

DETERMINANTS OF WHISTLEBLOWING ON ACADEMIC FRAUD OF ACCOUNTING STUDENTS



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Abstract

Accounting students' role in maintaining ethical standards by reporting fraud is crucial. This study empirically examines how individual factors—attitudes, subjective norms, perceived control, and Machiavellianism—affect their decisions. Using a quantitative approach, 212 Indonesian accounting students participated via questionnaire surveys and purposive sampling. Findings from Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis reveal positive correlations between willingness to report fraud and attitudes, norms, control perceptions, and Machiavellianism. These results underline the significance of addressing individual factors to foster a culture of integrity and accountability within the accounting profession, guiding educational institutions and policymakers in developing strategies to encourage ethical behavior and whistleblowing.

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, Ramamoorti & Zelazny, 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

Fraud Education	Case	Percentage
High School Graduate	10	4.2%
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	.8%

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. (Triantoro et al, 2020) research suggests that the interaction between the whistleblowing system and individual innate characteristics (Machiavellian personality) affects fraud intentions. However, other studies have found no connection between Machiavellian characteristics and personal whistleblowing intentions (Pratiwi & Dwita, 2020; Hoda et al., 2021). Research on the effect of Machiavellian traits on the disclosure of academic fraud in accounting students is rarely conducted, so researchers add Machiavellian characteristics as an additional variable.

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 Machiavellian as a factor influencing whistleblowing students' intention to participate in a study by (Triantoro et al., 2020).

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 Machiavellian attitudes toward whistleblowing intentions regarding accounting students' academic fraud. Second, apart from using the derived variables from TPB Ajzen, this paper also adds Machiavellian 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 consideration of Machiavellian traits provide valuable insights in this regard.

METHODS

The type of research data used in this research is quantitative data. Sources of data and information needed in this study are primary data or primary data. According to research (Sugiyono, 2019), primary data is research data obtained directly from the data source or the original. The questionnaire used as the primary data for this research was distributed to undergraduate accounting study program students at various colleges, institutes and universities throughout Indonesia who had taken auditing courses through the "Google Form". This research questionnaire was adapted from previous research.

The population in this study were all students of the Accounting Study Program at various colleges, institutes and universities throughout Indonesia. The sample is part of the population assumed to represent the population. Sampling in this study used a purposive sampling technique. Based on (Sugiyono, 2019), the Purposive Sampling technique is based on certain considerations. The characteristics the limitation of this research data only for respondents included in the sample are all students of the Accounting Study Program at various colleges, institutes and universities throughout Indonesia who have taken auditing courses. This is because students who have taken these courses are considered to have understood ethics, so they will understand actions deemed to have crossed ethical boundaries. Understanding this can encourage them to take whistleblowing action when necessary. This study used a sample of accounting students as future accountants. The consideration for selecting accounting students is due to remembering that current accounting students are the seeds of future accountants; standing on the courage of these whistling students indicates their courage to whistle at work after graduation (Ebaid, 2023).

The data collection procedure in this study used a questionnaire or questionnaire method by distributing questionnaires using Google Forms to the research object, namely accounting students, to obtain information in this study. Questionnaire answers in this study were determined based on the Likert scale. The second data collection procedure in this study uses documentation. This documentation is obtained from the results of the questionnaire answers (questionnaire method), which have been distributed to the research object. Documentation in the form of data that has been collected and recorded is obtained from the results of the questionnaire answers and will be included in the analysis process.

Variables were measured in this study using a Likert scale. In this method, respondents answer the questionnaire using a scale of 1-5.

Table 2. Likert Scale

Response Category	Likert Scale
Strongly Agree	1
Agree	2
Neither Agree or Disagree	3
Disagree	4
Storngly Disagree	5

Source: Alston & Miller (2002)

According to (Sugiyono, 2019), the Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person or group of people about a particular object or phenomenon. This phenomenon has been determined explicitly by the author, after this, referred to as the research variable.

