

**The Effects of Planned Behavior, Professional Commitment, and Anticipatory
Socialization on Whistleblowing Intention
(Empirical Study of Accounting Students at Universitas Brawijaya)**

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Abstract: The purpose of this research is to analyze the effects of planned behavior, professional commitment, and anticipatory socialization on whistleblowing intention. The population in this study is accounting students of Universitas Brawijaya. This research used primary data that are collected by offline questionnaire distribution. To examine the relation of theory of planned behavior, professional commitment and anticipatory socialization with the whistleblowing intention used regression multiple test with SPSS software version 23.0.0.0. The results of this study showed that all hypotheses are accepted. The results of the analysis show perceived on planned behavior, professional commitment, and anticipatory socialization partially and simultaneously affect positively towards the intention of accounting students to whistleblow. From all the independent variables, professional commitment has the most substantial influence towards whistleblowing intention. This shows that students have perceptions about the environment of students who support it, and a positive attitude towards fraudulent complaints policy and have a view of what is a problem related on how to reveal the fraud.

Keywords: planned behavior, professional commitment, anticipatory socialization, whistleblowing, and intention.

Abstrak: Tujuan dari penelitian ini adalah untuk menganalisis pengaruh dari teori perilaku perencanaan, komitmen profesi, dan sosialisasi antisipatif terhadap niat melakukan whistleblowing. Populasi dari penelitian ini adalah Mahasiswa Akuntansi dari Universitas Brawijaya. Penelitian ini menggunakan data primer melalui kuesioner yang didistribusikan offline. Tes regresi berganda dilakukan untuk menilai hubungan teori perilaku perencanaan, komitmen profesi, dan sosialisasi antisipatif dengan niat whistleblowing dengan menggunakan perangkat lunak SPSS versi 23.0.0.0. Hasil dari studi menyatakan bahwa semua hipotesis disetujui. Hasil dari analisis menunjukkan perilaku perencanaan, komitmen profesi, dan sosialisasi antisipatif secara simultan dan parsial menunjukkan tendensi positif terhadap niat dari mahasiswa akuntansi mengungkapkan kecurangan. Dari semua variabel bebas, komitmen profesi menunjukkan pengaruh paling besar terhadap niat melakukan whistleblowing. Hal ini menunjukkan bahwa mahasiswa akuntansi memiliki persepsi bahwa mayoritas mahasiswa akuntansi setuju tentang whistleblowing, dan setuju terhadap aturan yang berkaitan tentang pelaporan kecurangan serta mahasiswa akuntansi memahami masalah terkait dengan bagaimana cara menyelesaikan kecurangan yang terdeteksi.

Kata Kunci: teori perilaku perencanaan, komitmen profesi, sosialisasi antisipatif, whistleblowing, dan niat.

1. Introduction

Many violations in the accounting sector that occur within and outside the country show the professionalism and violation of the accounting profession. The accounting profession as a professional information provider is precise in maintaining its integrity, namely providing reliable information. If the accountant fails to provide reliable information, therefore it would undoubtedly mislead stakeholders or users of financial statements. Based on the information presented by the accounting profession, this will harm the users of financial statements in making the decision. Consequently, the reported information is wrong; it will result in the wrong decision-making.

On the other hand, confidentiality is an essential element, since it involves the accountant image and the accounting profession. Nonetheless, there are various business cases involving the accounting profession and accountant image that remain bring skepticism within society. Many factors are highlighted including the lack of accounting standards and ethics. Unethical behavior is a relevant issue to the current accounting profession and is supported by Nadirsyah (1993; in Kasidi, 2007) who stated that although the material on the public accountant independence has been taught in Indonesia, some perceptions state that the independence of public accountants remains in doubt.

