

ABSTRACT

Fraud is believed to be one of the most critical threats and challenges in today's private or public sector organizational environment. Based on a survey conducted by ACFE Indonesia Chapter (2020) of organizations/institutions that were disadvantaged, the government ranked first and followed by BUMN, private companies, non-profit organizations. Churches and non-profit organizations are the main targets for fraud. Whistleblowing is a type of disclosure by members of an organization (former or current) about illegal, immoral or unscrupulous practices without legal legitimacy. This study aims to examine the effect of attitudes, subjective norms, behavioral control on whistleblowing intentions with organizational support as a moderating variable.

This study used a sample of 79 employees of the Maluku Protestant Church Synod office with the sample method used, namely purposive sampling. The analytical technique used is Moderated Regression Analysis (MRA). Based on the results of the study, it was found that the attitude variable, subjective norms did not directly affect whistleblowing intentions, while behavioral control had an effect. Organizational support has an influence on attitudes, while organizational support cannot moderate subjective norms, behavioral control.

Keywords: Whistleblowing, Attitudes, Subjective Norms, Behavioral Control, Support Organization