Table 3. Variable Measurement

Variable	Theoretical Concepts	Indicator	Scale
Attitude (X1)	Attitude refers to "a person's overall impression of the behaviour in question, whether positive or negative" (Ajzen, 1991; Saud & Febriana, 2022).	1. Whistleblowing is an act that is good, dignified, liked, and considered necessary. 2. Whistleblowing is an honest and responsible attitude. 3. Whistleblowing is a moral action that must be carried out.	Likert
Subjective Norms (X2)	Subjective norms are personal perceptions of the social influence of other influential people on individual decisions to do or not to do specific actions (Ajzen, 1991; Saud and Febriana, 2022).	1. Motivation to become a whistleblower from those closest to you (family, friends, superiors). 2. Motivation to become a whistleblower from yourself and those closest to you.	Likert
Perceived Behavior Control (X3)	The term "perceived control of behaviour" describes a person's belief that his actions result from his volition. The moral attached to a person determines how they will act or behave in certain circumstances" (Ajzen, 1991; Saud & Febriana, 2022).	1. The desire to become a whistleblower. 2. Confidence in being able to do whistleblowing. 3. Obtain information regarding whistleblowers 4. Experience as a whistleblower 5. Fear when carrying out Whistleblowing actions	Likert
Machiavellian (X4)	Machiavellian personality is interpreted as a set of beliefs or perceptions that influence one's character and explain one's social interactions. Machiavellian individuals tolerate unethical behaviour more and consider manipulative practices commonplace to achieve self-benefit (Sagara & Atikah, 2021). Simić & Stojkovic (2015) show that Machiavellian behaviour generally negatively affects various aspects of the organization without commensurate sanctions.	1. Not helping a friend when committing an offence. 2. Don't care about other people's opinions when doing whistleblowing. 3. Keep doing whistleblowing even though someone forbids it. 4. Do not hide violations committed by friends. 5. Take whistleblowing action when you find out about it	Likert
Whistle-blowing (Y)	The definition of whistleblowing, in general, is disclosing acts of violation or behaviour that are dangerous because it is illegal, unethical, or inappropriate for the organization or stakeholders (Tuanakotta, 2015). Whistleblowing aims to stop and prevent more significant losses if fraud significantly impacts (Primasari & Fidiana, 2020).	1. Actions to be taken if a violation is found. 2. Securing evidence of violations, if found violations. 3. Report to the authorities if you find violations 4. It is the responsibility of an accounting student to report violations	Likert

Source: Processed data (2023)

The data analysis method in this study uses Partial Least Square-Structural Equation Modeling (PLS-SEM) with the help of SmartPLS 3.2.9 software. PLS-SEM analysis usually consists of two sub-models: a measurement model, often called the outer model, and a structural model, often called the inner model (Ghozali, 2021).

The analysis involved several steps. Firstly, a descriptive analysis was conducted to explore the dataset. Following this, a path diagram was created to visualize the relationships between variables, including Attitude (X1), Subjective Norms (X2), Perceived Behavior Control (X3), Machiavellianism (X4), and Whistleblowing (Y). Parameters were estimated using Partial Least Squares (PLS) to assess the relationships between these constructs. The outer model was evaluated by removing indicators with convergent validity values ≤ 0.50 , testing for discriminant validity, and removing indicators with AVE values < 0.50 or composite reliability values < 0.70 . The inner model was then evaluated by examining the coefficient of determination (R²). Hypothesis testing was conducted to determine significance, with a significance criterion set at t-statistic values > 1.96 or p-values < 0.05 . Finally, the results were interpreted, and conclusions were drawn based on the findings of the analysis.

RESULTS

Research data was collected within ± 6 weeks from December 2, 2022 – January 14, 2023. Respondents included 212 students from accounting study programs at D3/D4/S1/S2/S3 levels of tertiary institutions, institutes, and universities from all over Indonesia who had taken auditing courses. Most respondents were female (70%), and the majority held Bachelor's degrees (61%). Based on age, most respondents were aged 21-23 (69%), and most were unmarried (86%). Meanwhile, according to job status, most respondents worked as employees (44%). A descriptive analysis of the respondent's demographic data has been summarized in Table 3.

Table 4. Profile of Respondents

	Descriptive	N	%
Gender	Man	63	30
	Woman	149	70
Age	17-20 years	21	9.9
	21-23 years	125	59
	24-26 years	45	21
	27-30 years	8	3.8
	>30 years	13	6.1
Education	D3	8	3.8
	D4	2	0.9
	S1	129	61
	S2	65	31
	S3	8	3.8
Marital Status	Married	30	14
	Unmarried	182	86
	ASN	9	4.2
Employment Status	BUMN/BUMD	8	3.8
	Entrepreneurial	20	9.4
	Lecturer/Asdos	6	2.8
	Teacher	2	0.9
	Employee	94	44
	Not Working Yet	73	34

Source: Processed data (2023)

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 5 below.