Fresh graduate from accounting department will face the truth sooner or later. Generally, accounting students would like to pursue accounting-related job after graduated. There are four main field for accounting students to pursue

which is public accountant, company accountant, educational accountant, and government accountant (sector public accountant) (Soemarso, 2004). As a presenter of financial statements, accountant will see an accounting violation in their own entity whether it is intentional or not. It is each individual decision to report any accounting violation. Hopefully, perceptions toward public accountant independence will be recovered throughout the time as the fraud cases are exposed to the public.

The rise of accounting violation cases reflects the unprofessionalism, and the ethical violation of accountants, as well as the fact that as an information provider, accounting profession should deliver reliable information and failure to provide such, can cause losses to financial statements users (Merdikawati, 2012). An attempt to prevent accounting violation in order to restore public confidentiality is by whistleblowing (Merdikawati, 2012).

According to Near and Miceli (2005), whistleblowing is an illegal disclosure by a member of an organization (former employee or current employee); an immoral or unlawful practice under the control of the employer to another party which can influence their actions.

Whistleblowing is an attempt to achieve specific economic and social objectives that the actor expects support from various parties in order to achieve the objectives; yet, the fact is that the actor often receives threats. Elliston (1982) stated that as an employee, the person only has few rights and is most likely to be rejected by other employees.

Also, whistleblowing is not a brand-new issue in the study of ethics. Numerous antecedents are influencing a person in conducting the whistleblowing act, and many studies have already been conducted to investigate the issues. Indonesia, however, is yet to regulate the act of whistleblowing. Indonesia only regulates the protection of witnesses and victims on UU Article no. 13 the year 2006. Substantially, UU merely regulates public crime including the process of protecting witnesses and victims starting from the investigation to the issuance of a court decision, while the context of whistleblowing is regarding the disclosure of facts of an organization.

Cases involving financial fraud occurred in Indonesia as well, including the case of Susno Duaji that disclosed the presence of tax mafia in his institution. This case involved Gayus Tambunan, the Directorate General of Taxation staff. The case was about money laundering and corruption as an attempt to release Susno Duaji from his money laundering charge.

The rise of various cases of whistleblowing, make prospective accountants or auditors interested in exploring the role as a whistleblower. Purnamasari (2016) explained that a whistleblower could be interpreted as “reporting witness,” or “fact disclosure”. In the present, especially in Indonesia, there is an increase in awareness of the importance of reporting and protection systems for whistleblowers. Agencies such as the National Committee on Governance Policy (KNKG) continue to carry out socialization on good governance practices, including the private sector (Semendawai, 2011) and

she has also discussed that big company, which also have good management to accommodate or receive reports from whistleblowers, had implemented the violation reporting system.

Being a whistleblower is not a simple thing. It takes courage and confidence to do it because whistleblower cannot determine the possibility of receiving terror from many parties who do not support their existence. For instance, Agus Sugandhi who works in Garut Government Watch (GGW), an organization that actively monitors corruption in Garut, Agus and his family are being threatened. As an action for protection, the government has made cooperation with various parties to guarantee protection and security for a whistleblower.

Although research on whistleblowing has already been carried out internationally and in Indonesia, research on the perceptions of accounting students on the intention to conduct whistleblowing is still minimum. So, further research needs to be done regarding which variables as the factor effecting students to whistleblowing.

2. Literature Review

2.1 Whistleblowing

As explained by Brandon (2013), whistleblowing is an action taken by one or several employees to expose fraud either done by a company or supervisors to another party. Disclosure shall be conducted not of personal complaint of certain company policy (grievance) or based on slander. Brandon (2013) mentioned that there are two types of whistleblowing:

a. Internal Whistleblowing

It occurs when one or several employees find out about fraud committed by another employee or the

department head. It is, then, reported to the higher management of the company. The main motivation for this type of whistleblowing is to prevent losses of the company.

b. External Whistleblowing

External whistleblowing concerns the case in which an employee finds out about fraud committed by the company and then exposes it to the public because he/she knows that it may cause losses in the society. The main motivation is to prevent losses to society or consumers.

