Jurnal Manajemen dan Akuntansi
Volume 5, Nomor 4, Oktober 2025
e-ISSN: 2962-3987; p-ISSN: 2962-4428, Hal. 382-398
DOI: https://doi.org/10.56910/gemilang.v5i4.2964
Available Online at: https://jurnal-stiepari.ac.id/index.php/gemilang

Factors Affecting the Intention of Accounting Students as Academic Whistleblowers (Study on Undergraduate Accounting Students of Tadulako University)

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Abstract*. This study aims to analyse the factors that influence accounting students' intention to become academic whistleblowers, with a focus on undergraduate accounting students at Tadulako University. The study employs a quantitative method, utilizing data collected from 81 respondents via a Google Form questionnaire. The data were then analysed using the Partial Least Squares (PLS) method, with the support of SmartPLS 4.0 software. The variables examined include subjective norms, attitudes toward behaviour, and perceptions of behavioural control. The study's findings reveal that subjective norms, which represent societal and peer influences, do not have a significant impact on students' intention to act as academic whistleblowers. In contrast, attitudes toward behaviour and perceptions of behavioural control both play a crucial role in shaping this intention. Among these variables, perceptions of behavioural control emerged as the most influential factor, suggesting that students' ability to control their actions and their confidence in handling academic misconduct are critical in fostering their intention to report such behaviour. This highlights the importance of not only promoting positive attitudes toward academic integrity but also strengthening self-control and personal efficacy. Educational institutions, therefore, should focus on enhancing students' self-efficacy and providing appropriate channels and support to facilitate whistleblowing. Encouraging positive attitudes and offering training on self-control can help create an environment where students feel empowered to report academic misconduct without fear of retaliation. This research provides valuable insights for universities and policymakers to develop strategies for improving academic ethics, particularly in relation to reporting and preventing academic misconduct.*

Keywords: *Academik Fraud, Behavioral Control, Students Intention, Subjective Norms, Whistleblower.*

1. INTRODUCTION

According to Prabasa (2021), fraud is an illegal act that is carried out consciously by individuals, both inside and outside the organization, with a specific purpose. This action is a very serious violation of ethical standards, contracts and applicable rules. Fraud usually occurs due to opportunity, pressure, and justification for the behavior.

In recent years, higher education institutions have been in the spotlight due to the tendency for fraud to occur in terms of academic fraud. Academic fraud is a very dangerous offense that jeopardizes the reputation of educational institutions and includes a variety of unethical acts, such as forgery, plagiarism, theft of scientific work, and other irregularities committed to obtain academic benefits. Cheating in higher education seems to be on the rise. Many students are more focused on achieving the end result than the learning process, so ethical principles and truth are often overlooked (Pebriyani, 2022).

Received: Juli 07, 2025; Revised: Juli 21, 2025; Accepted: Agustus 04, 2025; Online Available: Agustus 06, 2025

Survey results using the Turnitin tool showed that 27 out of 75 student documents had text similarity rates between 30% and 83%. This shows the high practice of plagiarism (Wardani, 2023). In addition, at the Computer-Based Written Test (UTBK) at the University of North Sumatra in 2023, it was found that participants brought hidden devices to record exam questions which caused them to be rejected and reported to the authorities (Ernawati et al., 2023). Other fraudulent practices such as thesis jockey services are also increasingly widespread and have even become a concern of the Corruption Eradication Commission (KPK), because they are considered to instill corrupt behavior in the future (Puspa, 2024).

A similar phenomenon also occurred within the campus of Tadulako University. The most recent fraud case even occurred within Tadulako University. On June 2, 2025, the Faculty of Law announced that 56 students were involved in the practice of buying and selling grades. The Dean of the Faculty of Law, Dr. Awaluddin, confirmed that the students would be subject to academic sanctions ranging from a stern warning to a two-semester suspension, and the faculty had prepared a criminal report for the main actors behind this practice (TribunPalu.com). This phenomenon reaffirms the importance of whistleblowing mechanisms on campus.

