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## INTEGRATION OF THE THEORY OF PLANNED BEHAVIOR AND ETHICAL CULTURE IN EXPLAINING WHISTLEBLOWING INTENTION

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### ABSTRACT

This study aims to analyze the influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Ethical Culture on Whistleblowing Intention. This study was conducted on Accounting Students in Universities throughout Indonesia. The data source was primary data obtained from a questionnaire distribution. Sampling was conducted using random sampling with a total of 513 respondents. The data analysis method used the Structural Equation Modeling (SEM) model with a Partial Least Square (PLS) approach. The results showed that Attitude, Subjective Norm, Perceived Behavioral Control, and Ethical Culture influence Whistleblowing Intention. The suggestion for future researchers is to develop research using anonymous reporting, reward systems, and ethical leadership as variables that can be studied.

**Keywords:** Attitude, Subjective Norm, Perceived Behavioural Control, Ethical Culture, Theory of Planned Behaviour, Whistleblowing Intention

### INTRODUCTION

The development of financial crime practices in various forms, including fraud and other crimes, colours economic conditions increasingly advanced in the current era of globalization. One act of fraud in accounting is known as fraud or fraud. Fraud is a general concept that includes how the human mind, which acts through one person, can lie to one another for profit (Munadi et al., 2022). Fraud, according to Tuanakotta, is "any illegal act characterized by deception, concealment or threat of trust. These actions are not dependent on the application of threats of violence or physical force. Fraud is committed by individuals and organizations to obtain money, property or services to avoid payment or loss of services, or to secure personal business benefits" (Fahmi & Syahputra, 2019). Someone tends to commit fraud if there is a loophole or opportunity and has the authority to manage assets to regulate control procedures (Madani et al, 2022).

Academic fraud has persistently plagued the field of education. The issue of academic dishonesty necessitates immediate attention in the realm of education, particularly when students are required to work autonomously without direct oversight from faculty members. According to Burke, Polimeni, and Slavin, academic fraud is more prevalent in disciplines that demand rigorous standards, such as accounting. (Christiana et al, 2023) posit that academic fraud during lectures may contribute to fraudulent accounting reporting behavior in companies. Multiple instances of academic dishonesty among students have been reported in several universities. Academic dishonesty occurs among students due to deficiencies in the oversight system within higher education institutions. This condition leads to a significant number of

students engaging in academic dishonesty, suggesting that this behavior may also be prevalent among educational students (Novitaningrum & Nurkhin, 2022).

One way to prevent fraud or fraud that can restore public trust is to carry out whistleblowing. Whistleblowing is defined as one of the actions that can be taken to reveal fraud. Statements from (Nuswantara, 2023), whistleblowing is open disclosure of significant wrongdoing, usually committed by the country's citizens concerned. Several reports and empirical studies highlight the importance of whistleblowing in uncovering fraud (Lee et al., 2021). The importance of whistleblowing to discover and report wrongdoing within an organization is widely recognized by regulatory bodies worldwide (Putri, 2018). Whistleblowing is carried out by someone who is then called a whistleblower. Whistleblower is a reporter seeking to reveal fraud or irregularity within an organization. All kinds of fraud can occur in an organization or company. If there is no good enough internal control in an organization, fraud may be rampant. Therefore the role of the whistleblowing system is very good because it can assist in providing information and reports regarding fraud that occurs within the company (Supangat & Apandi, 2022).

Disclosure of fraud (whistleblowing) is not a simple matter. Whistleblowing can have a negative impact on someone who does it. However, bearing in mind that as an accounting student who will later become a prospective accountant, knowledge of the various factors that influence the intention of accounting students to conduct whistleblowing can be used as information to produce ethical future accountants and auditors (Dewi et al, 2023). A university education shapes part of the personality of an accountant. Universities are responsible for creating accountants with the skills and competencies needed to practice the accounting profession and equipping accounting students who become future accountants with the courage and values of honesty and ethics (Ebaid, 2022). As a result, students should participate in an ethics intervention before finishing their accounting course, as this will help them to better prepare for dealing with whistleblowing circumstances they might run into as future accountants and the need to overcome them and familiarize them with the ethical principles, goals, and mission of the accounting profession in society (Namazi et al, 2023).

