

## **ABSTRACT**

*This study aims to determine the magnitude of the Effect of Professionalism, Due Professional Care and Internal Auditor Organizational Commitment to Whistleblowing Intentions on Internal Auditors at PT. Bank Tabungan Negara (Persero) Tbk Bandung Branch Office*

*The research method used is descriptive and verification methods. The analysis used is multiple linear regression analysis, correlation analysis, coefficient of determination and hypothesis testing.*

*The results showed that the Professionalism of Whistleblowing Intention had a significant effect with an influence contribution of 21.1% then Due Professional Care of Whistleblowing Intention had a significant effect with an influence contribution of 18.4% and the Internal Auditor's Organizational Commitment to the Whistleblowing Intention had a significant effect with an influence contribution of 26.0 % and Professionalism, Due Professional Care and Organizational Commitment of Internal Auditors towards Whistleblowing Intention simultaneously have a significant effect with an influence contribution of 63.3%.*

*Keywords: Professionalism, Due Professional Care and Organizational Commitment of Internal Auditors, Whistleblowing Intention*