

Accounting Students' Perceptions: Anticipatory Socialization, Professional Commitment, and Moral Intensity Regarding Whistleblowing Intentions

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ABSTRACT

The purpose of this research is to provide accounting students with a thorough conceptual framework for internal whistleblowing, which will subsequently be empirically validated. In order to achieve this goal, the study looks at the moderating effect of moral intensity perception and the mediating role of professional commitment in relation to *anticipatory socialization*'s impact on the inclination to report infractions. The study's target demographic consists of accounting majors who plan to graduate in 2024. A survey that is self-administered is given to 186 accounting students. To evaluate the suggested hypotheses, *route analysis* and moderation regression analysis are also used. The results of the hypothesis test show that the following relationships exist: moral intensity positively influences whistleblowing intention, moral intensity negatively moderates the relationship between professional commitment and whistleblowing intention, and moral intensity does not moderate the mediating effect of *anticipatory socialization* on whistleblowing intention. Positive relationships are found between *anticipatory socialization* and professional commitment, professional commitment and whistleblowing intention, and professional commitment and *professional socialization*. The aforementioned results highlight the significance of incorporating ethical education into undergraduate courses and educating students about the ethical principles, goals, and societal duties of the accounting profession.

Keywords: Anticipatory Socialization; Professional Commitment; Moral Intensity; Whistleblowing Intentions

INTRODUCTION

Fraud is defined as an act committed when there is an opportunity, pressure, or justification to do so, and it can occur in various contexts, from the family environment where habits are first formed, to educational institutions, and even in professional organizations such as companies or government agencies (Chairoel et al., 2020; Kurniawati & Djasuli, 2022; Nani et al., 2021; Nurharjanti, 2017; Rosalia, 2018; Wardani, 2020). The rising number of fraud and violations in the corporate and professional world, particularly in accounting, has attracted significant public attention.

A recent case in Makassar involved irregularities in accounting practices within a government department. The Head of the Regional Technical Unit (*UPTD*) was found to have imposed unlawful levies on street vendors (*PKL*) in the Konrerong culinary sales area. This act violated Law Number 20 of 2001, Article 12(e) or letter D, concerning the eradication of

corruption. Such incidents erode public confidence in the accounting profession. Whistleblowing is considered a key mechanism to prevent violations and restore trust in accounting (Kodir, 2023).

Whistleblowing is a complex act that affects both individuals and organizations. It serves as a crucial measure to curb fraudulent activities. Increasingly, whistleblowers use social media to reveal unethical business practices (Suhartini et al., 2023). According to Kristen & Wacana (2019), whistleblowing can be conducted through two models: anonymous, where the reporter's identity is concealed, and non-anonymous, where the identity is disclosed to the public.

Globally, whistleblowing has surged, especially after major financial scandals such as Enron (2001), PT Kimia Farma (2002), PT Telkom, and PT Bank Capital Indonesia. In Indonesia, cases like Gayus Tambunan's tax evasion at the Directorate General of Taxes (*DJP*), exposed by Susno Duadji, highlight the role of whistleblowers in uncovering fraud (Ketut et al., 2019).

Academic abuse, including plagiarism, falsification of degrees, soliciting help for assignments, and cheating on attendance, is prevalent in higher education and particularly in accounting programs. This suggests that accounting education can influence the development of unethical behavior. However, higher education also plays a vital role in shaping professional integrity (Suhartini et al., 2023).

There is a pressing need to study students' intentions to blow the whistle, as this is pivotal in shaping the morality, ethics, and character of future professionals, especially in accounting. Understanding the motives and influencing factors behind whistleblowing can help prepare students to face ethical dilemmas in their careers. Professional dedication and moral intensity are key factors that may affect students' willingness to report misconduct.

While previous research has focused on university students due to their diverse educational backgrounds (Namazi et al., 2023), this study targets soon-to-graduate vocational and polytechnic students. These students benefit from practical training and real-world experience, making them well-prepared for the dynamic demands of the workplace.

Recent studies have highlighted the importance of whistleblowing in accounting and higher education ethics. For instance, Suhartini et al. (2023) examined the use of social media in whistleblowing but did not address the specific motivations of accounting students. Kristen & Wacana (2019) discussed whistleblowing models but did not explore their application among vocational and polytechnic students. This gap underscores the need to understand how whistleblowing intentions develop within educational systems, particularly in accounting programs, which directly impact professional behavior.

