

ABSTRACT

This research was conducted with the aim of analyzing (1). Does personal cost affect the interest of state civil servants to conduct whistleblowing? (2). Does the attitude of behavior affect the interest of state civil servants to conduct whistleblowing? (3) Do subjective norms affect the interest of state civil servants to conduct whistleblowing? (4) Does organizational culture moderate the effect of personal cost on whistleblowing intentions? (5) Does organizational culture moderate the effect of behavioral attitudes on whistleblowing intentions? (6). Does organizational culture moderate the influence of subjective norms on whistleblowing intentions?

The object of this research was carried out at the Semarang Regency Government office. The sample in this study used the random sampling method, namely the technique of taking samples from members of the population which was carried out randomly without considering the strata in the population, so the sample used in this study was 103 people. The data analysis technique used to solve the problems in this study was to use regression analysis with the moderating test.

The results showed that (1). Personal Cost has a positive and significant influence on Whistleblowing Intention, so that hypothesis 1 can be accepted. (2). Behavioral attitudes have a positive and significant effect on Whistleblowing Intention, so that hypothesis 2 can be accepted. (3). Subjective Norms have a positive and significant effect on Whistleblowing Intention, so that hypothesis 3 can be accepted. (4). Organizational Culture can moderate the influence of Personal Cost on Whistleblowing Intention, so that hypothesis 4 can be accepted. (5). Organizational Culture cannot moderate the influence of Behavioral Attitudes on Whistleblowing Intentions, so hypothesis 5 cannot be accepted. (6). Organizational Culture can moderate the influence of Subjective Norms on Whistleblowing Intentions, so that hypothesis 6 can be accepted .

Keywords: Personal Cost, Attitudes, Behavior, Subjective Norms, Organizational Culture and Whistleblowing Intentions.