According to the most recent data from the Association of Certified Fraud Examiners (ACFE) in 2020, it was discovered that Indonesia had the highest percentage of undergraduate fraud perpetrators, at 73.2%, with a total of 175 cases. This, of course, raises questions about the teaching and learning process in higher education in Indonesia. This has become a polemic regarding the success of the educational function (ACFE, 2020).

**Table 1. Education Level of Fraud Actors**

<b>Fraud Education</b>	<b>Case</b>	<b>Percentage</b>
High School Graduate	10	4,18
Diploma Level Higher Education Graduates	11	4,6
Bachelor Level College Graduates	175	73,2
Master Level College Graduate	41	17,2
Doctoral Level College Graduates	2	0,82

Source: Association of Certified Fraud Examiners (2020)

For example, in the case of academic fraud in Indonesia, the perpetrator arrested in 2010, who had the title of teaching staff professor, had his title revoked because he was found to have plagiarized other people's work and plagiarized students' work, such as theses. More than one lecturer does this to get credit points within the framework of their position (Sari, 2017). Another case of academic cheating is at the National University of Singapore. Students were proven to have committed disloyalty in conducting exams at home

during the COVID-19 pandemic (Sun, 2020). The same thing happened at South Korea's Inha University, where 90 students were caught cheating during online exams (Kang, 2020). The cases of academic cheating show that dishonest behaviour can indicate academic cheating. Students with fraudulent behaviour tend to commit academic fraud more often. Students do academic cheating because they are used to being dishonest.

To examine the intention of accounting students to disclose academic fraud, this research first applies the Theory of Planned Behavior (TPB) concept. Theories suggest that attitudes, subjective norms, and behaviour control, which in turn influence individual behaviour (Ajzen, 1991). Previous research has proven the application of the Theory of Planned Behavior (TPB) in predicting whistleblowing intentions (Park & Blenkinsopp, 2009; Owusu et al., 2020). Furthermore, (Owusu et al, 2020) argue that attitude positively affects whistleblowing intentions. However, other research states that attitude does not affect whistleblowing intentions (Sarikhani & Ebrahimi, 2022) state that subjective norms positively affect whistleblowing intentions. Contrary to (Mansor et al., 2022b), who argue that subjective norms do not significantly affect whistleblowing behaviour. According to other studies, whistleblowing intentions are influenced by how much control people feel over their actions (Nguyen & Nguyen, 2020). However, it differs from (Saud, 2016), who found that perceptions of behavioural control had nothing to do with whistleblowing intentions, & the findings of (Zakaria et al., 2016), who concluded that perceptions of behavioural control did not affect whistleblowing intentions. (Cho & Song 2015) contend that the decision to whistleblow is complex and that the pertinent factors are still being investigated, despite numerous studies examining the factors that influence whistleblowing. Furthermore, deficiencies in ethical culture can create an environment that is vulnerable to corruption (Hussman et al., 2011). When whistleblowing is not encouraged, ethical or illegal events are reflected to the public, causing more reactions and problems, leading to serious damage to the image of the organization (Dasgupta & Kesharwani, 2010).

The current research differs from (Dhamija & Rai, 2018), (Ebaid, 2023), (Namazi et al., 2023) by applying TPB to determine the effect of whistleblowing intentions, which was not implemented in the two studies. This research also differs from (Iwai et al, 2021), which uses ethical behaviour as an independent variable. The sample in this research focuses on accounting students spread across universities throughout Indonesia with D3/D4/S1/S2/S3 criteria, in contrast to (Mansor, 2020), (Alleyne et al, 2019), (Mansor et al., 2022a), who focus on auditors. This research also adds Ethical Culture as a factor influencing whistleblowing students' intention to participate in a study.

