

ABSTRACT

The rise of the problem of violations and violations in business and the profession attracts public attention, especially in the accounting field. As a result, public confidence in the accounting profession has decreased. One way to restore public trust is to do whistleblowing. One of his concerns is education regarding ethics, morals, professional commitment and self-control.

This study aims to obtain empirical evidence regarding the effect of moral intensity, professional commitment, and locus of control on whistleblowing actions. The object of research used is the 2018-2021 Telkom University Accounting S1 student study program.

The data collection method was carried out by distributing questionnaires to students of the Accounting S1 study program at Telkom University. The sample collection using convenience sampling technique obtained the number of samples from the study as many as 145 respondents. With data analysis techniques using multiple linear regression analysis.

From the results of testing using SPSS 25 software, the results obtained simultaneously independent variables consisting of moral intensity, professional commitment and locus of control have a simultaneous effect on whistleblowing. The partial test shows that the variable of professional commitment and external locus of control does not partially affect the whistleblowing action, then the moral intensity variable and the internal locus of control partially affect the whistleblowing action.

Results Based on the research, for companies based on the results of research, moral intensity and internal locus of control have an influence on whistleblowing. Thus the company suggests providing moral training to employees through the introduction of whistleblowing. With the morale and introduction of whistleblowing, it is hoped that it will increase accountability in business activities and it is hoped that the intensity of whistleblowing can be further increased.

Keywords: Moral Intensity, Professional Commitment, Locus Of Control, Whistleblowing Action.