The objective of this study is to explore the motivations of vocational and polytechnic students in whistleblowing situations, particularly within the accounting sector, and to analyze the factors that influence their decision-

making. The study also aims to provide recommendations for curriculum development to better prepare students for real-world ethical dilemmas, promoting a culture of accountability and responsibility in the workplace.

METHOD

This study employed a quantitative methodology by examining empirical models that have been used in the past. By examining the effects of professional dedication, moral intensity, and anticipatory socialization as well as taking mediating and moderating factors into account, this method investigates causal links. The research's target demographic consists of accounting students who will graduate in 2024. Proportionate Stratified Random Sampling was employed in conjunction with a purposive sampling method.

This research used primary data obtained from questionnaires. The quantitative data collected was then analyzed further. Questionnaires were distributed to respondents between January – March 2024 which resulted in 186 respondents. This research consists of four variables, namely anticipatory socialization, professional commitment, moral intensity as independent variables (X) and accounting students' whistleblowing intentions as the dependent variable (Y).

Primary data was collected by distributing questionnaires containing statements to respondents regarding anticipatory socialization, professional commitment, moral intensity and whistleblowing intentions of accounting students. Respondents' answers were evaluated using five answer choices, each of which was given a weighted score: Strongly Agree (SS) = 5, Agree (S) = 4, Neutral (N) = 3, Disagree (TS) = 2, Strongly Disagree (STS) = 1

SmartPLS was used throughout the entire data testing and hypothesis testing process in this study. Data analysis goes through multiple inspection phases. Validity and reliability test analysis is part of the initial step. In the following phase, route analysis is used to test the hypothesis and assess how the independent variable and mediating variable affect the dependent and dependent variables. Next, moderated regression analysis (MRA) is used in this study to test the moderating variable.

RESULTS AND DISCUSSION

Validity Test Result

Validity tests have been carried out on questions originating from the variable's anticipatory socialization, professional commitment, moral intensity, and whistleblowing intentions. From the results of the validity test, no invalid questions were found, so all questions were included in the subsequent analysis. A validity test is considered valid if it has a factor loading value of >0.70 for confirmatory research and >0.60 for exploratory research. The results of the validity test are presented in Table 2.

Table 1. Validity Test Results (outer loading)

Variable	Question	Factor Loadings	Conclusion
Anticipatory Socialization	SA 1	0.821	Valid
	SA 2	0.837	Valid
	SA 3	0.775	Valid
Professional Commitment	KP1	0.734	Valid
	KP2	0.772	Valid
	KP3	0.870	Valid
	KP4	0.912	Valid
Moral Intensity	IM1	0.787	Valid
	IM2	0.876	Valid
	IM3	0.829	Valid
	IM4	0.769	Valid
	IM5	0.742	Valid
Niat Whistleblowing	NW1	0.847	Valid
	NW2	0.828	Valid
	NW3	0.912	Valid

Source: Processed data, 2024

Reliability Test Results

When the coefficient of determination for reliability is greater than 0.6, it is deemed satisfactory. Based on a reliability analysis, the values of the Cronbach alpha coefficient for the following variables were determined: Whistleblowing Intention was 0.828, Professional Commitment was 0.818, Moral Intensity was 0.861, and Anticipatory Socialization was 0.740. Table 2 below has all the details you need to know about the analysis results' reliability:

Table 2. Reliable Test Result (Cronbach Alpha)

Variable	Cronbach's Alpha	Information
Anticipatory Socialization (SA)	0.740	Reliable
Professional Commitment (KP)	0.818	Reliable
Moral Intensity (IM)	0.861	Reliable
Whistleblowing Intention (NW)	0.828	Reliable

Source: Processed data, 2024.