This research contributes to the literature in many ways. First, this paper has the role of understanding whether attitudes, subjective norms, perceptions of behaviour control, and Ethical Culture toward whistleblowing intentions regarding accounting students' academic fraud. Second, apart from using the derived variables from TPB Ajzen, this paper also adds Ethical Culture variables as novelties in this research. The research specifically targets accounting students in Indonesia, which restricts the applicability of the findings to other academic fields or geographic areas and the intention to disclose academic fraud but does not extensively delve into the effectiveness of existing whistleblowing mechanisms or propose improvements to current systems. The transferability of results may be influenced by cultural and institutional variations. The study also primarily examines individual factors that influence intentions to blow the whistle, while disregarding potential organizational factors that may influence attitudes towards disclosing fraud. A more thorough analysis could augment the study's depth. Then the benefits from study aims for are enhancing public trust and preventing organizational fraud can be achieved by understanding and addressing financial crime and academic fraud, promoting whistleblowing, and incorporating ethical education. This approach also contributes to the quality of education and fosters the development of ethical

future accountants. The application of the Theory of Planned Behavior and Ethical Culture provides valuable insights in this regard.

### ***Formulation of the Problem***

Previous studies on whistleblowing intention have produced varying conclusions. Therefore, researchers will analyze the influence of attitude, subjective norm, perceived behavioral control, and ethical culture on whistleblowing intention among accounting students in Indonesia.

### ***Research Purposes***

The purpose of this study is to analyze the influence of Attitude, Subjective Norm, Perceived Behavioral Control, Ethical Culture, on Whistleblowing Intention among Accounting students in Indonesia.

## **LITERATURE REVIEW**

### ***Theory of Planned Behaviour***

In this study, academic misconduct and whistleblowing of Indonesian universities students was explored using the Theory of Planned Behavior (TPB) as the underpinning theory. The TPB, developed by Ajzen (Ajzen & Driver, 1991), posits that a person's intention to perform a behavior is determined by three independent predictors: attitude, subjective norms, and perceived behavioral control (PBC). Attitude refers to the individual's evaluation of a specific behavior, subjective norms refer to the perceived social pressure to engage in the behavior, and PBC refers to the ease or difficulty that the individual expects to encounter when performing the behavior. Prior studies have widely accepted the TPB as a reliable model for students' ethical behavior (Wang et al., 2022; Aderibigbe et al., 2021; Marmat, 2022; Kam et al., 2018) and corporate/institution misconduct whistleblowing intention (Wan Mahmood et al., 2022; Tuan Mansor et al., 2022; Mustafida, 2020; Tuan Mansor et al., 2020; Zakaria et al., 2020; Park & Blenkinsopp, 2009). However, its effectiveness in exploring whistleblowing intentions in higher educational institutions has not been examined.

### ***Attitude and Whistleblowing Intention***

The first factor was student attitude toward whistleblowing of academic misconduct. According to the TPB, attitude refers to an individual's assessment of the extent of favorable or unfavorable of a specific behavior (Ajzen & Driver, 1991). Ajzen and Driver (1991) stress that a favorable attitude towards a behavior influences a person's intention to perform the behavior. Empirically, prior studies have suggested that attitude significantly affected whistleblowing intention in corporate settings (Zakaria et al., 2020; Park & Blenkinsopp, 2009). For instance, Zakaria et al., (2020) found a significant positive effect of attitude on whistleblowing intention among public officers in Indonesia. Using Korean settings, Park and Blenkinsopp (2009) also found that attitudes positively affected whistleblowing intentions of 296 police officers of the country. Within the realm of research on student ethical conduct, Wang et al. (2022) examined TPB factors that influence students' intention to engage in ethical behavior on the Internet. Their findings revealed a significant influence of students' attitudes towards ethical behavior on their intention. Likewise, Sousa et al. (2022) observed a similar trend, noting that green attitudes played a significant role in shaping the green purchase intentions of 432 students within a higher education institution (HEI) in Portugal. In the context of this study, students with a favorable attitude towards whistleblowing are more likely to blow the whistle on perceived academic misconduct than those with unfavorable attitudes.

**H1: Attitude positively influences whistleblowing intention**

### ***Subjective Norm and Whistleblowing Intention***

The TPB suggests subjective norms as another factor to predict whistleblowing intention (Ajzen & Driver, 1991). Subjective norm relates to the social influence perception that important people in the life of an individual have on the person's decision to either perform or not to perform a particular behavior (Tuan Mansor et al., 2020). With regards to this study, the decision of a student to either blow the whistle or not can be influenced by the perceived approval or disapproval by important people in his/her life such as family members, friends and lecturers. If students believe that their peers, colleagues, or the academic community in general support and encourage whistleblowing, they are more likely to act accordingly. Conversely, if there is a prevailing norm of silence or fear of retaliation, they may be hesitant to report academic misconduct.