In particular, the issue of academic fraud among accounting students is in the spotlight. Students majoring in accounting are prepared as future professional accountants who are required to have high integrity and uphold professional ethics. If the habit of cheating has been embedded since the study period, it is very likely that this behavior will be carried over into the world of work (Oranra et al., 2022). This tendency can weaken the ethical foundation of the accounting profession and potentially reduce the level of public trust in financial reports and the accounting profession in general in the future.

According to the results of the 2019 Fraud Indonesia survey, the implementation of the Whistleblowing system is one of the efforts considered successful in preventing fraud. The reporting method through the Whistleblower system is used by 22.6% of people, and is considered quite effective in exposing fraud (Prabasa, 2021).

Whistleblowing refers to the act of reporting violations or irregularities that take place in an organization by individuals who have direct knowledge of these events. A person who takes this action is known as a Whistleblower (Ningrum, 2024). The presence of a Whistleblowing system in an institution reflects the quality of good and transparent governance.

However, not all individuals are willing to become whistleblowers due to psychological and social barriers, one of which is concern about pressure from the surrounding environment (Darmawan et al., 2024). In the context of higher education, students' unwillingness to report fraud may be influenced by fear of stigma from fellow students, the possibility of disruption of interpersonal relationships with lecturers, and the potential for academic sanctions that can threaten the continuity of their studies (Aqsha et al., 2025; Tempomona et al., 2023; Anggriani et al., 2025).

Individual intention to carry out whistleblowing is influenced by various factors. The Theory of Planned Behavior (TPB) approach in behavioral psychology provides a relevant framework to explain this. According to Ajzen (1991), a person's intention is formed through three main components, namely attitude towards behavior, subjective norms, along with perceived behavioral control.

Attitude towards behavior refers to an individual's view of the advantages or disadvantages that may arise from certain actions, subjective norms refer to the way a person sees social expectations from those around him, perceived behavioral control is a measure of the extent to which a person feels they have the authority to carry out what they want (Martiah, 2022).

Although the TPB has been widely applied in various behavioral contexts, research that specifically examines the intention of accounting students to become academic whistleblowers in the Indonesian higher education environment, especially at Tadulako University, is still limited. This creates a research gap that needs to be filled to deeply understand the factors driving intention.

Based on this, the purpose of this study is to analyze a number of factors that influence the intention of accounting students to act as academic whistleblowers. Specifically, this study examines the influence of attitudes towards behavior, subjective norms, and perceptions of behavioral control using the Theory of Planned Behavior (TPB) approach. This research takes the title: “Factors Affecting the Intention of Accounting Students as Academic Whistleblowers (Study on Undergraduate Accounting Students at Tadulako University)”

2. LITERATURE REVIEW

Theory of Planned Behavior

TPB is based on the assumption that individuals generally act based on rational considerations, where they use information available both explicitly and implicitly to evaluate the consequences of actions before deciding to act (Evelyna, 2021). This theory states that a person's behavior is driven by the intention to act, which is formed from various factors internal and external to the individual. The main focus of TPB lies in two aspects, namely how the intention to take an action is formed, and how this intention relates to the actual behavior displayed by the individual (Ansar, 2025).

According to Ajzen (1991), behavior is influenced by through a rational and thoughtful decision-making process. However, this influence is limited to three main aspects. First, individual behavior is more influenced by specific attitudes towards an object or action compared to general attitudes. Second, in addition to attitudes, behavior is also influenced by subjective norms, which are individual beliefs about social expectations or other people's views on actions that should be taken. Third, a person's intention or willingness to engage in certain behaviors is shaped by their views and subjective norms (Wirawan et al., 2022).

TPB was chosen as the conceptual model in this study because it has been widely used and proven effective in explaining the relationship between various cognitive variables that influence intention formation (Silooy et al., 2023). Thus, based on this theory, we can understand that intentions are formed through attitudes towards behavior, subjective norms, along with perceptions of behavioral control owned by individuals (Kusumojati et al., 2024).