Following a reliability test, information was discovered that the variables associated with Professional Commitment (0.878), Whistleblowing Intention

(0.897), Moral Intensity (0.9900), and Anticipatory Socialization (0.852) all had Composite Reliability values of 0.852. The test results are displayed below in Table 3:

Table 3. Reliability Test Result (Composite Reliability)

Variable		Cronbach's Alpha	Information
Anticipatory Socialization (SA)	Socialization	0.852	Reliable
Professional Commitment (KP)	Commitment	0.878	Reliable
Moral Intensity (IM)		0.900	Reliable
Whistleblowing Intention (NW)	Intention	0.897	Reliable

Source: Processed data, 2024

Average Variance Extracted Test Result

Each variable's discriminant validity is assessed using the Average Variance Extracted results. A construct exhibiting strong validity is one whose AVE value is more than 0.5. Construct validity is checked using AVE testing, and meeting the validity requirements requires an AVE value greater than 0.5. It is possible to determine that all of the data utilized is legitimate by looking at all of the AVE values of the data evaluated over 0.5. Table 4 below displays the findings of the validity test as well as the AVE value for every variable statement:

Table 4. AVE Test

Variable	AVE	Information
Anticipatory Socialization (SA)	0.658	Valid
Professional Commitment (KP)	0.644	Valid
Moral Intensity (IM)	0.643	Valid
Whistleblowing Intention (NW)	0.745	Valid

Source: Processed data, 2024

Analysis Result

Table 5. Determination Coefficient Test

Variable	R Square	Adjusted R Square
Whistleblowing	0.577	0.570

Source: Processed data, 2024

The statistics on the coefficient of determination are shown in Table 6, and the Adjusted R Square test results are 0.570. This indicates that the factors of professional dedication, moral intensity, and anticipatory socialization have a 57% influence on whistleblowing intentions. In the meantime, factors other than the independent variables examined in this study account for 43% of the explanation.

Test Results Direct Effect Path Coefficient

Testing the idea that two influencing (independent) factors have a direct impact on the impacted (dependent) variable is possible with the use of direct effect path coefficient analysis. Without the use of any mediating or moderating variables, the first step of hypothesis testing examines the relationship between the direct variable and the independent variable on the dependent. Testing for direct effects was done in order to verify the first, second, third, and fifth hypotheses.

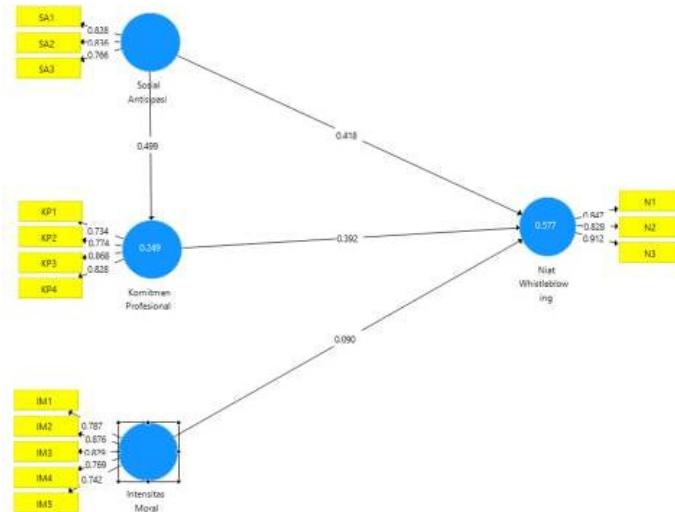


Figure 1. Direct Effect Test Results

Source: Processed Data, 2024

The figure above shows how the path of the independent variable to the dependent is carried out, based on testing the first hypothesis, second hypothesis, third hypothesis and fifth hypothesis through the direct effect path coefficient, the results are obtained in the following table:

Table 6. Direct Effect Hypothesis Test Results

Hypothesis	T Statistic	P Value
Anticipatory Socialization -> Whistleblowing Intention (H1)	5,059	0,088
Anticipatory Socialization -> Professional Commitment (H2)	8,394	0,000

Hypothesis	T Statistic	P Value
Professional Commitment -> Whistleblowing Intention (H3)	5,499	0,000
Moral Intensity -> Whistleblowing Intention (H5)	1,355	0,000
Source: Processed data, 2024		

Indirect Effect Path Coefficient Test Results

The idea that some mediator variables mediate the effect of independent variables on the dependent variable can be tested with the use of indirect effect analysis. This study tested the fourth hypothesis—that professional commitment mediates the effect of anticipatory socialization on whistleblowing intentions—by examining the indirect effect.

