

## **ABSTRACT**

The aim of this research is to analyze the role of retaliation in moderating the factors of whistleblowing intention. Those factors include attitude towards behavior, subjective norms, and perceived behavioral control.

Data were collected from questionnaires distributed to accounting students from various universities using purposive sampling. The returned questionnaires were completed by 189 respondents. The obtained data then were examined by using multiple linear regression and MRA with SPSS 25 software.

The findings show that attitude towards behavior and subjective norms has significant effect on whistleblowing intention while perceived behavioral control does not significantly affect the whistleblowing intention. Retaliation was found to unable to moderate attitude towards behavior, subjective norms, and perceived behavioral control towards whistleblowing intention.

**Keywords:** attitude towards behavior, subjective norms, and perceived behavioral control, whistleblowing intention, accounting students