Attitude Towards Behavior

Fishbein (2019) explains that attitude is a person's emotional response when accepting or rejecting an object or action, which is evaluated through a bipolar scale such as agree-disagree or good-bad (Hasanah, 2024). In general, attitudes reflect an individual's views or feelings towards something. Attitudes include 3 main components, namely cognitive aspects (awareness), affective (feelings), and conative (actions or behavioral tendencies). The behavior component reflects the real form of how individuals interact with their environment (Ainun et al., 2021).

If students have a positive attitude towards Whistleblowing, as a result they tend to have a stronger intention to act as a Whistleblower. This finding is supported by research by Firman Setiawan & Lisa Martiah (2022), which shows that attitudes towards behavior have a positive effect on the intention to become a Whistleblower. According to this, the hypothesis submission is:

e-ISSN: 2962-3987; p-ISSN: 2962-4428, Hal. 382-398

H1 : Attitudes towards behavior have a positive effect on the intention of accounting students as academic whistleblowers.

Subjective Norms

Subjective norms refer to an individual's perception of social pressure to carry out or avoid a particular action. In other words, subjective norms are a person's perspective on the beliefs of other individuals who can influence his intention in making decisions to act or not act (Sany et al., 2024).

One of the components that influence a person's intention to become a whistleblower is subjective norms. This norm is formed from two main elements, namely normative beliefs and individual motivation to comply with these norms. Normative beliefs are a person's ideas about the social pressure they experience, both to carry out and avoid an action. These beliefs arise after individuals consider behavior based on applicable norms, as well as suggestions or expectations from parties who are considered significant, such as family, friends, lecturers, and peers (Aurila, 2022).

If someone feels that the people around them support or expect them to report fraud, the tendency to have the intention to become a whistleblower will increase. This is reinforced by the results of research from Owusu et al., (2020) which states that subjective norms have a positive influence on the intention of whistleblowing. However, the results of Shodiq and Rosmida's research (2022) state that subjective norms do not have a positive effect on students' intention to reveal fraud because there is no encouragement from the surrounding environment. According to this explanation, the hypothesis submission is:

H2 : Subjective norms have a positive effect on the intention of accounting students as academic whistleblowers.

Perceived Behavioral Control

This perception refers to the level when someone feels capable or has control over the ease or obstacles in carrying out an action. This perception reflects the individual's understanding that the behavior carried out includes the results of his self-control (Shodiq, 2022). Behavior control is influenced by 2 factors, namely internal factors including will, skills, and knowledge, and external factors originating from the surrounding environment (Sari et al., 2022).

A person usually has the intention to take an action if they feel that the behavior can be carried out easily due to support from various factors. The perception that individuals have control over their actions makes them more confident to act without hesitation. For example, someone who feels they have the ability and control over the situation will be more ready to make a decision to report fraud without thinking too much about the risks that may arise (Silooy et al., 2023).

Thus, perceived behavioral control shows a person's level of confidence in their ability to carry out an action. In an academic context, if students feel they have sufficient ability and protection to report violations without fear of experiencing negative consequences, they generally have a stronger intention to act as whistleblowers. This finding is supported by research by Shodiq and Rosmida (2022), Amin et al., (2024) which shows that perceived behavioral control has a positive influence on students' intention to disclose fraud. Based on this, the hypothesis proposal is:

H3 : Perceived behavioral control has a positive effect on the intention of accounting students as academic whisitleblowers.

Intention

According to KBBI, intention is defined as the purpose or purpose of an action and the willingness or desire in the heart to carry out something. Ajzen (2020) explains that intentions reflect individual motivation to act. Before someone actually takes an action, it will generally be preceded by a strong intention. When individuals feel that their actions are socially acceptable and believe that these actions are within their control, the intention to carry out these actions will arise (Christyawan, 2021).

Whistleblower

According to Government Regulation Number 71 of 2000, a whistleblower is defined as an individual who provides information to law enforcement officials or related institutions related to alleged corruption crimes, but is not included in the category of reporters as referred to in the regulation (Shodiq, 2022). Meanwhile, Mardjono Resodiputro defines a whistleblower as someone who reveals confidential information from the environment where the information originated. He also considers whistleblowers as part of justice collaborators, because they assist law enforcement officials in uncovering an offense (Florida, 2024).

