

FACTORS INFLUENCING FRAUD WHISTLEBLOWING

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Abstract

This study aims to look at the effects of professional commitment, organizational commitment, locus of control, ethical orientation, and anticipatory socialization on fraud whistleblowing in the case of Himatansi (accounting students association) and non-Himatansi students of Malikussaleh University. In addition, this study also aims to see differences in the levels of professional commitment, organizational commitment, locus of control, ethical orientation, and anticipatory socialization between Himatansi and non-Himatansi students of Malikussaleh University. This study employed Slovin's formula for sampling, with a critical value or accuracy limit of 0.1. As a result, a sample of 70 was extracted from a total population of 221 students. This study also used multiple regression analysis techniques and performed hypothesis testing using SPSS program. The results show that professional commitment and locus of control had significant effects on fraud whistleblowing, while organizational commitment, ethical orientation, and anticipatory socialization did not. In addition, a difference was found in the level of professional commitment, but there were no differences found in the level of organizational commitment, locus of control, ethical orientation, and anticipatory socialization. Lastly, there was a significant difference between Bidikmisi and non-Bidikmisi students of Malikussaleh University.

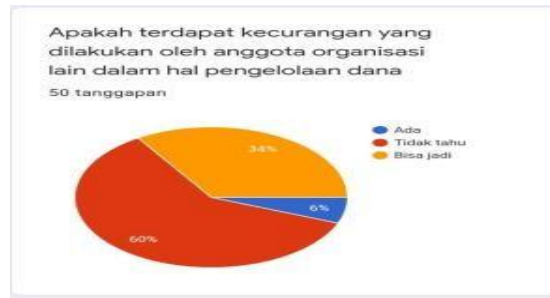
Keywords: *Fraud whistleblowing, professional commitment, organizational commitment, locus of control, ethical orientation, anticipatory socialization*

Introduction

Accountants' professional ethics are currently a hot issue among the public due to the diminished level of public trust in the accounting profession. This growing distrust is triggered by the various frauds committed by accountants. The Association of Certified Fraud Examiners (ACFE) reported that each year an average of 5% of organization's revenue is lost to fraud (ACFE Indonesia). There have been numerous cases of fraud disclosure by big organizations, but fraud may happen in every organization. Both small and big organizations are at the risk of sustaining loss from fraud. Fraud whistleblowing is yet to be familiar to small organizations, including student organizations. Student organizations are unlike big organizations, in that big organizations are driven by profit-making, which makes them vulnerable to fraud. By contrast, among the goals of establishing a student organization is to create critical, principled, creative, realistic, non-conformist future leaders. It is thus considered a good idea to train responsibility in students from an early stage (UKSW, 2011). Within the environment of student organizations at Universitas Makussaleh, there are many cases in which fraud is committed by accounting students, for instance, during the preparation of a major event organized by Himatansi (Accounting Students Association). There are possible cases of fraud committed by some Himatansi members unknown to other members, for example when unnecessary things are added for budget allocation, or when the fund rising involves sources from other students. This may hold true for non-Himatansi students in non-Himatansi activities too.

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Pie Chart 1.1 Personal Realization of Himatansi and Non-Himatansi Members of Malikussaleh Univeristy

Based on a survey that the researcher conducted on Himatansi and non-Himatansi students of Makussaleh University, most of Himatansi and non-Himatansi students had no knowledge of whether fraud had happened, and only a few of them claimed that there were frauds occurring both in Himatansi and non-Himatansi organizations. As shown in the pie chart above, 60% of respondents expressed their ignorance, 34% assumed that fraud might have happened in the Himatansi organization but there was a lack of concrete evidence, and 6% claimed that fraud did happen in both Himatansi and non-Himatansi organizations, which could serve as concrete evidence of the phenomenon. Fraud in the educational setting, precisely in respect to student funds, was once investigated by Salsabil et al. (2017) in their study. According to them, manipulation of student funds accountability reports is a common occurrence within student committees. Part of the fund is left to be used for committee discharge. Puspita et al. (2015) stated that fraud whistleblowing is also triggered by issues related to the remaining sum of money from accounting students.

