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The Influence of Accounting Students' Ethics and Professionalism Commitment on Whistleblowing Behavior

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Abstract:

This research aims to examine the influence of ethics and professional commitment of accounting students on whistleblowing behavior. This research uses the quantitative method. The population in this study consisted of accounting students, and 31 respondents were used as samples. The tests used in the study were validity and reliability tests, normality tests, model consistency tests (coefficient determination of R^2), and hypothesis testing using a multiple regression model (t-test and F-test). The results of the partial study showed that idealism ethics did not affect behavior whistleblowing, ethics relativism had no impact on behavior whistleblowing, while commitment is influential on behavior whistleblowing. Simultaneously, ethics idealism, ethics relativism, and professional commitment are influential and significant factors in whistleblowing behavior. Variable commitment is influential on professional dominant behavior, whistleblowing

Keywords: Ethical Idealism, Ethical Relativism, Professional Commitment, Whistleblowing

Introduction

An increase in the practice of cheating in various fields and sectors often accompanies progress in the booming economy. Different existing interests can encourage individuals to engage in morally hazardous behavior, where they ignore ethics to achieve profit. For that reason, planting values, morals, and ethical behavior is very important in every profession, is very important in preventing action fraud that affects not only the Company but also society. In this context, effective control in a Company holds a vital role as a step in anticipation of potential cheating.

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Famous companies such as Enron, Worldcom, and Arthur Andersen are real examples. from serious failure to implement ethical business (Martadinata, 2022). The falling companies show the existence of problems and deep ethics in the business world, while increasing the attention of the public to the practice of accounting. In Indonesia, cases of fraud and violations are still found and often discussed, especially about the practice of corruption in the government sector. For example, the case of Gayus Tambunan, Employee Directorate General Taxes involved in the case of washing money and embezzlement tax, Case of bribe guesthouse athlete by a member of the DPR, Angelina Sondakh and the case of corruption Jambi Youth and Sports Agency, which caused the State's's to suffer losses of more than 370 million. These cases are a reflection that violations of ethics do not only occur in the private sector but also institutions of government (Handika, 2017).

Many violations of ethics are not based on the morals of the perpetrator's business, particularly for accountants. McPhail and Walters (2009) stated that professional moral reasoning is lower in accountants compared to other professions. The low moral reasoning of accountants indicates that professional accountancy is still prone to cases involving ethics in business practice.

Professional accounting is very closely related to the interests of various stakeholders. They always emphasize to the professionals the importance of behavior-instilled ethics even long before they pursue their profession (Elias, 2008). Development properties good in professional accountancy are necessary for a person accountant and auditors to have integration so that it is not easily shaken, as is pressure from clients.

One of the effective methods for avoiding and detecting fraud is whistleblowing, which is carried out by employees. However, in reality, employees are often doubtful. Whistleblowing, because of the potential impact on the charismatic and vulnerable, will result in a feud (Brink, Cereola, and Menk 2015). The National Committee on Governance Policy (KNKG) defines whistleblowing as a report incident of violation, infringement of action law, unethical actions, or actions that are detrimental to the organization or stakeholders carried out by members of the organization (active or inactive) to another individual or organization For make repairs.

Implementation system whistleblowing is a form of commitment from management regarding transparency and accountability of company operations for the sake of increasing trust in business to stakeholders (Raharjo, 2015). Success whistleblowing systems that are implemented in some companies do not let go of the role of the reporters (whistleblowers). Becoming a whistleblower soon, the risk that will face is indeed not easy, especially for an employee who has become an

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internal part of the organization. The dilemma of consideration will cause employees to become hesitant to disclose the truth or choose to remain silent to avoid conflict. On one side, *whistleblowers* are considered traitors for not being loyal to the organization, but on the other hand are also seen as a the hero who protect the interests of *stakeholders*.

Increasing conditions of concern about various actions the fraud that occur are certainly a great challenge for students, prospective accountants, and agents of change. Education ethics and morals are not enough just as a theory in class; they need to be. There is a supportive environment and honesty. Universities must create an encouraging atmosphere of courage to reveal fraud, including through whistleblowing. The courage to voice opinions is very important for students today. Amid issues, descendants, ethics, morals, and actions, whistleblowing can dampen things so that a student can play a good role in every aspect of life in their role as an agent of change.