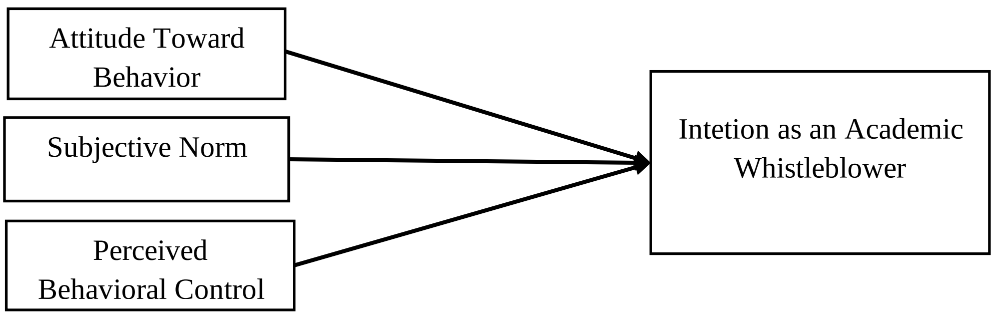

Figure 1. Research Construct

3. RESEARCH METHOD

This study applies a quantitative approach to test the correlation of variables objectively through statistical analysis. The population of this study were 424 undergraduate accounting students at Tadulako University. The sample was determined using the Slovin formula with an error rate of 10%, so the sample was 81 respondents. The data collection technique used in this study was a questionnaire distributed online via Google Form. This questionnaire uses a Likert scale as a measuring tool, where respondents are asked to give their level of agreement with each statement representing indicators of each research variable.

The data analysis technique was carried out using Partial Least Square - Structural Equation Modeling (PLS-SEM) through SmartPLS 4.0 software. The selection of the PLS-SEM method was carried out because this research is a latent variable that can be measured based on its indicators so that it can analyze with clear and detailed calculations.

4. RESULTS AND DISCUSSION

Outer Model Testing

Testing convergent validity, discriminant validity, AVE, composite reliability, and Cronbach's alpha obtained from PLS Algorithm testing. However, since composite reliability is considered a more accurate measure for testing internal reliability in the PLS-SEM approach, this study does not present Cronbach's Alpha values.

Convergent Validity

It aims to measure the degree to which indicators accurately represent the latent variables they measure. This validity is assessed through the correlation between each indicator and its reflective construct in the measurement model. Indicators with a loading factor value exceeding 0.70 are considered optimal because they reflect the indicator's ability to accurately present the construct. But according to Ghozali (2024), the loading factor value between 0.50-0.60 is still acceptable and is considered to meet the criteria for convergent validity.

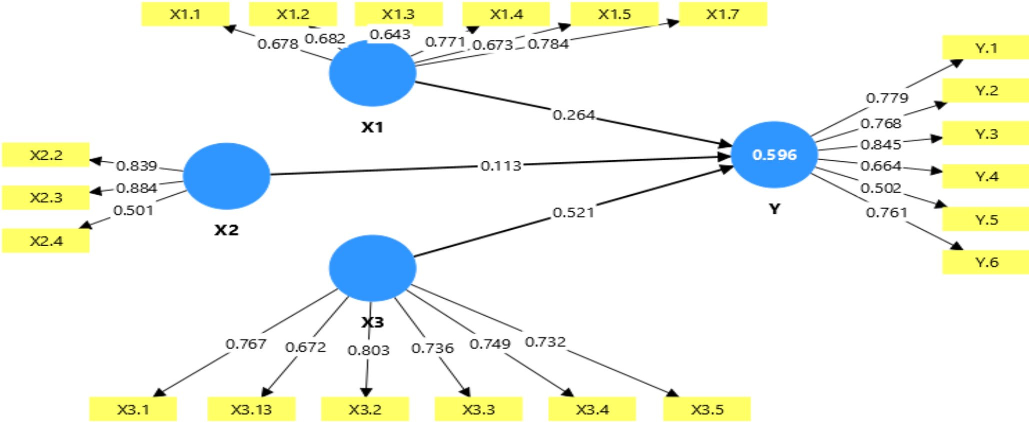

Figure 2. Convergent Validity

Source: Data output processed with SmartPLS 4.0, 2025

Figure 2, shows that measurement through reflection indicators shows that an indicator in the construct changes and another indicator is removed. Thus, all constructs of attitude towards behavior, subjective norms, perceived behavioral control, along with intentions have valid data by having a value above 0.50.