LITERATURE REVIEW

Fraud Whistleblowing

Fraud whistleblowing refers to the disclosure of information by an individual in an organization to certain parties following a regulatory violation or crime (Miceli et al., 2008). Individuals reporting to the public or authorities on fraudulence, illegal activities, or faults occurring in government environments, public organizations, or private organizations are called whistleblowers (Susmanschi, 2012). Reports from whistleblowers have proved more effective than any other methods such as internal and external audits (Sweeney, 2008). As pointed out by Merdikawati (2012), fraud whistleblowing takes either of the following two routes: internal or external. Internal fraud whistleblowing is done by an employee to a person in a higher position in the organization’s hierarchy. Meanwhile, external fraud whistleblowing happens when an organization’s fraud is leaked to the public as the result of the political loss caused by the fraud.

Prasasti (2017) elaborated on three general causes of fraud whistleblowing:

1. Reason Perspective
It refers to one’s giving priority to the interest of others over their own. It is the desire to amend the faults that harm the interests of the organization, consumers, colleagues, and the general public.
2. Motivational and psychological perspective
The motivation to benefit from their action leads a whistleblower to do what they do. For instance, the US offers an incentive for those who report on fraud. Whistleblowing may also be driven by other motivations such as revenge on their company or the desire to be re-hired.

3. Expected rewards

In some cases, organizations offer rewards to those who report on a fraudulent act committed by an employee. A case in point is that the US law rewards a whistleblower 30% of the total recovered sum of money from the government.

Professional Commitment

Professional commitment can be measured with the factor explained by Dwyer et al. (2000) in Setiawan (2016), who regarded professional commitment as a one-factor model: affective professional commitment. It comprises a number of indicators, namely, taking the extra miles beyond expectations, pride in the accounting profession, compliance with professional code of ethics, awareness of the image of the accounting profession, and willingness to stay in the profession for as long as possible. In conclusion, professional commitment refers to an individual's loyalty with the profession they are currently pursuing with a company or organization. With professionally committed employees, it is easier for the company to attain its aspirations and goals.

Organizational Commitment

According to Luthans (2006), organizational commitment is marked by a strong desire to remain part of a certain organization, willingness to work hard following the wish of the organization or a certain belief, and an acceptance of the organization's values and goals. Organizational commitment, otherwise referred to as work commitment, reflects an individual's identification and bond with their organization. A committed individual will disregard any insignificant sources of dissatisfaction and consider themselves still as a member of their company or organization (Moorhead and Griffin, 2013: 73).

Locus of Control

Locus of control, as defined by Sagine, Elvira, and Caroli (2014), is a personality predisposition that refers to an individual's perception on an event that can be internally rendered by their own behavior or determined by external sources such as fate or luck. It is one's belief of whether an outcome or action depends on what they do (internal-control-oriented) or on events outside their control (external-control-oriented). It is defined as a personality predisposition that influences an individual's decisions and behaviors (Chiu, 2002).

Locus of control is distinguished into two types: internal locus of control and external locus of control. An individual who develops an internal locus of control believes that everything that happens in their life, whether it be a success or a failure, stems from themselves, their capacity, and their behavior. Meanwhile, an individual who develops an external locus of control believes that anything that happens in their life, whether they be a success or a failure, is controlled by externalities such as fate, destiny, and luck.

Someone who is certain in their ability to control their aim is said to have an internal locus of control. By contrast, someone who believes that their life is entirely controlled by external forces is said to have an external locus of control. As explained by Router (1966), internality refers to one's hope to take control or assume an important role in gaining rewards from their environment. Meanwhile, externality refers to one's belief that rewards from the environment are beyond their control and are solely determined by luck.

Ethical Orientation

Pratiwi (2019) defined ethical orientation as self-concept. Each person's orientation is determined by the person's need level. Along with value system, this need interacts with personal experience and directs where the person's behavior will end up, allowing them to demonstrate an expected behavior. Ethical orientation, according to Wibowo (2019), is determined by idealism and relativism. Forsyth (1980) posited that ethical orientation is the main goal of professional behavior

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which is inextricably linked to morality and prevailing values and propelled by idealism and relativism. Idealism itself is related to the extent to which an individual believes in attaining a positive consequence without betraying morality.

