

ABSTRACT

The purpose of this study was to determine and obtain empirical evidence of factors that influence whistleblowing intentions in bank internal auditors. The population in this study is the State Savings Bank Especially the internal auditor division. Sampling in this study uses a nonprobability sampling method that is saturated sampling with a total of 90 samples. Hypothesis testing analysis techniques using SEM PLS.

The results of this study indicate that attitude towards whistleblowing has positive and significant effect on whistleblowing, subjective norms have a negative and significant effect on whistleblowing, behavioral control perception has a negative and significant effect on whistleblowing and organizational commitment has positive and not significant effect on whistleblowing.

Keywords: Whistleblowing, Internal Auditor