Discriminant Validity

Table 1. Discrimnant Validity

Variable	Attitude Toward Behavior	Subjective Norm	Perceived Behavioral Control	Intention as an Academic Whistleblower
X1.1	0,678	0,411	0,315	0,445
X1.2	0,682	0,344	0,360	0,451
X1.3	0,643	0,179	0,474	0,431
X1.4	0,771	0,375	0,513	0,445
X1.5	0,673	0,364	0,312	0,387
X1.7	0,784	0,412	0,611	0,546
X2.2	0,366	0,839	0,228	0,326
X2.3	0,511	0,884	0,411	0,433
X2.4	0,079	0,501	0,013	0,099
X3.1	0,435	0,366	0,767	0,565
X3.2	0,357	0,211	0,803	0,528
X3.3	0,351	0,112	0,736	0,465

Variable	Attitude Toward Behavior	Subjective Norm	Perceived Behavioral Control	Intention as an Academic Whistleblower
X3.4	0,394	0,149	0,749	0,603
X3.5	0,621	0,306	0,732	0,512
X3.13	0,609	0,446	0,672	0,542
Y.1	0,555	0,267	0,601	0,779
Y.2	0,409	0,214	0,615	0,768
Y.3	0,475	0,342	0,651	0,845
Y.4	0,337	0,360	0,388	0,664
Y.5	0,443	0,462	0,208	0,502
Y.6	0,576	0,334	0,575	0,761

Source: Data output processed with SmartPLS 4.0, 2025

Based on table 1, it can be seen that the cross loading factor value of each indicator against its construct is greater than that of other constructs. That way it can be concluded that it has met the discriminant validity requirements.

Average Variance Extracted (AVE)

The AVE value is used to assess the extent to which the variation in the construct can be explained by the indicators that compose it, while considering the existence of measurement error. The minimum AVE value is 0.50, which indicates that more than half of the indicator variance can be explained by the construct on average.

Table 2. Average Variance Extracted

Variabel	Average Variance Extracted (AVE)	Description
Attitude Toward Behavior	0,500	Valid
Subjective Norm	0,579	Valid
Perceived Behavioral Control	0,554	Valid
Intention as an Academic Whistleblower	0,530	Valid

Source: Data output processed with SmartPLS 4.0, 2025

All variables have an AVE value of at least 0.50, as shown in table 2, that all indicators have met the requirements and show a sufficient level of confidence to continue the analysis.

Composite Reliability

Table 3. Composite Reliability

Variable	Composite Reliability	Description
Attitude Toward Behavior	0,806	Reability
Subjective Norm	0,786	Reability
Perceived Behavioral Control	0,840	Reability
Intention as an Academic Whistleblower	0,843	Reability

Source: Data output processed with SmartPLS 4.0, 2025

Table 3 shows that the test results are very satisfactory and each construct has a high level of reliability test, seen through the CR value of all constructs> 0.70.

Inner Model Testing Results

a. R-Square (R2) Test

The purpose is to determine how much influence the independent variables have on the dependent variable in a model. The classification of the R-Square value is divided into several categories, namely: the value between 0 - 0.10 means weak, the value between 0.11 - 0.30 means moderate, the value between 0.31 - 0.50 is moderate but stronger, while the value above 0.50 means strong (Hair, 2022).