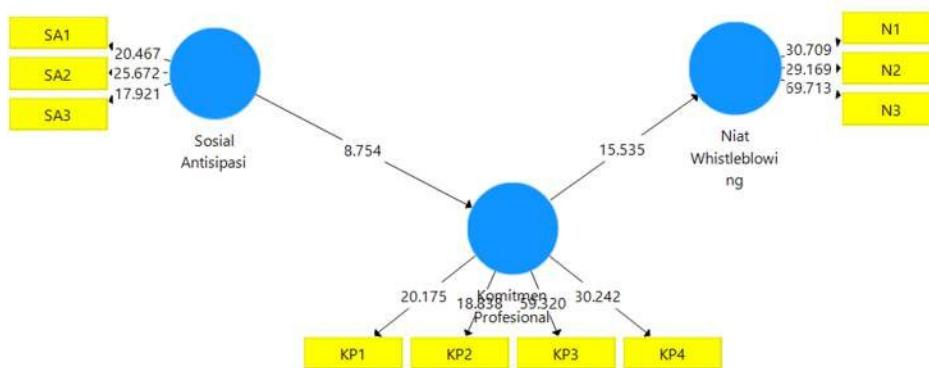


Figure 2. Indirect Effect Test Results

Source: Processed data, 2024

The figure above shows how the variable path of professional commitment mediates the variables of anticipatory socialization and whistleblowing intentions. Based on testing the fourth hypothesis, through the indirect effect path coefficient, the results in the following table are obtained:

Table 7. Indirect Effect Hypothesis Test Results

Hypothesis	T Statistic	P Value
SA-> KP (M) -> NW	6.121	0,000

Source: Processed data, 2024

Moderating Regression Analysis Test Result

Testing moderating variables can help to either strengthen or weaken the relationship between the independent and dependent variables. The study's sixth and seventh hypotheses were tested using MRA analysis.

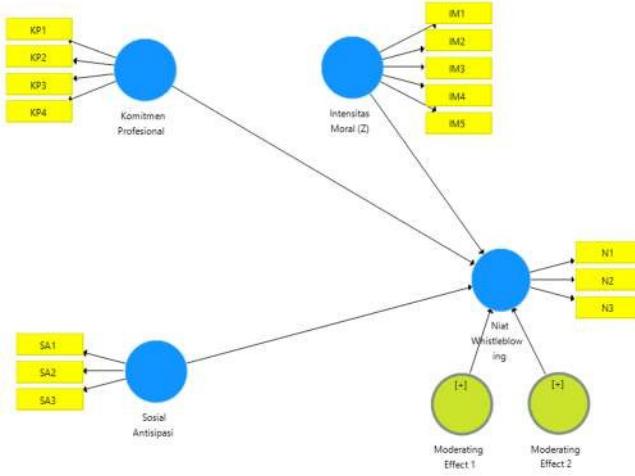


Figure 3. Moderating Regression Analysis Test Results

Source: Processed data, 2024

The course of the moral intensity variable becomes a moderating variable, as seen in the above figure. The moderating variables for the anticipatory socialization variable for whistleblowing intentions in the seventh hypothesis are moral intensity and the professional commitment variable for whistleblowing intentions in the sixth hypothesis. The following table presents the findings from testing the fourth hypothesis using the indirect effect path coefficient:

Table 9. Moderation Variable Test Results

Hypothesis	T Statistic	P Value
KP * IM (Z) -> Whistleblowing Intention	1,677	0,047
SA * IM (Z) -> Whistleblowing Intention	0,189	0,425

Source: Processed data, 2024.

The influence of anticipatory socialization on accounting students' whistleblowing intentions

Based on the results of the hypothesis test, the t count was 5.059 with a significance of 0.088, which explains that there is a positive influence between anticipatory socialization on whistleblowing intentions, so the first hypothesis is accepted.