Although there are many whistleblowing cases, there are risks that the whistleblowers should face. In a study by the Ethics Resource Center (2003), it is stated that 44% of non-management employees do not report the violation because they feel uncertain if there will be any follow-up, and fear that the reported violations cannot be kept confidential. The more serious the reported violation cases are, the more violent the revenge will be received by the employee.

Tuanakotta (2010) believes that whistleblower is the employee of the organization (internal party), but it is possible that the one who reports the violation is the external parties (customers, suppliers, communities). The whistleblower should at least be required to provide evidence, information, or a clear indication of the reported violation so that it can be traced or acted.

A whistleblower must possess complete and reliable data in which the data will later be used as evidence. Many are not courageous to be a whistleblower due to its high risks, such as a decline in position or even

termination of employment (PHK). According to Arifin (2005) in Nixson (2013), based on a survey of 233 whistleblowers, 90% of whom lose their occupations upon exposing the fact to the public, and only 16% of whom stop being a whistleblower, while the rest mention that they remain to be a whistleblower, but they are high achieving employees.

2.2 Theory of Planned Behavior

TPB explains about the behavior of individuals arising from the intention of the individual to behave and specific intentions caused by several internal and external factors of the individual. Individual attitude toward behavior includes beliefs about a behavior, evaluation of behavioral results, subjective norms, normative beliefs and motivation to be obedient (Achmat, 2011).

TPB explains the three factors which determine the individual's intention to behave including:

1. Attitude

Attitude is not behavior, but attitude includes preparedness for actions that lead to behavior (Lubis, 2005). On the other hand, attitude is a function of how one evaluates their beliefs toward behavior and evaluating the importance of holding such beliefs (Ajzen, 1991). The beliefs are based on their cognitions that linked to the given attribute with behavior. Evaluation of importance refers to the degree of certainty which people evaluates the importance of their belief. Evaluation of one's belief and their interest of whistleblowing are combined to form an attitude.

Park (2009) used employee TPB as a model, linking between whistleblowing intention and attitude of 296 Korean police officers using multiple regressions analysis. The results of this previous study also indicate that attitude affects whistleblowing intention.

2. Subjective Norms

An individual will do a certain behavior if one's behavior is accepted by people who are considered important in his/her life and they understand what he/she will do. Ajzen (1991) believes that subjective norms are a function of normative beliefs about focal behaviors. The beliefs also include the extent of one's motivation to comply with others' expectation.

Empirical studies from Richardson (2012), Park (2019), and Ellis (1999) reveal that subjective norms affect whistleblowing intention. Additionally, those previous studies indicate that subjective norms have a stronger relationship with whistleblowing intention as opposed to attitude and whistleblowing intention.

3. Perception of Behavioral Control

According to the theory, behavioral control is dependent on opportunities or obstacles for one to perform specific behavior Ajzen (1991). Meanwhile, the perceived different factor refers to one's evaluation of the importance of that control in order for them to whistleblow.

Park (2009) found that perceived behavioral control only affects whistleblowing intention if one whistleblows to the internal audience. On the other hand, they find no relationship between perceived behavioral controls and whistleblowing

intention, when the whistleblow targets an external audience.

4. Professional Commitment

Professional commitment is defined as a preference formed by an individual towards a profession (Elias, 2008). Career is a significant aspect in one's life, and professional commitment has an important implication on it. In addition to implying individuals, professional commitment also implies the organization. Professional commitment is associated with increased performance, decreased intention to find a new job, and greater job satisfaction (Elias, 2008). Professional commitment is also related to ethics and the intention of whistleblowing.

Kaplan and Whitecotton (2001) find a positive relationship between the professional commitment of auditors and their whistleblowing intention; auditors who are committed to their profession are more likely to whistleblow. This finding is assumed to be ideal because a high level of professional commitment encourages accountants to behave according to the public interest.

