

ABSTRACT

Factor That Influencing Accounting Students Intention To Do Whistleblowing (Theory Application of Planned Behaviour)

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This study aimed to examine factor that influencing accounting students to do whistleblowing. Variabel that used in this study were Subjective Norm, Attituted Towards Behaviour, and Perceived Behavioral Control as Independent Variable and Intention whistleblowing as Dependent Variable.

The data comes from 210 questionnaires, distributed in three universities are: Lampung of University, Bandar Lampung University, and Malahayati University. Analysis of the data processed using the Partial Least Square (PLS) with SmartPLS 2.0.

The study states that Subjective Norms and attitudes toward no significant effect on the intention accounting students do whistleblowing. Meanwhile, perceived behavioral control has a positive impact on the intention accounting students do whistleblowing.

Key words: *Subjective Norms and attitudes toward, perceived behavioral control accounting students, whistleblowing.*