variables as individual factors (the attitude toward whistle-blowing, the subjective norm, the perceived behavioural control, and organizational commitment) as well as three situational factors (the seriousness of wrongdoing, the status of the wrongdoer, and the personal cost of reporting).*

*A survey questionnaire was distributed to 64 finance department civil servants from government institutions (SKPD) in Magelang. There are seven hypotheses that were tested by using multiple regression analysis.*

*This research found that individual and situational factors successfully predicted a whistle-blowing intention. Specifically, research results indicate there are five antecedents of whistle-blowing intention among civil servants from government institution SKPD in Magelang labelled: the attitude toward whistle-blowing, the subjective norm, the perceived behavioural control, the seriousness of wrongdoing, and the status of the wrongdoer. However, organizational commitment and personal cost does not affect the intention of civil servants in the act of internal whistle-blowing.*

*Keywords : Whistle-blowing intention, individual factors, situational factors, attitude toward whistle-blowing, subjective norm, organizational commitment, seriousness of wrongdoing, status of the wrongdoer, personal cost.*