

## **ABSTRACT**

*The purpose of this study was to examine and analyze the factors that influence the intention to undertake whistleblowing, a case study at the students in Universitas Muhammadiyah Yogyakarta. Data was distributed and collected by purposive sampling technique to the respondents. The sample used in this study is students who already taken the managemen accounting and internal control management major in the universitas Muhammadiyah Yogyakarta with a total of 104 respondents. The analytical method used is simple regression analysis and multiple regression analysis. From the simple regression the result indicates that Religiosity has a positive significant effect on Whistleblowing Intention. Beside that, the results of the Retaliation has a negative effect on Whistleblowing Intention. Meanwhile the result of Organizational Commitment and Locus of Control doesn't have effect on Whistleblowing Intention.*

*Keywords: Religiosity, Organizational Commitment, Locus of Control, Retaliation, Whistleblowing Intention*