The results of this study demonstrate a strong relationship between elements of anticipatory socialization and the intention to come clean in accounting students who will graduate in 2024. These findings may be explained using the Planned Behavior Theory (TPB) conceptual framework. According to data analysis findings, pupils who have experienced higher

degrees of anticipatory socialization are more likely to view whistleblowing favorably as a behavior that upholds morality and ethical compliance. The impact of the subjective norm factor—which is a substantial social pressure from the environment that includes support from friends, family, and lecturers—on students' intention to engage in whistleblowing has also been demonstrated. It has also been demonstrated that perceived behavioral control matters; students who believed they had greater control over the repercussions of coming forward with information about misconduct were more likely to do so. These findings support the intricate interaction between psychological and social elements in generating whistleblowing intentions and offer empirical corroboration of the theory of planned behavior's tenets. As a result, this study not only supports the Planned Behavior theory as a useful framework for understanding whistleblowing behavior, but it also offers helpful information for the creation of instructional and coaching tactics that can encourage students to report misconduct in academic settings.

Previous studies by Yusril et al. (2018) and Satrya et al. (2019) that demonstrate that socialization regarding anticipation has a large favorable impact on accounting students' desire in whistleblowing support this conclusion. This tendency is also linked to the instillation of professionalism values in college students, which prepares them for successful careers in accounting. Additionally, there is a clear connection between this awareness and kids' capacity to plan their futures and comprehend both themselves and their surroundings. Pupils who possess a strong grasp of professional values are typically capable of making thoughtful plans for their future. Additionally, they are more likely to be successful whistleblowers because they see the significance of disclosing fraudulent activity, have a solid awareness of both themselves and their surroundings, and comprehend the fundamental values of the profession. This demonstrates that internal whistleblowing intentions among accounting students rise in tandem with anticipatory socialization. According to Satrya et al.'s (2019) research, students who possess a strong grasp of values are more likely to engage in whistleblowing when their level of anticipatory socialization rises.

The Effect of Anticipatory Socialization on Accounting Students' Professional Commitment

Based on the results of the hypothesis test, the *t* count was 8.394 with a significance of 0.000, which explains that there is a positive influence between anticipatory socialization and Professional Commitment, so the second hypothesis is accepted.

The Theory of Planned Behavior (TPB) serves as the foundation for the hypothesis that anticipates a major positive influence of anticipatory socialization on professional dedication. According to TPB, a person's intentions—which are impacted by their subjective norms, attitudes, and capacity for behavior control—determine their behaviors. In this context, it is

thought that anticipatory socialization—the process through which people get ready for the responsibilities and roles expected in a given environment—strengthens the intention of the individual to behave in a way that aligns with socially acceptable norms and values related to professional commitment. Put another way, people are more likely to stay committed to their job or profession when they have planned ahead for the tasks and responsibilities they would encounter in the workplace. Based on the TPB, we may therefore infer that anticipatory socialization will increase people's intentions and beliefs in fulfilling the societal demands and expectations related to their professional duties, hence favorably and significantly contributing to their professional commitment.

The findings of this study corroborate those of earlier research by Namazi et al. (2023), which found that anticipatory socialization increases the professional commitment of accounting students. According to research findings by Namazi et al. (2023), more training influences the growth of professional commitment, and socialization—which should start long before an auditor joins the company—is crucial to fostering a high degree of professional commitment in new hires. They contend that schools of higher learning in the business sector need to take into account methods for boosting academic devotion to the profession. The internship program, which is a compulsory course for accounting students, is one form of educational institution strategy in building the professionalism of an accountant. Internship is a real simulation of the learning process in the world of work.

The Influence of Professional Commitment on Accounting Students' whistleblowing intentions

The third hypothesis proposed states that professional commitment has a positive effect on whistleblowing intentions. Based on the results of the hypothesis test, the *t* count was 5.499 with a significance of 0.000, which explains that there is a positive influence between professional commitment and whistleblowing intentions, so the third hypothesis is accepted.

