

ABSTRAK

Penelitian ini bertujuan untuk menganalisis secara empiris pengaruh *attitude toward behavior*, *subjective norm*, *perceived behavioral control*, dan *retaliation* terhadap *whistleblowing intention*. Penelitian ini menggunakan data primer dengan menggunakan kuesioner yang disebarakan secara *online* melalui *google form*.

Populasi dalam penelitian ini adalah mahasiswa akuntansi Universitas Pembangunan Nasional “Veteran” Yogyakarta. Sampel dalam penelitian ini adalah mahasiswa akuntansi Universitas Pembangunan Nasional “Veteran” Yogyakarta yang dipilih dengan metode *purposive sampling* dan diperoleh 234 responden. Data kuesioner diuji dengan menggunakan SPSS versi 24. Metode statistik untuk pengujian hipotesis dengan menggunakan analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa *attitude toward behavior*, *subjective norm*, *perceived behavioral control* berpengaruh terhadap *whistleblowing intention* sedangkan *retaliation* tidak berpengaruh terhadap *whistleblowing intention*.

Kata Kunci : *Attitude toward Behavior, Subjective Norm, Perceived Behavioral Control, Retaliation, Whistleblowing Intention*

ABSTRACT

This study aims to analyze empirically the effect of attitude toward behavior, subjective norm, perceived behavioral control, and retaliation on the whistleblowing intention. This study uses primary data using a questionnaire distributed online through the google form.

The population in this study were accounting students of Universitas Pembangunan Nasional "Veteran" Yogyakarta as many as 646 students. While the sample in this study were accounting students of Universitas Pembangunan Nasional "Veteran" Yogyakarta that qualified through a purposive sampling method. The number of samples used in this study as many as 234 respondents. Questionnaire data was tested using SPSS version 24. Statistics Method for testing hypotheses using multiple linear analysis.

The results of the study showed that the attitude toward behavior, subjective norm, perceived behavioral control partially influenced the whistleblowing intention while the retaliation did not influence the whistleblowing intention.

Keywords: Attitude toward Behavior, Subjective Norm, Perceived Behavioral Control, Retaliation, Whistleblowing Intention