

ABSTRACT

This study aims to investigate the determinants of whistleblowing intention and behavior with the perceived seriousness of wrongdoing and the perceived whistleblowing system mechanism as moderators. The theory of Planned Behavior is used to build a whistleblowing behavior model based on the determinants of whistleblowing intention. Data were collected using questionnaires and adopted probabilistic sampling method for sample selection. Total 315 questionnaires were distributed to all employees working at the Primary Tax Service Office in Semarang City but only 268 questionnaires were usable for further analysis. Partial Least Square-Structural Equation Modeling (PLS-SEM) with the WarpPLS 7.0 program was used to test the proposed hypotheses. The findings showed that attitudes towards whistleblowing behavior, perceived ethical climate, and locus of control affect whistleblowing intention. Locus of control no affect whistleblowing behavior. Moreover, whistleblowing intention affects whistleblowing behavior. Finally, perceived seriousness of wrongdoing and perceived whistleblowing system mechanism strengthen the effect of whistleblowing intention on whistleblowing behavior.

Keywords: Whistleblowing, Perceived Ethical Climate, Locus of control, Perceived Seriousness of Wrongdoing