However, students often face the fear of sanctions and social issues that may arise as a consequence of whistleblowing, which makes them reluctant to act. Therefore, they need to have a positive mindset and strong beliefs that will role them as agents of change. Awareness will control the learning process under the rules and can motivate behavior whistleblowing, with students assessing the action. This is the right step to prevent future fraud. Still, limited studies of accounting in the field of ethics push researchers to retest the influence of ethics and the commitment of accounting student professionals to whistleblowing behavior. Research on whistleblowing among accounting students is very important because of their future position as candidates for accountants

Literature Review

Whistleblowing

According to Akerlof and Yellen (1986), whistleblowing is an action carried out by individuals within an organization to report illegal or unethical acts committed by an organization to authorities. Miceli, Near, and Dworkin (2008) define whistleblowing as a disclosure by a member of an organization about inappropriate practices or unlawful, unethical, or unfair behavior that occurs within the organization to parties who have strength For repair situation the corrective actions for support achievement good corporate governance makes Lots company to form whistleblowing system as part from internal control for prevent and overcome action fraud. This mechanism is supported by the National Committee on Governance Policy KNKG (2008), which states that effectiveness ties well with whistleblowing actions in response to complaints about the improvement of a company.

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According to Merdikawati (2012) the path reporting *whistleblowing* is divided into *internal whistleblowing* and external whistleblowing. *external whistleblowing*. *Internal whistleblowing* occurs when a complaint action fraud originate from employees and is intended to be reported to higher leadership in the organization. Meanwhile, *external whistleblowing* occurs when an action against fraud from an organization leaked to the public because loss public caused to fraud.

Ethics

Velasquez (2002) defines ethics as the study of the moral standards that govern the behavior of a person or group in doing an activity and how those standards are applied in situations where life is real. In his book entitled Business Ethics, Richard T. DeGeorge (2005) explains that business ethics refers to moral principles used in the context of the business world, which aims to guard integrity and fairness in business relationships (Rahmat, 2016). Ethics gives a framework for overcoming moral conflict that refers to decision-making in business.

The formation of ethics is influenced by two factors: internal factors and external factors. Experience and confidence in oneself can lead to actions that are considered right. However, factors external to the individual, such as the residential environment, social circles, cultural organization, conditions, and the global economy, can affect the patterns of thoughts, attitudes, and decisions that individuals make. According to Forsty (1980) quoted in the inscription (2017), the formation of ethics is driven by two characteristics that is :

1. Ethics Idealism

Aspect idealism in ethics emphasizes that positive action must be done without violating morals and without harming others. An idealist will choose an action with the least negative impact, behaving intolerantly to violate values and impartiality. At college, behavior ethics can be formed through effective internal control, which plays an important role in minimizing academic and administrative fraud. One of the important efforts in this control is the courage of the educational community to engage in whistleblowing. With the implementation of a code of strict ethics, it is hoped that it can reduce violations of ethics in the work environment and improve integrity (Handoko & Yulia, 2015).

Attitude: The necessary idealism instilled in accounting students as prospective future professionals will be reflected in their work ethic. Accounting students need to be pushed to expand their strong idealism so they are capable of guarding integrity and objectivity in their practice. Attitude: This idealism will

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ensure that they are not just chasing financial rewards but also committed to the principles of high ethics (Dewi, 2013).

2. Ethics Relativism

Relativism is the attitude of rejection toward absolute morals. Individuals will consider several values in the surrounding environment and culture and trust themselves. Aspect relativism states that formation ethics do not only come from a corner absolute view because every individual has their perception of action ethics itself.

The theory of relativism argues that behavior is ethically different depending on the individual or group, with moral views being heavily influenced by societal responses locally. Attitude: This realism is influenced by culture, which causes variation in the angle of view to moral values, freedom of the individual in determining ethical behavior without being tied to absolute norms, and rejection of absolute moral values that are justified by the logic of each individual.

The level of relativism in behavior ethics can be seen from various events in society, such as differences in context that influence perception ethics, variation in the type of morality that is not always in line with the principle of justice, complexity consideration ethics in interaction between individuals, and evaluation of a lie that can be considered moral or immoral depends on the situation (Suharjo, 2012).

