

## ABSTRACT

This research examines the influence of the learning environment, anticipatory socialization, professional commitment, and perceived moral intensity on accounting students' whistleblowing intentions. Additionally, the relationship between anticipatory to whistleblowing intentions mediated by professional commitment has been investigated and the anticipatory socialization effect to professional commitment has been explored.

A questionnaire is shared with 258 final-year accounting students, with 164 concluding as a final sample. The model is tested using the partial least square of structural equation modelling analysis. The results demonstrated the positive effect of the learning environment, anticipatory socialization, professional commitment, and perceived moral intensity on accounting students' whistleblowing intentions. Anticipatory socialization also positively impacts professional commitment. Besides, professional commitment is founded to mediate the connection between anticipatory socialization and the intention to blow the whistle.

As the external driver significantly affects students' whistleblowing intentions, this study suggests improvement in several areas, such as physical and non-physical facilities and the lectures' traits concerning ethical-related things. Additionally, as leading actors, students must be aware of the necessity of ethical issues to boost better ethical decisions. This research contributes by recognizing students' place where they learn the learning environment, besides anticipatory socialization, professional commitment, and perceived moral intensity. The findings provide additional substance to expand the research concerning knowledge in this field.

Keywords: whistleblowing intentions, learning environment, professional commitment, perceived moral intensity, and student

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