

## **ABSTRACT**

*This study aims to obtain empirical evidence of the factors that affect the employee's intention to do whistleblowing. Theory of Planned Behaviour is used as a theoretical basis where this study examines the effect of attitude toward whistleblowing, subjective norm, and perceived behavioral control to whistleblowing intention. Moreover, this study also uses retaliation as moderation. Retaliation is hypothesized to weaken the relationship between the factors that affect whistleblowing intention to the whistleblowing intention.*

*The independent variables of this study consisted of attitude toward whistleblowing, subjective norm, and perceived behavioral control. The dependent variable in this study is whistleblowing intention and the moderating variable in this study is retaliation. The Mailed Survey was conducted using a google form and obtained 420 responses. This quantitative study uses the method of Structural Equation Modeling Partial Least Square (SEM-PLS) analysis. Data processing using SmartPLS 3.2.9 program.*

*The results of the analysis show that attitude toward whistleblowing and subjective norm have positive and significant influence on whistleblowing intention. Retaliation doesn't significantly weaken the relationship among attitude, subjective norm, and perceived behavioral control on whistleblowing intention.*

*Keywords : whistleblowing intention, Theory of Planned Behaviour, retaliation*