5. Anticipatory Socialization

According to Elias (2008), anticipatory socialization is the attitude and belief adaptation process before being a part of the certain group, and also as a longitudinal process beginning from the secondary school level to the senior level in the organization. Anticipatory socialization consists of four dependent variables: social stereotypes, professional training process, recruitment process and organizational selection process (Sang *et al.*, 2009).

These four variables form expectations on the job descriptions to be performed from a profession..

The knowledge transfer process on professional responsibilities must be conducted correctly given that anticipatory socialization creates a long-term effect on an individual. Responsibility to the financial statement users is one of the main norms in the accounting profession and thus represents the professionalism of accountants.

6. Intention

According to the Big Indonesian Dictionary (KBBI), the intention is 1) the purpose or purpose of action; 2) the will (desire in the heart) to do something. The intention is closely related to one's motivation to take action. If someone acts continuously, it will be able to create a person's behavior that is done continuously.

In TPB, the intention is a process of someone showing his/her behavior. A person will have an intention in him or her to do something before the person shows the behavior he or she wants to show. So that, when a person has positive perspectives, a positive attitude, has a belief that a behavior is acceptable to the environment, and believes that what he does is a result of his or her control so that the individual will have the intention to show behavior.

2.3 Hypothesis

The hypotheses compiled in this research are:

H₁: Perception of subjective norms affects the intention of accounting students on whistleblowing.

H₂: Attitude affects the intention of accounting students on whistleblowing.

H₃: Perception of behavioral control affects the intention of accounting students on whistleblowing.

H₄: Professional commitment affects the intention of accounting students on whistleblowing.

H₅: Anticipatory socialization affects the intention of accounting students on whistleblowing.

3. Research Methodology

In this research, the researcher used the quantitative research method and employed explanatory research. The independent variables in this research are subjective norms, attitude, behavioral control, professional commitment, and anticipatory socialization and the dependent variable is the whistleblowing intention.

The research location for this study was students of Accounting study program at Universitas Brawijaya. The reason for choosing accounting students at Universitas Brawijaya was because they may work in accounting related jobs field that must have the courage to whistleblow. Furthermore, the researcher chose Universitas Brawijaya as a place to research due to the consideration of location adjacent to the researcher as well as the limitations of time and expense.

The population used in this research is students of Accounting study program at Universitas Brawijaya in Malang. The sample itself is a subset of the population, consisting of many elements which can be said as the member of the population (Sekaran & Bougie, 2013, p. 241). Generally, there

are two types of research sampling: probability sampling and nonprobability sampling (Sekaran and Bougie, 2013, p. 245).

Sampling in this research was conducted using random sampling. In this study, the sample used was all class and batch of Accounting study program at Universitas Brawijaya

Due to the observation effectiveness and efficiency, the determination of total sample according on Roscoe (1975) quoted in Sekaran & Bougie (2013), who guide for determining the amount of sample, the sample size for every researcher is ranged from 30 to 500 respondents. Gay & Diehl (1992) has also mentioned that the number of respondents acceptable for a correlational research are at least 30 subjects. Furthermore, Weisberg & Bowen (1977) provides a table of maximum sampling error related to sample size. The table can be seen below:

Figure 3.1 Sample Size Based on Weisberg & Bowen

Sample Size	Error
2.000	2.2
1.500	2.6
1.000	3.2
750	3.6
700	3.8
600	4.1
500	4.5
400	5.0
300	5.8
200	7.2
100	10.3

(Weisberg & Bowen, 1977, p.41)

The author decided to use 150 samples as a standard because he

believes using 100 respondents were not enough due to an acceptable error amounting 10.3. The author believes it was too risky to continue the research further if using 100 respondents. Thus, this research use as many as 150 respondents.

Data was collected using both primary and secondary methods. The questionnaire was divided into two; first part consisted of the background information and the second part comprised of items that measure intention to whistleblow. The data collection method employed offline questionnaire method. The data was tested using Statistical Package for the Social Science (SPSS) ver.23.0.0.0, and conclusions were drawn from the analyzed data.