Commitment Professional

Commitment profession reflects dedication to a chosen profession, responsibility, caring for tasks, and effort to guard core values in the profession, contributing to the formation of strong commitment (Hidayat, 2013). The existence of a committed professional involves the belief and acceptance of individuals to the values and goals of the profession, along with the effort put into running it a profession.

Commitment professional refers to the dedication that somebody possesses to his profession and reflects strong identification with the work being done. Individuals with a high level of commitment and professionalism will be proactive in trying to fulfill what is. Not quite enough, he answered without needing to be supervised. They have a strong motivation To contribute to the organization while remaining compliant with principles and applicable ethics (Rudi, 2015). In the context of whistleblowing, research shows that commitment professionals influence decisions among individuals to report violations. The more commitments that somebody makes to his profession, the more attention they pay to values and ethics in the organization. This means that when there are unethical

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actions in organizations, individuals with commitment and strong professionalism will be more likely to take the initiative in correcting and reporting fraud (Fahmi, 2017). Professional accountants must have integrity, be independent and free from all interests to uphold truth, ability, technical and professionalism. They must always be guarded by placing aspects in the highest place. Accountants are not just experts but must also be able to implement work in the profession with due professional care and always uphold a strict code of ethics in their existing professions (Arfan, 2007).

Important aspects of commitment to professionalism are awareness of social and ethical responsibility, which is the basis for individuals to bravely act as whistleblowers. In this situation where ethics are at stake, the individual who commits to professionalism will feel pushed to protect integrity in professions and organizations, although action can be risky for them alone.

Research methods

Based on the type of data used, this research is included in the quantitative category. Quantitative research measures data on a scale of numerical numbers and analyzes them using analysis. To obtain relevant data, this study uses statistical techniques. Data collection will be done in the form of a questionnaire. The questionnaire is a technique of data collection that utilizes sharing a set of written questions with respondents, who will answer them later according to their perception of existing issues (Sugiyono, 2012). To measure Ethical idealism (Khairul, 2011) uses statements about orientation idealism with a total of 5 questions in the form of attitude so as not to harm others, an individual may not seize the welfare of others, and assumptions that behavior ethical idealism is ideal. A behavior approach is perfect. To measure variable ethics, relativism (Khairul, 2011) used five questions, which included an assessment of what lies can be considered action-moral depending on the situation, release for each individual to form code ethics themselves, and the rules applicable ethics situational. Variable commitment professionals (Mela, 2016) used five questions, which included dimensions of pride as an accounting student, strong will to build a career since college, taking care of Name Good universities, and perceptions of the careers they prepared for since college. Variable whistleblowing (Reginaldi, 2014) uses 5 question items, which include dimensions of intention and willingness to report action cheating, understanding supportive environment whistleblowing and perception about reporting cheating.

This questionnaire is designed to measure independent variables, namely ethics idealism (X1), ethics relativity (X2), and commitment professional (X3), as well as dependent variables, namely whistleblowing (Y). With this approach, it is hoped

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that research can provide a Deep understanding of the relationships between the variables studied.

The sample is a part of the number and characteristics of a population that is deliberately taken for study and can represent or be representative of the population (Sugiyono, 2012). The sample selection in this study used the convenience sampling method. In this technique, researchers will determine a sample based on convenience, namely by taking a sample from a population that is easy to find and can be representative of the population. The sample study was determined to be as big as

This study's population was accounting students, and the sample consisted of 31 respondents. The selection of 31 samples could be based on time and resource constraints. Researchers may find that collecting data from 31 respondents is a practical and realistic option, especially in the context of the study field (Yin, 2011).

Testing The hypotheses used are validity and reliability tests, normality tests, model consistency tests, and t- and F-statistical tests.

Results and Discussion

Analysis Validity

A validity test is used to measure whether it is valid or not the statement in the questionnaire. The basis of the validity test used in this study is to compare the r value count with the r table for the degree of freedom (df) = 31 - 2 = 29 to test whether each indicator in the questionnaire is valid or not, with the known r table value of = 0.3550

Analysis results are as follows.