Anticipatory Socialization

Merton and Rossi (1968) defined anticipatory socialization as an individual’s process of adapting to the attitude and belief of a certain group prior to becoming part of it. Merdikawati (2012) in Setiyawan (2016) stated that anticipatory socialization is one’s understanding of the attitude and belief associated with the profession they are currently undertaking. Through anticipatory socialization, one will know of what they may and may not do in their current profession. Meanwhile, Elias in Hardianto et al. (2017) defined anticipatory socialization as an individual’s adaptation process and belief from within themselves in entering a new environment that they have developed since their education time. An example of a new environment is the workplace. Utami (2016) identified four variables of anticipatory socialization: childhood experience, social stereotype, professional training process, and organizational selection and recruitment process. These variables lead to an expectation of the scope of the job one is to do. Besides, entering the job world with a realistic understanding of what is offered in a job is positively correlated with a high degree of job satisfaction.

Conceptual Framework

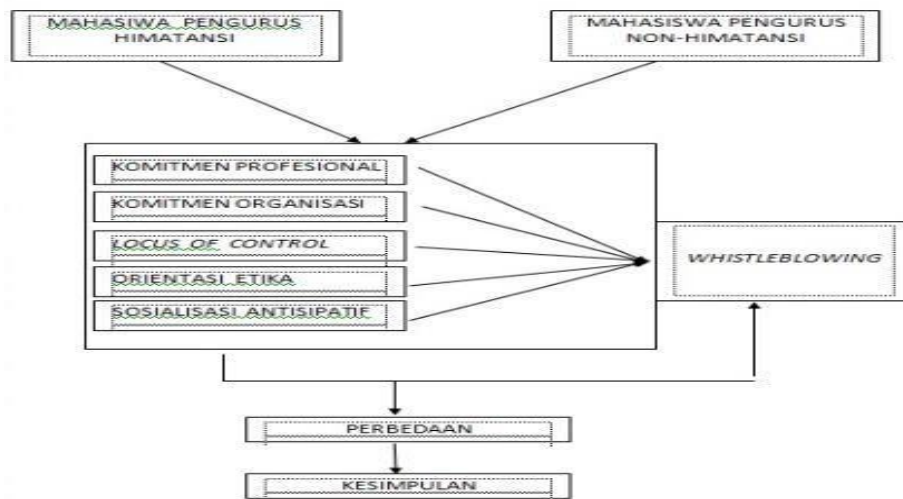


Figure 1

Based on the conceptual framework above, the following research hypotheses were proposed:

- H1 : The professional commitment of student organization members (Himatansi and non-Himatansi) affects fraud whistleblowing.
- H2 : The organizational commitment of student organization members (Himatansi and non-Himatansi) affects fraud whistleblowing.
- H3 : The locus of control of student organization members (Himatansi and non-Himatansi) affects fraud whistleblowing.
- H4 : The ethical orientation of student organization members (Himatansi and non-Himatansi) affects fraud whistleblowing.
- H5 : The anticipatory socialization of student organization members (Himatansi and Non-Himatansi) affects fraud whistleblowing.
- H6 : There are differences in the level of professional commitment, the level of organizational commitment, locus of control, ethical orientation, and anticipatory socialization between

Himatansi and non-Himatansi students.

RESEARCH METHODS

Research Location and Objects

The objects of the study were accounting students (both those who joined Himatansi and those who joined other organizations) of Makussaleh University in the 2019–2020 academic year. This research took place in the Accounting Department of the Faculty of Economics and Business, Makussaleh University.

Population

A population refers to the entire objects to be studied (Hadi, 2006). The population in this study consisted of all Himatansi and non-Himatansi students of the 2017 and 2018 cohorts of Malikussaleh University. Himatansi students in this study referred to active accounting students of the 2017 and 2018 cohorts who joined the management of the Accounting Students Association (Himatansi), while non-Himatansi students here referred to active accounting students of the 2017 and 2018 cohorts who joined organizations other than Himatansi. The sample used comprised 221 accounting students of Makussaleh University