Prior studies have generally highlighted that subjective norms affect the whistleblowing intention (Zakaria et al., 2020; Park & Blenkinsopp, 2009). For example, Zakaria et al. (2020) found that subjective norm had a significant positive effect on the whistleblowing intention of Indonesian public officers. Nevertheless, a study by Tuan Mansor et al. (2020) failed to find a relationship between subjective norm and whistleblowing intention among external auditors in Malaysia. In the context of higher education institutions, previous research has highlighted the significance of subjective norms in shaping student ethical conduct. For instance, Owusu et al. (2020) explored the factors influencing the intentions of Ghanaian university students to report workplace misconduct using the Theory of Planned Behavior. Through a questionnaire survey involving 524 accounting students from the University of Ghana Business School, their study identified subjective norms as crucial predictors of internal whistleblowing intentions. Similarly, Wang et al. (2023) employed an extended TPB to investigate factors influencing food waste behavior on campuses. Their findings indicated that subjective norms significantly impacted the intention to reduce food waste.

## **H2: Subjective Norm positively influences whistleblowing intention**

### ***Perceived Behavioural Control and Whistleblowing Intention***

Perceived behavioral control (PBC) was the third factor in this study. According to Ajzen and Driver (1991), PBC is related to the individual's perception of the degree of ease or difficulties in performing the specific behavior. There are two distinct components of PBC namely self-efficacy and perceived controlling. The former measures the individual's belief on the capability to perform a specific behavior. Meanwhile, perceived controlling is related to the individual control over a behavior (Ajzen & Driver, 1991). In the context of whistleblowing academic misconduct, it relates to the students' confidence in their ability to report misconduct effectively and overcome potential barriers or consequences. Higher levels of PBC, such as having knowledge of reporting mechanisms or legal protections, can positively influence students' intentions to blow the whistle.

The Literature suggests that PBC positively affects whistleblowing intention (Mustafida, 2020; Tuan Mansor et al., 2020). Tuan Mansor et al. (2020) aimed to examine the whistleblowing intention of external auditors in Malaysia. Using 274 external auditors throughout Malaysia, the results showed that PBC had a positive influence on whistleblowing intention. Meanwhile, a review of literature documented significant association between PBC and students' intentions or behaviors regarding ethical conduct. Wang et al. (2022) affirmed this connection by demonstrating that students' intentions to engage in ethical behavior on the Internet are shaped by PBC. Additionally, recent research by Owusu et al. (2020) indicated that PBC positively influenced students' intentions to externally report workplace misconduct.

## **H3: Perceived Behavioural Control positively influences whistleblowing intention**

### ***Ethical Culture and Whistleblowing Intention***

Arnold and Ponemon (1991) found that employees with low moral levels engage in less whistleblowing action. Finn and Lampe (1992) found a positive relationship between whistle-blowing behavior and moral

behavior. In Seifert's (2006) study, if a whistleblowing situation is contrary to general moral rules and ethical principles, the act of whistleblowing is also moral.

Tsahuridu and Vandekerckhove (2008) emphasized in their study that an ethical organizational culture is required for the whistleblowing action to take place successfully. Park et al., (2008) found in their study that although the employees of the organization see whistleblowing as an ethical requirement, they hesitate to act on this situation and are not active enough.

Establishing the infrastructure of an ethical organization is a prerequisite for whistleblowing to become widespread within the institution (Ray, 2006). Seifert (2006) and Park et al., (2008) found that the moral level of employees affects whistleblowing action (Nayir & Herzig, 2012). Nam and Lemak (2007) found a significant relationship between individual ethical perception and whistleblowing tendency. Ray (2006) stated in his study that organizational culture and whistleblowing should be based on ethical values to perceive whistleblowing as ethical behavior. Lindblom (2007) found in his study that reporting issues affecting society is ethical behavior. Tsahuridu & Vandekerckhove (2008) stated that the tendency to whistleblowing forces employees to behave more ethically.