Table 4. R-Square

Value	R-Square	Criteria
Intention as an Academic Whistleblower	0,596	Strong

Source: Data output processed with SmartPLS 4.0, 2025

Table 4 shows the R-Square value for the intention variable of 0.596, indicating that 59.6% of the variability in intention as an academic whistleblower can be explained by a number of independent variables in this model, namely attitude towards behavior, subjective norms, and perceived behavioral control. while the remaining 40.4% is influenced by other factors not included in the research model.

b. Q-Square Test (Q2)

The Q-Square test is an indicator to assess the predictive ability of the model on endogenous constructs. A high Q2 value indicates that the independent variables in the model can effectively predict the dependent variable. The classification of the Q-Square value is divided into several categories, namely; if the Q2 value <0 then it indicates that it is not predictively relevant, 0.01-0.25 is weak, 0.25-0.50 is moderate, and> 0.50 means strong (Hair, 2022).

Tabel 5. Q-Square

Variable	**Q^2**	**Category**
Niat	0,596	Kuat

Source: Data output processed with SmartPLS 4.0, 2025

Based on table 5, the Q2 test results obtained a value of 0.546. This value indicates that the model has a strong predictive relevance to the endogenous construct, namely the intention of accounting students as academic whistleblowers. This shows that the exogenous variables in the model are able to effectively predict these intentions, so this model is suitable for predictive purposes in the context of student academic behavior.

Path Coefficient Test Results and Hypothesis Test

To determine the relationship between the influence of the independent variable and the dependent variable, the hypothesis acceptance criteria are carried out by bootstrapping in the SmartPLS 4.0 program. If the P value <0.5 and the t-statistic value is greater than the t-table (1.96), the hypothesis can be accepted and considered significant. The results of this test are:

Path Coefficient Results (direct effect)

Table 6 shows the results of hypothesis testing for each variable:

Table 6. Path Coefficient

Variabel	**Original sample(O)**	**Sample mean (M)**	**Standard deviation (STDEV)**	**T statistic (|O/STDEV|)**	**P values**
X1 -> Y	0,264	0,268	0,090	2,930	0,003
X2 -> Y	0,113	0,119	0,087	1,299	0,194
X3 -> Y	0,521	0,522	0,102	5,087	0,000

Source: Data output processed with SmartPLS 4.0, 2025

Hypothesis 1

The results of the analysis show that the variable attitude towards behavior (x1) has a t-statistic value of 2.930, and a P-value of 0.003. Because the P-value <0.05 and t-statistic> 1.96. This proves that attitudes towards behavior have a significant effect on student intentions as academic whistleblowers.

Hypothesis 2

The results of the analysis show that testing the subjective norm variable (x2) has a t-statistic value of 1.299, and a P-value of 0.194. Because the P-value> 0.05 and t-statistic < 1.96. This proves that subjective norms do not have a significant effect on student intentions as academic whistleblowers.

Hypothesis 3

The results of the analysis show that testing the perceived behavioral control variable (x3) has a t-statistic value of 5.087, and a P-value of 0.000. Because the P-value <0.05 and t-statistic> 1.96. This proves that perceived behavioral control has a significant effect on student intentions as academic whistleblowers.

Discussion

- The Effect Of Attitude On Behavior On The Intention Of Accounting Students As Academic Whistleblowers

  The results of hypothesis 1 test show that there is a significant positive influence between the attitude variable on behavior on the intention of accounting students as academic whistleblowers at Tadulako University, with a t-statistic value of 2.930 and a P-value of 0.003, the hypothesis is accepted. This finding shows that the more positive students' attitudes towards whistleblowing behavior, the higher their intention to report the academic fraud they witness.

  This result can be explained through several factors that shape the positive attitude of accounting students. First, knowledge of the ethics of the accounting profession fosters high moral awareness. Accounting students view whistleblowing as an action that is in accordance with professional values because they know that integrity and honesty are the basis of the accounting profession. Second, consistent learning experiences emphasize transparency and accountability in academic and professional matters. Third, they realize that whistleblowing is a form of social responsibility to improve the academic environment.

  This result is in line with the Theory of Planned Behavior, which states that a person's attitude towards behavior shows the individual's opinion about the consequences of an action, both positive and negative. When students see Whistleblowing as a good thing for the academic environment, they will foster a supportive attitude and ultimately it will be more attractive to act as a Whistleblower.

