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**THE INFLUENCE OF MORAL REASONING, RETALIATION,
ORGANIZATIONAL COMMITMENT AND LOCUS OF
CONTROL AGAINST WHISTLEBLOWING INTENTIONS**

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ABSTRACT

This research was intended to examine the influence of moral reasoning, retaliation, organizational commitment and locus of control on whistleblowing intention. The sample used in this research is lower level employees who manage finance at Muhammadiyah education institution in Yogyakarta (Indonesia). Data were collected by using survey method. The impact of moral reasoning and organizational commitment to whistleblowing intention are unacceptable. The results of this study are expected to enrich the knowledge of management about the importance of decreasing negative impact of retaliation on whistleblowing intention. In addition, improving the internal locus of control can have a positive impact on whistleblowing intention. Preparation of management systems also can increase whistleblowing intention. It could be minimize irregularities and fraud in the organization.

Keywords: Moral Reasoning, Retaliation, Organizational Commitment, Locus of Control, Whistleblowing Intention.