Table 1. Validity Test Results

Variable X1	Pearson Correlation	Conclusion
Question 1	.577**	Valid
Question 2	.817**	Valid
Question 3	.484**	Valid
Question 4	.584**	Valid
Question 5	.708**	Valid
Variable X2	Pearson Correlation	Conclusion
Question 1	.598**	validity
Question 2	.619**	validity
Question 3	.737**	validity
Question 4	.598**	validity
Question 5	.749**	validity

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Variable X3	Pearson Correlation	Conclusion
Question 1	.777**	validity
Question 2	.858**	validity
Question 3	.842**	Valid
Question 4	.882**	Valid
Question 5	.720**	Valid
Variable Y	Pearceon Correlation	Conclusion
Question 1	.850**	Valid
Question 2	.899**	Valid
Question 3	.621**	Valid
Question 4	.789**	Valid
Question 5	.851**	Valid

Source: data is processed, 2024

The table above shows that the statement indicators used are valid, because the calculated r value > r table, then the indicator used in this study is declared valid.

Analysis Reliability

In this study, a reliability test a questionnaire based on the *Crohnbach Alpha (a)* statistical test, assisted by a tool SPSS 26 data analysis. Conditions are said to be reliable if a variable has a mark *Cronbach's Alpha* ≥ 0.6

Table 2. Reliability Test Results

Variables	Cronbach's Alpha (α)	Information
Ethics Idealism	.613	Reliable
Ethics Relativism	.669	Reliable
Commitment Professional	.868	Reliable
Behavior <i>Whistleblowing</i>	.860	Reliable

Source: data is processed, 2024

From the data above, it can be concluded that the statements in this study are reliable because they show *Cronbach's Alpha* ≥ 0.6

Normality Test

A normality test is used to determine whether the regression model, dependent variable, or independent variable in research has a normal distribution or not. Regression model criteria it is said to be good if own normal or near normal data

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distribution. Testing normality using the *One-Sample Kolmogorov-Smirnov* statistical test method.

The results are as follows.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residual	
N		31	
Normal Parameters a,b	Mean	.0000000	
	Std. Deviation	2.41265601	
Most Extreme Differences	Absolute	.092	
	Positive	.076	
	Negative	-.092	
Test Statistics		.092	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.		.704
	99% Confidence Interval	Lower Bound	.693
		Upper Bound	.716

Source: data is processed, 2024

Based on the results of the normality test, it can be seen that that mark *Asymp. sig. (2-tailed)* is 0.200. Thus it can be concluded that data value has been fulfil mark distribution distribution normal, H0 can be accepted Because has meet the data requirements in the regression model Because mark *Asymp. Sig. (2-tailed)* generated > 0.05.

Model Consistency Test (Coefficient Determination (R²))

Coefficient test determination in this study is used to determine how much big ability dependent variable's ability can be explained by the independent variable.

Table 4. Coefficient Test Results Determination

Model Summary ^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.694 ^a	.482	.424	2,543

a. Predictors: (Constant), Commitment professionalism, Ethics relativism, Ethics Idealism

b. Dependent Variable: Whistleblowing

Source: data is processed, 2024

The table above explains the mark *Adjusted R Square* 0.424. This figure means that 42.4% of the variable's behavior *whistleblowing* can be explained by the variables ethics and professional commitment. While the rest 57.6 % is explained by variables outside the research model.

Hypothesis Testing

In this study , testing The hypothesis used is a regression model multiple with t- statistic test and F- statistic test for know existence influence from each independent variable to variable dependent . Testing used with a significance level of 0.05.

t-test

-Statistical tests are as follows

Table 5. Results of the t- statistic test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.471	4.440		-.106	.916
	Ethics Idealism	.257	.207	.196	1.243	.225
	Ethics relativism	.161	.145	.162	1.114	.275

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	Commitment professional	.559	.165	.524	3.388	.002
a. Dependent Variable: Whistleblowing						
Source : data is processed, 2024						

Based on the table above, the coefficient constant -0.471 with a significance of 0.916. This indicates that there is no influence when the independent variable zero. Ethics idealism coefficient 0.257 with a significance of 0.225 means the influence against whistleblowing is weak. Ethics relativism coefficient 0.161, significance 0.275 also shows weak influence. Commitment Professional, the coefficient is 0.559 with a significance of 0.002, which indicates influence positive and strong to *whistleblowing*.