The results of this study show a strong correlation between professional dedication and the intention to come clean in accounting students who will graduate in 2024. These findings can be explained using the Planned Behavior (TPB) theory conceptual framework. According to the Theory of Planned conduct (TPB), an individual's conduct is determined by his intentions, which are shaped by his subjective attitudes, subjective norms, and behavioral control. It is considered that accounting students' intents to conduct out whistleblowing against unethical practices or fraud are influenced by their professional commitment, which is a reflection of their level of dedication to ethical standards and integrity in accounting practice. People who exhibit a high degree of professional commitment also tend to be more aggressive about the significance of reporting ethical and norm violations that happen in the field of accounting. Additionally, by perceiving whistleblowing as typical or

acceptable activity in academic and professional settings, this can reinforce their subjective standards. Furthermore, a person's sense of control over whistleblowing can be enhanced by a professional commitment, making them feel more assured and equipped to disclose infractions they come across. Thus, it can be inferred from the Theory of Planned Behavior (TPB) that accounting students' intention to engage in whistleblowing is positively and significantly influenced by their professional dedication. This is so because their attitudes, conventions, and perception of control over this conduct are strengthened by their professional dedication.

The results of this research are supported by previous research conducted by Badrulhuda et al. (2021), Yusril et al. (2018), Wahyu & Mahmuda (2018), who stated that this research found that the professional commitment variable had a positive and significant effect on accounting students' interest in whistleblowing. Based on research by Wahyu & Mahmudah (2018), it was found that students who have reached senior level generally show a higher level of professional commitment. This commitment is influenced by a more mature understanding from senior students regarding the importance of financial reports and compliance with professional codes of ethics. This understanding and commitment can influence their attitudes towards fraudulent behavior as well as the importance of complying with the professional code of ethics. Furthermore, attitudes towards this behavior have the potential to influence a person's intention to carry out whistleblowing. From these findings, it can be assumed that there is a correlation between students' level of professional commitment and their intention to carry out whistleblowing.

The effect of professional commitment mediates anticipatory socialisation on accounting students' internal whistleblowing intentions

Based on the results of the hypothesis test, the t-statistic result is 6.121 with a significance of 0.000 which explains that professional commitment mediates anticipatory socialisation on internal whistleblowing intentions of accounting students, so the fourth hypothesis is accepted.

The Planned Behavior (TPB) theory is supported by the research findings. Through the lens of the Planned Behavior (TPB) Theory, the hypothesis regarding the major role of professional dedication mediating the relationship between anticipatory socialization and internal whistleblowing intents towards accounting students may be examined. TPB highlights how intentions, in turn, are shaped by subjective attitudes, subjective norms, and behavioral control, all of which have a direct impact on an individual's behavior. In this context, it is thought that accounting students' professional commitment to the values of ethics and integrity in accounting practice is strengthened by anticipatory socialization, which is the process of preparing individuals for the demands and roles expected in a certain environment. As a result, it is thought that a high level of professional commitment mediates the

relationship between anticipatory socialization and whistleblowing intentions. This is because people who have been prepared for roles and responsibilities in the accounting profession typically have a strong belief in the significance of reporting ethical and norm violations. Professional dedication can also reinforce personal views of control over whistleblowing and subjective norms. Because it reinforces their attitudes, norms, and perceived control over such action, professional dedication is therefore thought to have a significant mediating role in the relationship between accounting students' anticipatory socialization and whistleblowing intents, according to the TPB.

The findings of this study are consistent with earlier research by Namazi et al. (2023), which found that accounting students' internal whistleblowing intentions are mediated by professional commitment through anticipatory socialization. According to Namazi et al. (2023), a person's moral intensity in an ethical scenario will affect how they make moral decisions. This includes how accounting students make moral decisions and how they perceive moral intensity.

The influence of moral intensity on accounting students' internal whistleblowing intentions

Based on the results of hypothesis testing, the calculated t is 1.358 with a significance of 0.087 which explains that there is a positive influence between moral intensity on whistleblowing intentions, so the fifth hypothesis can be accepted.

Planned behavior (TPB) theory provides an explanation for the hypothesis put out on the positive impact of moral intensity on accounting students' intentions to report misconduct. According to TPB, a person's intentions—which are shaped by attitudes and feelings of control over one's behavior—reflect his behaviors. In this respect, it is thought that accounting students' intents to carry out whistleblowing against ethical violations or fraud are strengthened by moral intensity, which indicates a person's level of sensitivity to ethical and moral difficulties in accounting profession. A person's intention to carry out whistleblowing can be influenced by their strong moral intensity, which can also result in a stronger perspective on the significance of reporting ethical infractions. Furthermore, moral intensity might reinforce subjective standards by making it acceptable or anticipated for whistleblowers to act in academic and professional settings. Additionally, the person may feel more in control of their ability to report violations they come across and more confident as a result of this. Therefore, we may conclude that moral intensity has a favorable and significant impact on accounting students' internal intention to carry out whistleblowing by using the Theory of Planned Behavior (TPB). Their attitudes, conventions, and sense of control over this conduct are strengthened, which is the source of this.