#### **H4: Ethical Culture positively influences whistleblowing intention**

### **METHODS, DATA, AND ANALYSIS**

The type of research data used in this study is quantitative data. The sources of data and information required in this study are primary data. The questionnaire used as primary data in this study was distributed to undergraduate accounting students at various colleges, institutes, and universities throughout Indonesia who had taken audit courses via "Google Form".

The population in this study consists of all students in the Accounting Study Program at various colleges, institutes, and universities throughout Indonesia. The sampling technique used in this study is purposive sampling. Based on (Sugiyono, 2019), purposive sampling is based on certain considerations. The characteristics and limitations of this research data only apply to respondents included in the sample, namely all students of Accounting Study Programs at various colleges, institutes, and universities throughout Indonesia who have taken audit courses. This is because students who have taken these courses are considered to have an understanding of ethics, so they will understand actions that are considered to violate ethical boundaries. This understanding can encourage them to take action to report violations (whistleblowing) when necessary. This study uses a sample of accounting students as future accountants. The reason for choosing accounting students is that they are the future accountants; their courage to report violations shows their willingness to report violations in the workplace after graduation (Ebaid, 2023). The questionnaire responses in this study were determined based on a Likert scale. The second data collection procedure in this study used documentation.

### **RESULT**

A descriptive analysis of the respondent's demographic data has been summarized in Table 2:

**Table 2. Profile of Respondents**

	<b>Descriptive</b>	<b>N</b>	<b>%</b>
Gender	Man	232	45
	Woman	281	55
Age	17-20 years	141	27,3
	21-23 years	283	55
	24-26 years	50	9,8

	27-30 years	29	6
	>30 years	10	1,9
Education	S1	424	83
	S2	79	15,1
	S3	10	1,9

Source: Processed data (2025)

Based on the results of the convergent validity test, it is known that each research variable indicator has an outer loading value  $> 0.70$ . Thus all variable items used in this study are declared valid and have met convergent validity. The results of the convergent validity test are shown in Table 3 below.

**Table 3. Convergent Validity**

<b>Variable</b>	<b>Indicator</b>	<b>Outer Loading</b>
Attitude (X1)	AT1	0.864
	AT2	0.882
	AT3	0.807
Subjective Norm (X2)	SN1	0.922
	SN2	0.924
Perceived Behavioural Control (X3)	PB1	0.846
	PB2	0.858
	PB3	0.878
	PB4	0.872
	PB5	0.769
Ethical Culture (X4)	EC1	0.925
	EC2	0.927
Whistleblowing Intention (Y)	WB1	0.758
	WB2	0.857
	WB3	0.884
	WB4	0.861

Source: Processed data (2025)

In addition to observing the outer loading value  $> 0.70$ , the convergent validity test can be determined through other methods, namely by looking at the Average Variant Extracted (AVE) value  $> 0.50$ . It can be seen that each research variable indicator has an Average Variant Extracted (AVE) value of  $> 0.50$ . Thus all variable items used in this study are declared valid and have met convergent validity.