The scale used is from 1 to 4, in which there is no statement to choose "neutral." So, the respondent is expected to choose the right choice and not choose "neutral."

Equation model of multiple linear regression analysis in this study can be formulated:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Where:

Y = Whistleblowing intention

X1 = Subjective norms

X2 = Attitude

X3 = Behavioral control

X4 = Professional commitment

X5 = Anticipatory socialization

a = Constanta

1.... 5 = coefficient regression independent variable

e = error item

4. Findings and Discussions

4.1 Characteristic of Respondents

This study focuses on accounting students at Universitas Brawijaya as its respondents, and the entire population was used as a research sample or employed the accidental sampling technique. The author conducted data collection for approximately a month by directly distributing offline research questionnaires. The description of the respondent's characteristics can be seen based on the results of questionnaire distribution that had been conducted and was categorized based on gender and age.

The data are distributed equally throughout all ages. On average, college student mostly are 18-22 years old and it can be concluded that most of the answer of the respondents were coming from students in the age of 21, which indicated that many students approximately were in sixth or seventh semester as the representatives of the research. While for the gender, there are no dominant frequencies among genders.

4.2 Research Instrument Test

1. Validity Test

The validity test is used to measure the validity of the questionnaire. The validity testing can be done by comparing index Pearson Correlation with the criteria; where if the value of $r_{\text{count}} > r_{\text{table}}$ with the positive value, then the statement can be declared valid. Based on the research, all statements items used in this study are all valid.

2. Reliability Test

Reliability test is a tool used to indicate the extent to which a measuring

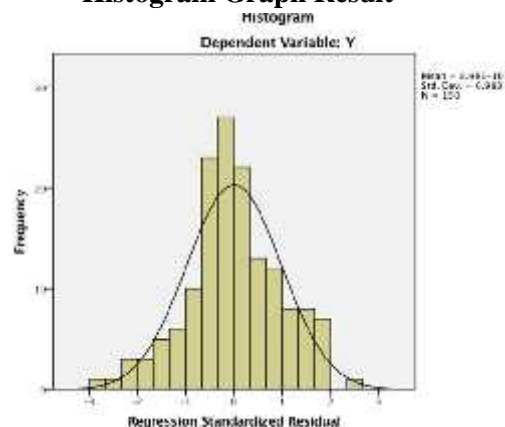
device is reliable or not. If the Cronbach Alpha value is bigger than 0.60, then it is declared as reliable. Based on the research, it shows that all statement items have Cronbach Alpha value > 0.60 that can be concluded that the instruments used in this study are all reliable.

4.3 Classic Assumption Test

1. Normality Test

According to Ghazali (2016), the normality test is used to test whether the variable residual has a normal distribution that can be tested by both graph analysis and statistical tests in the regression model.

Figure 4.1
Histogram Graph Result

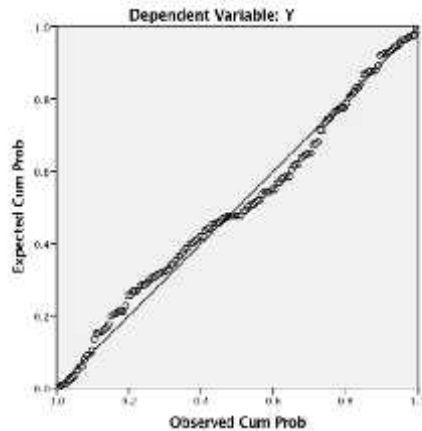


Source: Primary Data, Processed in 2019

Based on the Histogram Graph test on figure 4.1, it can be seen that the residual frequency mostly collects at the value 0, or the data distribution value is in accordance with the normal curve that can be said that the residual has spread normally.

