



INTISARI

Penelitian ini bertujuan untuk mengidentifikasi faktor-faktor yang berpengaruh terhadap intensi terjadinya *whistleblowing* oleh auditor internal khususnya pada sektor perbankan. Penelitian ini menggunakan salah satu variabel dari *theory planned behaviour* (TPB), yaitu sikap positif dan menambahkan variabel *locus of control internal* dan komitmen profesional dan dimoderasi oleh variabel retaliasi. Penelitian ini menggunakan data primer yang diperoleh dengan mengedarkan kuesioner dengan metode *purposive sampling* terhadap anggota auditor internal bank yang masih aktif melaksanakan pemeriksaan pada periode penelitian yang tergabung pada Ikatan Auditor Intern Bank (IAIB). Sebanyak 105 data dianalisis dengan menggunakan SPSS. Hasil penelitian ini menunjukkan bahwa sikap positif, *locus of control internal*, komitmen profesional berpengaruh positif terhadap intensi *whistleblowing* internal. Selain itu, variabel retaliasi terbukti memoderasi secara negatif pengaruh sikap positif dan *locus of control internal* terhadap intensi *whistleblowing* internal. Namun, variabel retaliasi tidak dapat memoderasi komitmen profesional terhadap intensi *whistleblowing* internal.

Kata Kunci: Sikap positif, *locus of control internal*, komitmen profesional, retaliasi, intensi *whistleblowing* internal, auditor internal bank, *theory of planned behaviour*.



ABSTRACT

This research aims to identify factors that influence whistleblowing intentions by internal auditors, especially in the banking sector. This research used one variable from the theory of planned behavior (TPB), namely positive attitude, and added the internal locus of control and professional commitment variables and was moderated by the retaliation variable. This research used primary data obtained by distributing questionnaires with a purposive sampling method to members of bank internal auditors who were still actively carrying out audits during the research period and who were members of the Bank Internal Auditor Association (IAIB). A total of 105 data were analyzed using SPSS. The results of this study showed that a positive attitude, internal locus of control, and professional commitment had a positive effect on internal whistleblowing intentions. In addition, the retaliation variable is proven to negatively moderate the influence of positive attitudes and internal locus of control on internal whistleblowing intentions. However, the retaliation variable could not moderate professional commitment to internal whistleblowing intentions.

Keywords: *Positive attitude, internal locus of control, professional commitment, retaliation, internal whistleblowing intentions, bank internal auditors, theory of planned behavior.*