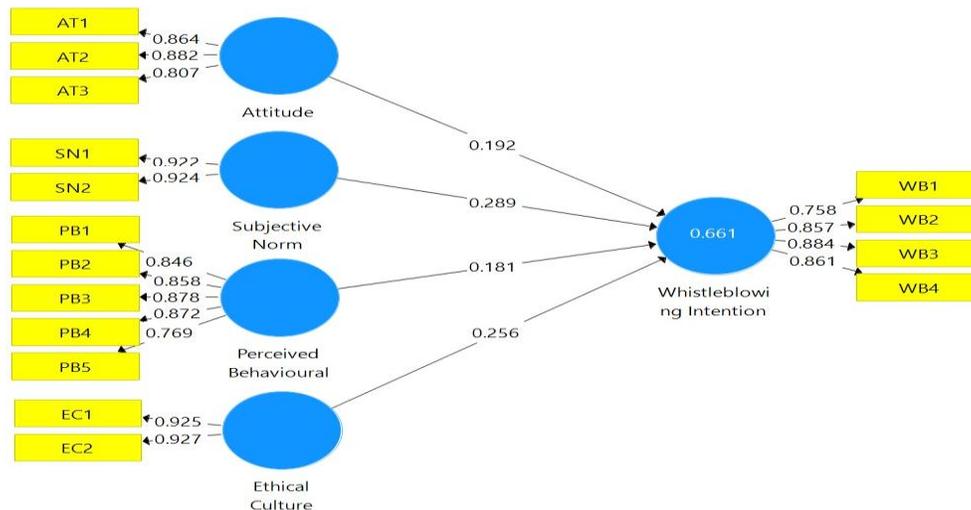


Figure 1. Validity Model SEM PLS

Figure 1. Shows the Model Validity SEM PLS from Convergent Validity Table 3 which each research variable indicator has an Average Variant Extracted (AVE) value greater than 0.50. Then, table 4 below shows the Average Variant Extracted (AVE) result.

**Table 4. Average Variance Extracted (AVE) results**

Variable	Average Variance Extracted (AVE)
Attitude (X1)	0.725
Subjective Norm (X2)	0.852
Perceived Behavioural Control (X3)	0.715
Ethical Culture (X4)	0.858
Whistleblowing Intention (Y)	0.707

Source: Processed data (2025)

Based on the discriminant validity test results, the convergent validity test can observe the cross-loading value. It can be concluded that each indicator on the research variable has the most considerable cross-loading value on the variable it forms, compared to the cross-loading value on other variables. Based on the results obtained, all the indicators used in this study have good discriminant validity in constructing each variable. The results of the discriminant validity test are shown in Table 5 below.

**Table 5. Discriminant Validity Test Results**

Indicator	Variable				
	Attitude (X1)	Subjective Norm (X2)	Perceived Behavioural Control (X3)	Ethical Culture (X4)	Whistleblowing Intention (Y)
AT1	0.864	0.741	0.537	0.498	0.587
AT2	0.882	0.759	0.605	0.564	0.655
AT3	0.807	0.620	0.659	0.616	0.613
SN1	0.780	0.922	0.592	0.583	0.668
SN2	0.754	0.924	0.602	0.589	0.674

PB1	0.637	0.577	0.846	0.668	0.637
PB2	0.592	0.521	0.858	0.691	0.603
PB3	0.607	0.569	0.878	0.756	0.623
PB4	0.617	0.587	0.872	0.756	0.619
PB5	0.525	0.471	0.769	0.605	0.527
EC1	0.611	0.603	0.768	0.925	0.658
EC2	0.608	0.574	0.759	0.927	0.666
WB1	0.625	0.596	0.690	0.737	0.758
WB2	0.596	0.583	0.567	0.547	0.857
WB3	0.649	0.666	0.582	0.569	0.884
WB4	0.559	0.589	0.537	0.519	0.861

Source: Processed data (2025)

Based on the results of the reliability test shows that all variable items have Composite Reliability and Cronbach's Alpha above 0.70. So all variable items used are declared reliable. The results of the reliability test can be seen in Table 6.

**Table 6. Cronbach's Alpha and Composite Reliability**

Variable	Composite Reliability	Cronbach's Alpha
Attitude (X1)	0.888	0.810
Subjective Norm (X2)	0.920	0.826
Perceived Behavioural Control (X3)	0.926	0.900
Ethical Culture (X4)	0.924	0.835
Whistleblowing Intention (Y)	0.906	0.861

Source: Processed data (2025)

The structural model test aims to determine the relationship between the dependent and independent variables, and the evaluation will be carried out by measuring the R-Square coefficient of determination. The coefficient of determination is carried out to determine the strength of the research model with R-Square, which is associated with strong, medium and weak models (Ghozali, 2021).

Table 7 above shows that the R-Square Adjusted value is 0.659. This means that the ability of the variable's Attitudes toward Behavior, Subjective Norms, Perceived Behavior Control and Machiavellian to explain Whistleblowing Intentions is 65,9%; thus, the model is classified as substantial (strong).

