

ABSTRACT

The purpose of this study was to examine the effect of potential harm and social pressure on Whistleblowing intention with the Organizational Commitment as a moderating variable at Diponegoro University.

Data were collected from questionnaires distributed to 89 financial staff at Diponegoro University. Sample were selected based on Convenience sampling Data then were analyzed using multiple regression analysis and MRA with SPSS 23 software.

The results of this research show that potential harm has a significant effect on Whistleblowing intention but social pressure has no significant effect on the Whistleblowing intention. Organizational Commitment did not play roles in moderating the relationship of potential harm and social pressure on the Whistleblowing intention.

Keywords: Whistleblowing Intention, Moral Intensity, Potential harm, Social pressure, Organizational Commitment, University Finance Staff, Forensic Accounting