Table 5. Convergent Validity

Variable	Indicator	Outer Loading
Attitude Towards Behavior (X1)	STP1	0.763
	STP2	0.755
	STP3	0.732
	STP4	0.833
	STP5	0.820
	STP6	0.829
Subjective Norms (X2)	NS1	0.870
	NS2	0.873
	NS3	0.857
	NS4	0.913
	NS5	0.915
	NS6	0.919
Perceived Behavior Control (X3)	PKP1	0.746
	PKP2	0.886
	PKP3	0.771
	PKP4	0.809
	PKP5	0.726
Machiavellian (X4)	M1	0.725
	M2	0.748
	M3	0.867
	M4	0.778
	M5	0.792
Whistleblowing Intention (Y)	NW1	0.840
	NW2	0.809
	NW3	0.855
	NW4	0.845
	NW5	0.787
	NW6	0.866

Source: Processed data (2023)

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.

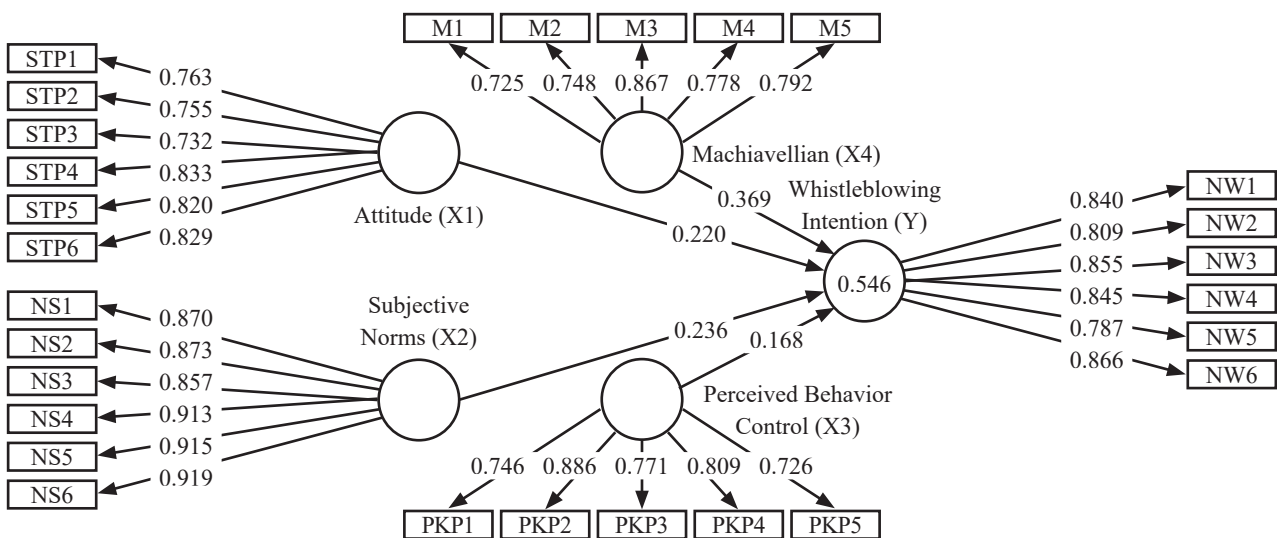


Figure 1. Validity Model SEM PLS

Figure 1. Shows the Model Validity SEM PLS from Convergent Validity Table 5 which each research variable indicator has an Average Variant Extracted (AVE) value greater than 0.50. Then, table 6 below shows the Average Variant Extracted (AVE) result.

Table 6. Average Variance Extracted (AVE) results

Variable	Average Variance Extracted (AVE)
Attitude Towards Behavior (X1)	0.623
Subjective Norms (X2)	0.795
Perceived Behavior Control (X3)	0.623
Machiavellian (X4)	0.614
Whistleblowing intent (Y)	0.696

Source: Processed data (2023)

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 7 below.