The results of this study support the findings of Setiawan and Martiah (2022) which show that attitudes towards behavior affect the intention to report fraud. Nevertheless, a deeper understanding of how academic fraud affects the credibility of the accounting profession in the future supports the positive attitudes of accounting students.

- The Effect Of Subjective Norm On The Intention Of Accounting Students As Academic Whistleblowers

The results of hypothesis 2 testing show that subjective norms have no significant effect on the intention of accounting students as academic whistleblowers at Tadulako University, with a t-statistic value of 1.299 and a P-value of 0.194, the hypothesis is rejected. This finding shows that social pressure or expectations from the surrounding environment do not affect students' desire to do Whistleblowing.

This result can be explained through several perspectives. First, the strong collective culture on Indonesian campuses, including Tadulako University, tends to prioritize harmonious relationships between peers over harsh rule enforcement. Reporting cheating or maintaining good relationships with peers are two things that students often face. Second, students believe that their environment does not encourage reporting fraud because there is no clear institutional support for academic whistleblowing.

Third, Whistleblowers are often perceived as “traitors” or “fakers” in Indonesian society, which causes social pressure to discourage rather than encourage Whistleblowers. Fourth, there are no authority figures or role models who consistently support and promote Whistleblowing behavior on campus.

This indicates that the Theory of Planned Behavior should consider the cultural context as subjective norms do not necessarily encourage morally “right” behavior, but socially “acceptable” behavior.

This result is in line with the research of Silooy et al. (2023) and Shodiq and Rosmida (2022) who found that subjective norms have no significant effect on students' intention to report fraud.

- The Effect Of Perceived Behavioral Control On The Intention Of Accounting Students As Academic Whistleblowers

Based on the results of testing hypothesis 3 proves that perceived behavioral control has the most dominant and significant influence on the intention of accounting students as academic whistleblowers at Tadulalo University. With a t-statistic value of 5.087 and a P-value of 0.000, the hypothesis is accepted. This finding indicates that the higher students' perceptions of their ability and control over whistleblowing, the more likely they are to report academic fraud.

The dominance of perceived behavioral control as a determining factor can be explained through several dimensions. First, the self-ability dimension is students' belief that they have the knowledge, ability, and courage needed to do Whistleblowing. If accounting students understand ethical principles and reporting procedures, they tend to feel more prepared to act as Whistleblowers.

Second, the situational control aspect, which relates to students' beliefs that they have access to adequate reporting and security facilities. Students will be more interested in reporting fraud when they believe their actions will be taken seriously and they will not face excessive negative consequences.

Third, the decision autonomy aspect is the belief that they fully have control over the decision to do whistleblowing and do not depend on approval or support from other parties. Social pressure or relational considerations usually do not affect students who have strong moral principles and make their own decisions. Fourth, the risk anticipation dimension: students' ability to estimate and prepare strategies to deal with the negative consequences of whistleblowing. Students feel they can manage risks will be more courageous to act.

These results are in line with the Theory of Planned Behavior, which emphasizes that perceived behavioral control is a strong clue to behavioral intentions. When someone feels they have full control over their actions, they will be more motivated to implement these intentions in actual behavior.

The results of this study support the findings of Shodiq and Rosmida (2022), and Amin et al. (2024), which show that perceived behavioral control affects students' intention to report fraud. Accounting students' understanding of the moral and professional responsibilities required as prospective accountants increases their perceived control.

5. CONCLUSION AND RECOMMENDATION

From the results of the analysis and discussion of the factors that influence the intention of accounting students to become academic whistleblowers through the Theory of Planned Behavior (TPB) approach, it can be concluded that attitudes towards behavior and perceived behavioral control have a significant effect on the intention of accounting students as academic whistleblowers. Meanwhile, subjective norms have no significant effect on intention.

Perceived behavioral control is the most dominant factor that encourages accounting students to act as whistleblowers.

Suggestions for future researchers to expand sample coverage to various departments and add external factors such as cultural factors and institutional support.

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