

ABSTRACT

Amid the rampant cases of fraud that occur in government institutions, whistleblowing into effective action to do. One's behavior for whistleblowing depends on predictable intentions with three basic components of attitude, subjective norms and perceived behavioral control. This study aims to obtain empirical evidence on the influence of attitudes, subjective norms and perceived behavioral control on the whistleblowing intentions with retaliation as a moderating variable.

Population in this research is 147 administrators of local property in Semarang City Government. A sample of 108 people was obtained by using probability sampling technique that is proportionate stratified random sampling. Method of data analysis using partial least square (PLS) with SmartPLS version 3.2.7.

The results showed that the attitude, subjective norm and perceived behavioral control had positive effect on the whistleblowing intentions. Retaliation can moderate the influence of subjective norms and perceived behavioral control on the whistleblowing intentions, but retaliation cannot moderate the influence of attitudes on the whistleblowing intentions.

Keywords : attitude, subjective norm, perceived behavior control, retaliation, whistleblowing intentions, the theory of planned behavior, Partial Least Square (PLS).