Previous research by Setiawati luh putu & Setiawati luh putu & Sari Maria M. Ratna (2016), Putra et al. (2017), and Rachmawati et al. (2022)

supports the findings of this study by demonstrating that moral intensity has a favorable impact on whistleblowing intentions. Pangestu Pangestu & Rahajeng (2020) came to the conclusion that moral intensity has a major influence on an individual's decision-making process based on their research findings. The moral complexity differs amongst issues.

Moral Intensity Moderates Professional Commitment on accounting students' internal whistleblowing intentions

Based on the results of hypothesis testing using MRA, a statistical t value of 1.677 was obtained with a significance of 0.047, which explains that moral intensity strengthens the relationship between professional commitment and whistleblowing intentions. So, the sixth hypothesis is accepted.

According to the ideas of TPB theory (Theory of Planned Behavior), internal whistleblowing, professional commitment, and moral intensity. According to TPB theory, intentions have an impact on behavior and intentions have an impact on individual attitudes, subjective norms, and perceived behavioral control. One habit that is relevant in this instance is the professional dedication to internal whistleblowing. As a moderating factor, moral intensity probably affects a person's beliefs, perceptions of their own behavioral control, and attitudes toward other people. According to the assessment, there may be a stronger correlation between professional commitment and internal whistleblowing if moral intensity is high. This suggests that those with higher moral intensity than people with lower moral intensity might be more committed to internal whistleblowing on a professional level.

The findings are consistent with the study conducted by Namazi et al. (2023), which discovered that moral intensity both boosts and moderates the link between internal whistleblowing and professional commitment. According to Namazi et al. (2023), whistleblowing is correlated with moral leadership and the relationships between leaders and followers. It also has a moderating effect on the relationship between moral considerations and Indonesian auditors' intentions to report violations— both internally and externally and in an anonymous manner. lays up a conceptual framework for comprehending external auditors' motivations for reporting misconduct. According to the model, there is a high correlation between important individual-level determinants and the intention to report infractions; the association is moderated by a particular moral intensity toward the issues at hand.

The influence of moral intensity moderates the mediating effect of anticipatory socialization on accounting students' internal whistleblowing

Based on the results of hypothesis testing using MRA, a statistical t value of 0.189 was obtained with a significance of 0.425, which explains that moral intensity strengthens the relationship between anticipatory socialization and whistleblowing intentions but is not significant. So, the seventh hypothesis

is accepted.

The association between accounting students' propensity to report infractions internally and anticipatory socialization experiences is strengthened in large part by one's moral strength. The relevant theoretical underpinning is provided by TPB theory, which integrates individual attitudes, social norms, and perceived control over behavior. Within this framework, an individual's moral intensity can be regarded as a component of their attitudes that influence their perspectives on morality and conformity to standards. People who have strong moral convictions are more likely to reinforce the influence of anticipatory socialization while making internal reporting decisions.

The results of this study are in line with research by Namazi et al. (2023) who say that the moral intensity that exists in individuals strengthens the relationship between anticipatory socialization and a person's whistleblowing. Namazi et al. (2023) also explained that educators have a big influence both formally and informally on the moral, ethical and socialization education of students.

CONCLUSION

This study's statistical findings indicate that professional dedication, moral intensity, and *anticipatory socialization* each positively influence accounting students' intentions to engage in whistleblowing, with *anticipatory socialization* also strengthening professional dedication. Students who are more socially prepared and committed to professionalism, especially those with higher moral intensity, are more likely to view whistleblowing as essential and to act accordingly. Moreover, *anticipatory socialization* can help bridge gaps in whistleblowing intentions by enhancing students' professional commitment. For future research, it is suggested to expand the study population for a broader perspective and to include additional variables such as organizational culture. Examining the influence of campus and workplace environments could provide deeper insights into how values and ethics fostered in these settings affect students' willingness to take ethical actions in real-world situations.

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