**Table 7. R-Square**

	R-Square	R- Square Adjusted
Whistleblowing Intention (Y)	0.661	0.659

Source: Processed data (2025)

The purpose of Path Coefficient test is useful for testing the hypothesis of the direct influence of an influencing variable (exogenous) on the affected variable (endogenous) (Ghozali, 2021). The Path Coefficient results can be seen in Table 8 below.

**Table 8. Path Coefficient**

Variable	Original Sample (O)	Sample Mean (M)	Std. Deviation (STDEV)	T-Statistics ( O/STDEV )	P-Values
AT -> WBI	0.192	0.190	0.057	3.364	0.001

SN -> WBI	0.289	0.290	0.060	4.814	0.000
PB -> WBI	0.181	0.183	0.056	3.225	0.001
EC -> WBI	0.256	0.256	0.060	4.272	0.000

Source: Processed data (2025)

Path coefficient (path coefficient) from the data above, all path coefficient values are positive (seen in the original sample). The path coefficient value concludes that Attitudes on Whistleblowing Intentions have a path coefficient = 0.192 and P-Values = 0.001 < 0.05, meaning that the influence of Attitudes on Whistleblowing Intentions is positive and significant. Subjective Norm on Whistleblowing Intention has a path coefficient = 0.289 and P-Values = 0.000 < 0.05, meaning that the effect of Subjective Norm on Whistleblowing Intention is positive and significant. Perceived Behavioral Control on Whistleblowing Intention has a path coefficient = 0.181 and P-Values = 0.001 < 0.05, meaning that the effect of Perceived Behavioral Control on Whistleblowing Intention is positive and significant. Ethical Culture on Whistleblowing Intention has a path coefficient of 0.256 and P-Values 0.000 < 0.05, meaning that the influence of Ethical Culture on Whistleblowing Intention is positive and significant.

## DISCUSSION

### *Attitude on Whistleblowing Intention*

Based on Table 8, it can be seen that the t-statistic value of the effect of Attitude on Whistleblowing intention shows a P-Value of 0.001 < 0.05 with a t-Statistic value of 3.364 > 1.964. Therefore, it can be concluded that Attitude has a significant effect on Whistleblowing intention.

Regarding attitude, Ahmad et al (2019) found that attitude has a positive relationship with reporting violations. Therefore, individuals who have a positive attitude towards reporting violations are more likely to engage in such behavior. As stated by Ajzen (1991) in TPB, everyone considers various factors before developing a behavior, even before having the intention to act. An individual's attitude can be defined as their opinion about whether a particular action is beneficial or not. Students are more likely to report violations (whistleblowing) if they believe that their actions will be appreciated. In addition, students also view whistleblowing as a morally praiseworthy act. Aside from having a positive impact, whistleblowing is also considered an effective way to combat and ultimately eliminate fraud in business. When students believe that whistleblowing is done for the common good, they are more likely to do so in order to successfully influence students' intentions to engage in whistleblowing through their attitudes toward the behavior.

### *Subjective Norm on Whistleblowing Intention*

Based on Table 8, it can be seen that the t-statistic value of the influence of Subjective Norm on Whistleblowing intention shows a P-Value of 0.000 < 0.05 with a t-Statistic value of 4.814 > 1.964. Therefore, it can be concluded that Subjective Norm has a significant influence on Whistleblowing intention.

The results of this study are in line with research conducted by Park et al (2018), which shows that Subjective Norm or perceived social pressure is positively related to the intention to report violations at federal universities. However, this does not apply to private universities and federal polytechnics.

In these institutions, the results show that students tend to remain silent even though their peers expect them to report violations. The T-test results show a statistically significant relationship between Subjective Norm and the intention to report academic violations. These results consistently show that subjective norms positively influence the intention to report violations (Rohman et al., 2017; Iskandar & Saragih, 2018; Owusu et al., 2020; Sarikhani & Ebrahimi, 2022).

This study also supports the findings of Onxisu et al. (2020) that citizens' attitudes toward reporting violations and subjective norms are the main predictors in increasing the intention to report violations. The stronger the subjective norms that support positive assessment or reporting of violations, the stronger the intention and realization to engage in reporting violations.

