

Abstrak

This study aims to analyze the Effect of Subjective Norms, Attitudes on Behavior, and Behavioral Control Perceptions of the Intention to Conduct Fraud (Whistleblowing). Subjects in the study were accounting students in tertiary institutions with A accreditation in Yogyakarta. In this study a sample of 125 respondents were selected using the purposive sampling method. The analytical tool used is multiple regression analysis. In this study using the Multiple Regression Analysis model. Based on the analysis that has been done, the results show that subjective norms, attitudes towards behavior, perceived behavioral control have a positive effect on the intention of accounting students to take whistleblowing actions,

Keywords: Attitude Towards Behavior, Subjective Norms, Behavioral Control Perception, Intention to Conduct Whistleblowing Actions