

ABSTRACT

This study aims to examine the influence of moral competence, family culture and retaliation toward the act of whistleblowing using Theory of Planned Behavior. This research data conducts through survey with a quantitative approach. The data obtains as primary data and collects through online questionnaires. Population of this research is 612 accounting students class 2017-2020 at the Faculty of Economics and Business, Jenderal Soedirman University. The sample of the study uses convenience sampling and proportional stratified sampling to determine the average number of respondents in each class.

Data analysis using SPSS for Windows. The results of this study indicate that (1) moral competence has a positive effect on the act of whistleblowing, (2) family culture has influences the act of whistleblowing, and (3) retaliation has no effect on the act of whistleblowing. The implications of this research are, to increase students' desire to take whistleblowing actions and pay more attention to the factors that influence whistleblowing actions.

Keywords: Whistleblowing, Moral Competence, Family Culture, Retaliation,
Theory of Planned Behavior