Moreover, another normality test in this study was also done through the application of SPSS ver.23.0.0.0 on the normal p-p plot diagram can be seen in Figure 4.2 as follows:

Figure 4.2
The Normal P-P Plot Diagram Result
Normal P-P Plot of Regression Standardized Residual



Source: Primary Data, Processed in 2019

Based on the p-p plot diagram in figure 4.2 above, it can be seen that the points of the data spread around the diagonal line as well as following the direction of the diagonal line. Thus, it can be concluded that the data in this study are normally distributed.

Kolomogorov-Smirnov's non-parametric statistical test is one of the statistical tests that can be used. If the significance value is > 0.05 , then the data distribution is normal, Furthermore, with hypothesis H_0 : The residual data is normally distributed while H_1 : The residual data are generally not functional.

From the research concluded that the significance value is 0.200 where the value is greater than 0.05; then the provision of H_0 is accepted which means that the data on this study is normally distributed.

2. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (Ghozali, 2016). It can be seen from the Tolerance and Variance

Inflation Factor (VIF) values. The low tolerance value is equal with high VIF value due to $VIF = 1/\text{Tolerance}$. Based on the research, the tolerance values of all independent variables are 0.10, whereas, the VIF value of all independent variables are 10. Thus, it can be concluded that there is no multicollinearity occurs between the independent variables in this study.

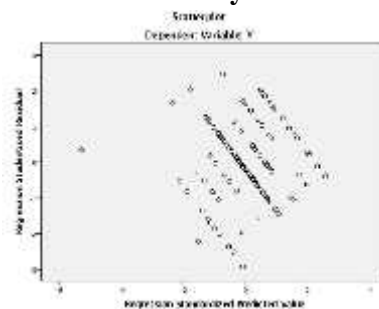
3. Heteroscedasticity Test

Heteroscedasticity test is done with the aim to test whether in the regression model has an inequality of variance from one residual observation to another observation. The basis analysis is explained below:

1. If the result shows a certain pattern such as certain dots that form a certain regular pattern, it can be concluded that there has been heteroscedasticity.
2. If the results do not have a clear pattern such some points that spread above and below 0 on the Y-axis, then it can be concluded that there is no heteroscedasticity.

The heteroscedasticity test in this study is done by seeing the graphics plot through the SPSS application ver. 23.0.0.0 that can be seen in Figure 4.3 below.

Figure 4.3
Heteroscedasticity Test Result



Source: Primary Data, Processed in 2019

Based on Figure 4.3 above, it can be seen that the scatterplot display diagram spreads out. Thus, it can be concluded that there is no heteroscedasticity in this study.

With all classical assumption tests that are being fulfilled, interpretation can be taken from the results of multiple regression analysis that has been done before.

4.4 Data Analysis Result

From the analysis above, the following regression equation is obtained:

$$Y = -1.702 + 0.270X_1 + 0.102X_2 + 0.183X_3 + 0.562X_4 + 0.285X_5$$

1. Determinant Coefficient (R^2) Result

Ghozali (2016) assumed that the coefficient of determination measures on how far the ability of the model in explaining the variation of the dependent variable to find out the contribution of independent variables and dependent variable. The value of R^2 is between zero and one.

In this study, the Adjusted R^2 value is used to evaluate which regression model is the best one due to the Adjusted R^2 value that can increase or decrease as if one independent variable is added to the model. The test results of the determination coefficient are explained below:

Table 4.1

Determinant Coefficient (R^2) Result

R	R Square	Adjusted R Square
0.755	0.570	0.555

Source: Primary Data, Processed in 2019

Based on Table 4.1 above, it can be seen that the result of the coefficient of

determination on Adjusted R^2 is 0.555. This explains that 55.5% of the Whistleblowing Intention variable will be influenced by independent variables. However, 45.5% of the remaining variable whistleblowing will be influenced by the other variables that are not being discussed in this study.

Beside the determinant coefficient, the correlation coefficient in this study also explains the relationship between the independent variables and the dependent variable with the correlation coefficient value of 0.755. This correlation value indicates that the relationship between the independent variables and dependent variable are assumed and categorized in the strong category as it is at the interval of 0.6 – 0.8.

