ABSTRACT

This research aimed to discover empirical evidence of the effect of attitude, subjective norm, and perceived behavioral control on whistleblowing intention. The variables in this research consisted of the whistleblowing intention as a dependent variable and attitude, subjective norm, and perceived behavioral control as independent variables.

The sample used in this research was 144 accounting students from Diponegoro University who were members of student organizations based on purposive sampling. This research uses primary data through a questionnaire survey and processed by multiple regression analysis with SPSS 25.

The results of this research indicate that attitude and subjective norm have a significant effect on whistleblowing intention. Meanwhile, perceived behavioral control has no significant effect on whistleblowing intention.

Keywords: attitude, subjective norm, perceived behavioural control, whistleblowing intention, accounting students, forensic accounting

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