F Test

Statistical tests are as follows.

Table 6. Results of F Statistical Test

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	162,340	3	54.113	8,367	<.001 ^b
	Residual	174,627	27	6,468		
	Total	336,968	30			
a. Dependent Variable: Whistleblowing						
b. Predictors: (Constant), Commitment professional , Ethics relativism , Ethics Idealism						

Source: data is processed, 2024

Probability value of 0.001 < 0.05 then H0 is rejected and Ha is accepted so that it can be concluded simultaneously ethics idealism, ethics relativism and professional commitment are influential to behavior *whistleblowing*.

DISCUSSION

Table 7. Proof Results Hypothesis

	t	Sig.	A	Information
Ethics Idealism	1,243	0.225	0.050	Not supported

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Ethics Relativism	1,114	0.275	0.050	Not supported
Commitment Professional	3,388	0.002	0.050	Supported

Source: research 2024

test results hypothesis in the table above, the following results can be obtained:

1. Test results Hypothesis 1

Results for Hypothesis 1 in Table 7 explain that the mark coefficient on variable ethics idealism shows a mark of 1,243 and a value significance of 0.225 ($> \alpha 0.05$). Thus, it can be concluded that the ethical indicator idealism does not affect whistleblowing behavior, so H_0 is accepted, and H_a is rejected. This means that the influence of ethics of idealism towards whistleblowing behavior has not been proven. This will push student perceptions regarding the idea that ideal action is not something that pleases all parties. In doing so, honesty will surely hurt the reporter and the organization involved.

2. Test results Hypothesis 2

Results for Hypothesis 2 explain that the mark coefficient on variable ethics relativism shows a mark of 1.114 and a value significance of 0.275 ($> \alpha 0.05$). Thus, it can be concluded that the ethical indicator relativism has no effect on whistleblowing behavior, so H_0 is accepted, and H_a is rejected. This means that the influence of ethical relativism on student whistleblowing behavior has not been proven. The relative attitude of students tends to hinder Action whistleblowing because it is complicated and involves various considerations among individuals. Whistleblowing will be considered a necessity if anything that surrounds it is indeed supportive of whistleblowing.

3. Test results Hypothesis 3

Results for Hypothesis 3 explain that the coefficient on variable professional commitment shows the mark of 3,388 and the value significant 0.002 ($< \alpha 0.05$). Thus, it can be concluded that the commitment indicator is influential against behavior whistleblowing, so H_a is accepted, and H_0 is rejected. It means that the influence of professional commitment to behavior student whistleblowing is proven. Influence significant positive from professional commitment to behavior whistleblowing shows that the more professional commitment there is, the greater the possibility of students reporting unethical or illegal behavior. Students with a commitment to integrity feel responsible for protecting the public interest,

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even though they are personal. Professional commitment is not only a moral principle but also a motivation. Acting as a whistleblower can create a transparent culture in environmental education.

Conclusion

Test results hypothesis: There are several important findings regarding the influence variables ethics idealism, ethics relativism, and professional commitment on student whistleblowing. Testing for hypothesis, First shows that ethical idealism does not affect behavior whistleblowing, with a value coefficient of 1.234 and significance of 0.225. This reflects that ideal action is not always considered enjoyable for all parties, so students tend to avoid potential honesty, causing an impact on themselves and the organization.

Next, the second hypothesis is related to ethics. Relativism also shows that there is no significant influence, with a value coefficient of 1.114 and significance of 0.275, which indicates that student attitudes relatively inhibit whistleblowing action, because it is considered complicated and depends on the support environment.

The third hypothesis for professional commitment shows a significant positive influence on whistleblowing behavior, with a mark coefficient of 3.388 and a significance of 0.002. This shows that students who are committed to integrity feel responsible for protecting the public's interests, although they face personal risks.

This finding confirms the importance of professional commitment in encouraging whistleblowing, while ethics, idealism, and relativism do not show significant influence. Therefore, yes, educational institutions need to focus on strengthening the values of professional commitment among students to create a culture of honesty and responsibility.

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