### ***Perceived Behavioural Control on Whistleblowing Intention***

Based on Table 8, it can be seen that the t-statistic value of the effect of Perceived Behavioral Control on Whistleblowing intention shows a P-Value of  $0.001 < 0.05$  with a t-Statistic value of  $3.225 > 1.964$ . Therefore, it can be concluded that Perceived Behavioral Control has a significant effect on whistleblowing intention.

According to the study, perceived behavioural control significantly influences whistleblowing intentions. These results reinforce studies that reveal that one's perceived behavioural control positively influences the likelihood of whistleblowing (Iskandar & Saragih, 2018; Alleyne, Haniffa & Hudaib, 2019; Mulfaq & Serly, 2019; Owusu et al., 2020; Mansor et al., 2022b; Sarikhani & Ebrahimi, 2022).

This study's results align with the TPB concept (Ajzen, 1991), where perceived behaviour control is an indicator used to measure perceived behavioural control. The higher the perception of behaviour control in students, the more willing students are to carry out whistleblowing intentions. The perception of perceived behavioural control is likely related to and influenced by students' beliefs about the difficulty or ease of a behaviour. Students will consider whistleblowing behaviour as something easy to do, so students will tend to carry out whistleblowing intentions. In addition, students can control their behaviour consistently. In their hearts, students want to reveal fraud; even though there is a lot of pressure, they can control and do not care about the risks they will face, so many accounting students dare to reveal fraud in academic circles.

### ***Ethical Culture on Whistleblowing Intention***

Based on Table 8, it can be seen that the t-statistic value of the effect of Ethical Culture on Whistleblowing intention shows a P-Value of  $0.000 < 0.05$  with a t-Statistic value of  $4.272 > 1.964$ . Therefore, it can be concluded that Ethical Culture has a significant effect on Whistleblowing intention.

The ethical culture of an organization may greatly influence the whistleblowing intentions. The management of an organization is responsible for a sound ethical culture and thus reflecting the management ethical commitment (Mendonca, 2011) in encouraging a member's intention to blow the whistle. It is essential that both the management and members play an important role in reinforcing and strengthening the protection on the whistleblowers.

Hence, a sound ethical culture and the protection given to the whistle-blowers will stimulate the likelihood of whistleblowing intention among members. Several studies have indicated that organizational ethical culture is an antecedent factor of whistleblowing intentions (Hwang et al., 2013; Rothwell & Baldwin, 2006; Keenan, 1990). Hwang et al. (2008) carried out a survey among 364 employees in 10 banks in Hangzhou City, China. This study found that organizational ethical culture positively affects internal whistleblowing. Rothwell and Baldwin (2006) conducted a study in Georgia among 198 police officers and 184 civilian employees. Using multiple regressions, the study found that ethical culture is an antecedent factor towards whistleblowing intentions. Furthermore, the study revealed that police officers are more inclined than civilian employees to blow the whistle.

Similarly, the study conducted by Keenan (2000) examined data from 131 self-reported surveys from upper-level managers, 188 from middle-level managers and 406 from lower-level managers using step-wise regression analysis. The study also found that organizational ethical culture and management ethics influence whistleblowing intentions. Following previous studies (Zhang, Chie & Wei, 2008; Rothwell & Baldwin, 2006; Keenan, 1990) and Hunt and Vitell Theory of Ethics (1993), this article proposes that organizational ethical culture influences whistleblowing intentions.

## CONCLUSION

This study found that student attitude, subjective norm, perceived behavioural control, and the ethical culture level significantly influenced whistleblowing intentions. A positive and significant correlation exists between accounting students' academic whistleblowing intentions and their attitudes, subjective norms, perceptions behavioural control, and ethical culture. This study has several limitations. The sample used consisted only of accounting students. It is recommended that future research expand the scope or area of study to obtain stronger external validity of the results. This study also only analyzed four independent variables, all of which were internal factors. It is estimated that there are many other variables that may contribute to whistleblowing intention. Therefore, it is proposed to examine other variables, especially external factors such as anonymous reporting, reward systems, and ethical leadership. In addition, other research models are also recommended, such as including moderator or intervention variables. Finally, the adoption of other research paradigms or methods is also suggested to gain deeper insights into this issue, for example, research using mixed methods, case studies, and phenomenology.

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