Table 7. Discriminant Validity Test Results

Indicator	Variable				
	Attitude Towards Behavior (X1)	Subjective Norms (X2)	Perceived Behavior Control (X3)	Machiavellian (X4)	Whistleblowing intent (Y)
STP1	0.763	0.300	0.222	0.310	0.367
STP2	0.755	0.265	0.175	0.216	0.286
STP3	0.732	0.229	0.285	0.163	0.265
STP4	0.833	0.271	0.292	0.270	0.351
STP5	0.820	0.361	0.277	0.329	0.503
STP6	0.829	0.371	0.232	0.370	0.485
NS1	0.425	0.870	0.340	0.490	0.524
NS2	0.287	0.873	0.345	0.457	0.488
NS3	0.365	0.857	0.256	0.528	0.455
NS4	0.327	0.913	0.294	0.502	0.544
NS5	0.337	0.915	0.336	0.488	0.556
NS6	0.354	0.919	0.301	0.492	0.548
PKP1	0.311	0.312	0.746	0.221	0.303
PKP2	0.317	0.307	0.886	0.233	0.410
PKP3	0.177	0.227	0.771	0.109	0.226
PKP4	0.212	0.310	0.809	0.203	0.363
PKP5	0.185	0.202	0.726	0.161	0.257
M1	0.283	0.309	0.047	0.725	0.355
M2	0.140	0.272	0.094	0.748	0.314
M3	0.294	0.509	0.235	0.867	0.504
M4	0.302	0.377	0.105	0.778	0.506
M5	0.352	0.577	0.356	0.792	0.629
NW1	0.381	0.526	0.349	0.609	0.840
NW2	0.466	0.484	0.312	0.534	0.809
NW3	0.417	0.463	0.349	0.459	0.855
NW4	0.363	0.418	0.334	0.500	0.845
NW5	0.480	0.497	0.347	0.484	0.787
NW6	0.388	0.525	0.354	0.504	0.866

Source: Processed data (2023)

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 8.

Table 8. Cronbach's Alpha and Composite Reliability

Variable	Composite Reliability	Cronbach's Alpha
Attitude Towards Behavior (X1)	0.908	0.881
Subjective Norms (X2)	0.959	0.948
Perceived Behavior Control (X3)	0.892	0.849
Machiavellian (X4)	0.888	0.846
Whistleblowing intent (Y)	0.932	0.912

Source: Processed data (2023)

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 8 above shows that the R-Square Adjusted value is 0.537. This means that the ability of the variable's Attitudes toward Behavior, Subjective Norms, Perceived Behavior Control and Machiavellian to explain Whistleblowing Intentions is 53.7%; thus, the model is classified as substantial (strong).

Table 9. R-Square

	R-Square	R- Square Adjusted
Whistleblowing intent (Y)	0.546	0.537

Source: Processed data (2023)

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 10 below.

Table 10. Path Coefficient

Variable	Original Sample (O)	Sample Mean (M)	Std. Deviation (STDEV)	T-Statistics (O/STDEV)	P-Values
Attitude Towards behaviour → Whistleblowing Intention	0.220	0.221	0.066	3.344	0.000
Subjective Norm → Whistleblowing intention	0.236	0.234	0.068	3.487	0.000
Perceived Behavior Control → Whistleblowing Intention	0.168	0.167	0.060	2.825	0.002
Machiavellian → Whistleblowing intention	0.369	0.375	0.051	7.203	0.000

Source: Processed data (2023)

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 Towards Whistleblowing Intentions have a path coefficient = 0.220 and P-Values = 0.000 < 0.05, meaning that the influence of Attitudes Towards Whistleblowing Intentions is positive and significant. Subjective Norm on Whistleblowing Intention has a path coefficient = 0.236 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 = 0.168 and P-Values = 0.002 < 0.05, meaning that the effect of Perceived Behavioral Control on Whistleblowing Intention is positive and significant. Machiavellian on Whistleblowing Intention has a path coefficient of 0.369 and P-Values 0.000 < 0.05, meaning that the influence of Machiavellian on Whistleblowing Intention is positive and significant.

DISCUSSION

As (Ajzen, 1991) stated in TPB, everyone considers a variety of factors before developing a behaviour, even before having the intention to act. Individual attitudes can be defined as their opinion about whether or not a particular action is beneficial. Students are more likely to whistleblowing if they believe their actions will be rewarded. In addition, students also view whistleblowing as a morally commendable action. Besides having a positive impact, whistleblowing is also seen as a viable way to combat and ultimately eliminate fraud in the business. When students strongly believe that whistleblowing is for the greater good, they are more likely to engage in it to successfully influence student intentions to do whistleblowing through attitudes towards behaviour.

The t-test (X2) shows a statistically significant relationship between subjective norms and academic whistleblowing intentions, these results consistently show that subjective norms positively influence whistleblowing intentions (Rohman et al., 2017; Iskandar & Saragih, 2018; Owusu et al., 2020; Sarikhani & Ebrahimi, 2022). However, this study's findings differ from those of other studies, which have not discovered a connection between subjective norms and whistleblowing behaviour (Rustiarini & Sunarsih, 2017; Mansor et al., 2022b).

