

ABSTRACT

This research aimed to analyze the influence of organizational factor on whistleblowing intention. The dependent variabel in this research is whistleblowing intention, while the independent variables in this research are fair treatment, cooperativeness, dan ethical climate.

Data were collected from questionnaires distributed to respondents—financial staffs—of all faculties at Diponegoro University using convenience sampling. Of the questionnaires only 69 are completed and returned by respondents, then are used as data. The data were then analyzed using multiple regression models with SPSS 23 software.

The findings show that ethical climate significantly affect whistleblowing intention. Meanwhile, fair treatment and cooperativeness are not significantly associated with whistleblowing intention.

Keywords: fair treatment, cooperativeness, ethical climate, whistleblowing intention, university finance staff, forensic accounting