2. The Regression Model Test Result (F Test)

According to Ghozali (2016), to find out whether the regression model that has been used is correct or not with decision-making criteria:

- H_0 rejected, H_1 accepted if $F_{\text{count}} > F_{\text{table}}$
- H_0 accepted, H_1 rejected if $F_{\text{count}} < F_{\text{table}}$

Based on research, the value F_{count} is 38.162, it shows that the regression value of $df = 5$, and the residual $df = 145$ with $\alpha = 0.05$ which get the result of F_{table} is 2.270. Thus, H_0 is rejected, and H_1 is accepted which means that there is a linear relationship between independent variables with the dependent variable.

3. The Hypothesis Test Result (T-Test)

The purpose of this test is to be able to answer the hypothesis proposed by the researcher. It can also be said that if

$T_{\text{count}} > T_{\text{table}}$ or $-T_{\text{count}} < -T_{\text{table}}$, the result is significant which means that H_0 is rejected and H_1 is accepted. The test results of the T-test are explained below:

Table 4.2
The Regression Model Test Result (T Test)

DV	IV	t	Sig.
Y	X1	4.143	0.000
	X2	2.021	0.045
	X3	2.995	0.003
	X4	5.034	0.000
	X5	2.567	0.001

Source: Primary Data, Processed in 2019

The results of the T-test can be summarized as follows:

H₁: Subjective Norm (X₁) has a significant positive influence on Whistleblowing Intention (Y).

The subjective norm variable has a value of $T_{\text{count}} > T_{\text{table}}$ which is $4.143 > 1.976$ with the significance value of subjective norm < 0.05 which is 0.000. Thus, H_0 is rejected and H_1 is accepted which means that the subjective norm (X₁) variable has a significant positive effect towards the variable of whistleblowing intention (Y) in the value of 0.252 or 25.2%.

H₂: Attitude (X₂) has a significant positive influence on Whistleblowing Intention (Y).

Attitude variable has a value of $T_{\text{count}} > T_{\text{table}}$ which is $2.021 > 1.976$ with the significance value of attitude < 0.05 which is 0.045. Thus, on the results of

this test H_0 is rejected and H_1 is accepted which means that the attitude (X₂) variable has significant positive effect towards the variable of whistleblowing intention (Y) in the value of 0.123 or 12.3%.

H₃: Behavioral Control (X₃) has a significant positive influence on Whistleblowing Intention (Y).

The variable of behavioral control has a value of $T_{\text{count}} > T_{\text{table}}$ which is $2.995 > 1.976$ with the significance value of behavioral control < 0.05 which is 0.003. Thus, H_0 is rejected and H_1 is accepted which means that the behavioral control (X₃) variable has a significant positive effect towards the variable of whistleblowing intention (Y) in the value of 0.176 or 17.6%.

H₄: Professional Commitment (X₄) has a significant positive influence on Whistleblowing Intention (Y).

The variable of professional commitment has a value of $T_{\text{count}} > T_{\text{table}}$ which is $5.034 > 1.976$ with the significance value of professional commitment < 0.05 which is 0.000. Thus, on the results of this test H_0 is rejected and H_1 is accepted which means that the professional commitment (X₄) variable has a significant positive effect towards the variable of whistleblowing intention (Y) in the value of 0.352 or 35.2%.

H₅: Anticipatory Socialization (X₅) has a significant positive influence on Whistleblowing Intention (Y).

The variable of anticipatory socialization has a value of $T_{\text{count}} > T_{\text{table}}$ which is $2.567 > 1.976$ with the

significance value of anticipatory socialization <0.05 which is 0.001. Thus, H_0 is rejected and H_1 is accepted which means that the anticipatory socialization (X_5) variable has a significant positive effect towards the variable of whistleblowing intention (Y) in the value of 0.177 or 17.1%.