This is familiar with the TPB (Ajzen, 1991), which contends that subjective norms are formed by social forces external to the individual and reveal how that person interprets their behaviour. The student will act in this way if their environment is purposeful. On the other hand, the student refrains from engaging in the behaviour without the existing social environment. Students are more likely to whistleblow if there is less social pressure and a more favourable perception of the practice in their environment. Whistleblowing can be influenced by the opinions of those nearby, including lecturers, friends, family, and peers. Such support can shape student behaviour in following what the people around them do. Especially for lecturers and parents should encourage students to reveal cheating. Apart from that, as an accountant educator, a lecturer can be essential in shaping student attitudes toward whistleblowing. Subjective norms are different from attitudes; subjective norms here are a belief obtained from other people's views, while attitude is an individual belief that originates within himself. Therefore, students' violations may be influenced by subjective norms more so than by behavioural attitudes.

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; Mulfag & Serly, 2019; Owusu et al., 2020; Mansor et al., 2022b; Sarikhani & Ebrahimi, 2022). However, this finding also contradicts other research, which states that perceptions of behavioural control do not affect whistleblowing intentions (Saud, 2016; Zakaria, Razak & Noor, 2016).

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.

The results of this study suggest that the Machiavellian viewpoint significantly and favourably influences a person's propensity for whistleblowing. This finding aligns with (Latan et al, 2018; Zarefar, et al, 2018; Triantoro et al, 2020; Indra et al, 2022; Putri & Suhartini, 2022), which prove that Machiavellian traits influence whistleblowing intentions. In contrast, (Dammak et al., 2022) proved that Machiavellianism has a negative relationship with whistleblowing intentions. Then research by (Pratiwi & Dwita, 2020) demonstrates that the presence or absence of Machiavellian traits or personal intentions does not influence whistleblowing.

The concept of TPB, which consists of the perception of control over an individual's ability to control his behaviour and exhibit certain behaviours, can also be represented by traits associated with Machiavellianism. A Machiavellian personality is an individual personality with strong manipulative and result-oriented tendencies. So machiavellian behaviour, which involves using various unethical methods to achieve goals, is closely related to fraudulent behaviour. When Machiavellian traits strongly characterize someone, they are less likely to want to engage in whistleblowing, and vice versa. If someone's Machiavellian character is low, their intention to whistleblow will be high (Dalton & Radtke, 2013; Lata et al, 2018). The students in this study still showed significant Machiavellian tendencies, but they valued morality. This resulted in low intention to do whistleblowing.

CONCLUSIONS

This study found that student attitudes, subjective norms, perceived behavioural control, and the Machiavellian level significantly influenced whistleblowing intentions. A positive and significant correlation exists between accounting students' academic whistleblowing intentions and their attitudes, subjective norms, perceptions of behavioural control, and Machiavellian characteristics. Although stringent scientific procedures were applied in this research to ensure its quality, it still contains some limitations. Unfortunately, this study's sample size and duration are still relatively small. Researchers are also concerned about the need for accounting student respondents at various high schools, institutes, and universities across Indonesia due to the nature and process of data collection.

Attitudes and subjective norms positively influence the intention to whistleblowing accounting students' academic fraud. These findings reinforce the proposition that TPB can be used to assess student behavioural intentions. In addition, the Machiavellian character can represent the idea of TPB, which is contained in the perception of control over an individual's ability to control his behaviour and show certain behaviours. A Machiavellian personality is an individual personality with strong manipulative and result-oriented tendencies. Therefore, the researcher added Machiavellian to determine the intention of whistleblowing accounting students' academic fraud.

The limitations identified in this study emphasize the necessity for additional research to gain a comprehensive understanding of the factors that influence whistleblowing intentions among accounting students. This study establishes a basis for future research by examining factors such as Attitude Towards Behavior, Subjective Norms, Perceived Behavior Control, and Machiavellianism. In order to enhance the theoretical comprehension, it is recommended that future researchers expand the range of investigation by exploring supplementary variables that could potentially impact intentions to engage in academic whistleblowing. Furthermore, it is advisable for researchers to take into account additional factors apart from Machiavellianism in order to obtain a more comprehensive comprehension of whistleblowing behavior. In addition, although this study specifically focused on accounting students, future research should aim to include a broader demographic in order to gather perspectives from diverse segments of society. This expansion will enhance our understanding of whistleblowing behavior in academic settings and other contexts, enabling the development of effective strategies to promote ethical conduct and integrity in organizations. Practically speaking, this study emphasizes the significance of creating a supportive atmosphere that promotes the act of whistleblowing among accounting students and professionals. Organizations can improve ethical behavior and accountability by addressing the identified factors and taking into account a wider range of influences. This will ultimately enhance trust and integrity within the academic and professional communities.

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