

## ABSTRACT

*This study aims to examine the effect of professional commitment and commitment to independence on internal whistleblowing intentions by adopting the Theory of Planned Behavior (TPB). The respondents were 59 internal auditors of the BPS. Data was collected through a questionnaire which was then analyzed using structural equations. The results of the study show that; First, the attitudes variable have a positive and significant influence on internal whistleblowing intentions; Second, The subjective norms, perceived behavioral control and professional commitment have no significant effect on internal whistleblowing intentions; Third, the commitment to independence has a significant influence on the intention to conduct internal whistleblowing. Overall, the findings of this study suggests that the professional factor in the form of a commitment to independence is a key factor in the intention to conduct internal whistleblowing at the BPS internal auditors.*

*Keywords: Internal whistleblowing intention, Theory of Planned Behavior, Professional commitment, Independence commitment*