4.5 Dominant Test Result

Independent variable that is the most dominant influence on variable Y is the variable that has the largest regression coefficient. Based on the research, professional commitment variable is the variable that has the largest regression coefficient with 0.352.

5. Conclusion and Suggestion

5.1 Conclusion

1. It is obtained that independent variables (subjective norm, attitude, behavioral control, professional commitment, anticipatory socialization) simultaneously have a positive influences on whistleblowing intention.
2. It is concluded that independent variables (subjective norm, attitude, behavioral control, professional commitment, anticipatory socialization) partially have a positive influences on whistleblowing intention.
3. It is found that professional commitment has the most substantial influence compared to other variables.

5.2 Implication

The results of the research are expected to contribute to the development of knowledge in intention that specifically discusses what factors can influence whistleblowing intention.

5.2.1 Theoretical Implication

The theoretical implications for this research are:

1. This research strengthen the theory of planned behavior (TPB) as a sole theory and in relation with whistleblowing intention. Theory of planned Behavior has three independent variables that is used in this research and also affect whistleblowing intention; Subjective norm, attitude, behavioral control. This theory is based on the assumption that humans are rational beings who will take into account and implications of their action before they decide to do a behavior they will do. It also explains about the behavior of individuals arising from the intention of the individual to behave and specific intentions caused by several internal and external factors of the individual.
2. This research proves that professional commitment affect whistleblowing intention and strengthen prior research that observe the relation between professional commitment and whistleblowing intention.
3. This research also proves that anticipatory socialization affect whistleblowing intention. There are several prior research that explore about the relation between anticipatory socialization towards whistleblowing intention, yet, there are some different result towards the research. This research can support the prior research that found anticipatory socialization is positively and significantly affecting whistleblowing intention.

5.2.2 Practical Implication

The theoretical implications for this research are:

1. Based on the results of the research conclusions obtained, it was found that profession commitment had a significant and greatest influence on whistleblowing intention in accounting student compared to subjective norms, attitude, behavioral control, and anticipatory socialization. For student's that issue whistleblowing for reveal fraud, this result can be an input that in order to obtain a high perception, the student's needs to pay attention to its professional commitment. If the professional commitment of the perception is good then it can be interpreted that an accounting student has the intention to whistleblow.
2. Subjective norms had positively significant effect on whistleblowing intention to use, the significance of the influence of the subjective norms on whistleblowing intention could be due to perception that have high subjective norms for the accounting students considered great, where with the higher level of subjective norms, the higher whistleblowing.
3. Attitude has a significant effect on whistleblowing intention. For student that wants reveal fraud, this result can be input that in order to obtain a high intention to whistleblow, students need to pay attention to attitude. Therefore, a higher attitude indicates a better intention to whistleblow as it means that the future workers are keen to whistleblow any fraud or accounting violation.
4. Behavioral control had a significant effect toward whistleblowing intention. Suppose as long as the

perception of students to whistleblow any fraud or accounting violation is easy, students as in a future workers tend to whistleblow when they face the occurrence.

5. Anticipatory socialization had also a significant effect toward whistleblowing intention. Therefore, doing a true anticipatory analysis that converts anticipatory socialization could do a planning carefully to get a high whistleblowing intention.

5.3 Research Limitations

This study chose accounting students as the subject of the research and focuses more onto why students think they should whistleblow in the future. Based on the research, the limitations of the research are as follow:

1. The research instrument is only questionnaire. As the result, the conclusion that can achieved is only from questionnaire data.
2. The author are only able to conduct the research to accounting students in Universitas Brawijaya.

5.4 Suggestions for Future Research

Based on the research limitations, some suggestions are given by the author that is expected to be useful for the company or other parties. The suggestions are:

1. It is suggested that in the future research, the research instrument used other methods such as interview to ensure the results from this research and prior researches.
2. It is expected that in the future research, the location of research can be widen into more than one university or entity.

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