Sample

According to Ikhsan et al. (2018: 15), a sample is a small part of the total number or characteristics of a population that is carefully selected from the population. When extracting a sample, a researcher is interested in estimating one value of a population or more or in testing one statistical hypothesis or more. To obtain a sample with a high degree of representativeness, calculation was carried out using Slovin's formula with a critical value or accuracy limit of 0.1 as follows:

$$N = \frac{nv}{1+Ne} = \frac{221}{1+221 \times 0.1^2} = 68.84$$

where

n = Sample size

N = Population size

e = Acceptable margin of error

The population size, 221, was composed of 121 students of the 2017 cohort and 100 students of the 2018 cohort. Based on the calculation conducted, the minimum sample size was 68.84, which was rounded up to 70. Thus, each of the groups (Himatansi and non-Himatansi) used for the difference test should be composed of 35 students.

Data Type

The data used in this research were primary data from first sources. In this study, the data were collected by a questionnaire survey.

Data Sources

The data used in this research were derived from Himatansi and non-Himatansi respondents at Makussaleh University. The researcher conducted the data search, collection, and processing processes firsthand to gather relevant, real data. Data collection was carried out by distributing a questionnaire, which was designed to be used in a quantitative study.

Operational Definitions of the Variables

In the research on the effects of training and education programs, top-management support, and system user participation on information system performance, the researcher used two variables:

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Table 1

Variables	Operational Definitions	Indicators	Measurement Scales
Whistle blowing (Y)	An action or system of fraud whistleblowing by a whistleblower in an organization or company (Setiyawan, 2016)	1. Seriousness 2. Responsibility 3. Risk 4. Whistleblowing intention (Setiyawan, 2016)	Interval
Professional Commitment (X1)	An individual's level of loyalty with their current profession according to their perception (Tragono & Andi, 2008) in (Setiyawan, 2016).	1. Taking the extra miles beyond expectations 2. Pride in the accounting profession 3. Compliance with the professional code of ethics 4. Awareness of the accounting professional image 5. Willingness to stay in the profession for as long as possible (Setiyawan, 2016)	Ordinal
Organizational Commitment (X2)	A strong desire to remain part of a certain organization, willingness to work hard following the wish of the organization or a certain belief, and an acceptance of the organization's values and goals (Luthans, 2006)	1) Affective commitment, an emotional feeling for the organization and a belief in the organization's values. 2) Continuance commitment, the economic value gained from staying in an organization as opposed to leaving the organization. 3) Normative commitment, the feeling of being compelled to stay in an organization for moral and ethical reasons (Allen and Mayer, 1991)	Ordinal
Locus of control (X3)	A personality predisposition that refers to an individual's perception of an event that may happen due to internal sources such as their own behavior or external sources such as fate or luck (Sagine, Elvira, and Caroli, 2014)	1. An achievement as the result of an individual's hard work 2. Supporting planning 3. Success and responsibility for the decision made 4. An orientation towards fate for any achievement	Ordinal

		5. The feeling that anything that happens is nothing short of luck. There is a tendency to control the situation to bring fortunes (Yusrida Hala, 2020)	
	(Tragono & Andi, 2008) in (Setiyawan, 2016).	2. Pride in the accounting profession 3. Compliance with the professional code of ethics 6. Awareness of the accounting professional image 7. Willingness to stay in the profession for as long as possible (Setiyawan, 2016)	

Result and discussion
T-Test

Table 2
Effect Test Results

Coefficients ^a						
Moel		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.921	9.297		1.067	.290
	Komitmen Profesional	1.037	.270	.290	3.843	.000
	Komitmen Organisasi	-.283	.154	-.167	-1.839	.071
	Locus Of Control	1.137	.139	.758	8.189	.000
	Orientasi Etika	-.177	.139	-.094	-1.276	.207
	Sosialisasi Antisipatif	-.282	.392	-.050	-.721	.474

a. Dependent Variable: *Whistleblowing*

Source: Processed data (2021)

Independent T-Test Results

Table 3
Independent T-Test Results

Variabel	Levenes Test		T- test	
	F	Sig	T	Sig. (2 tailed)
Komitmen Profesional	3.631	0,061	3,063	0,003
Komitmen Organisasi	0,776	0,382	-0,199	0,834
Locus of Control	1.082	0,302	-1,400	0,166
Oreintasi Etika	0,002	0,961	0,967	0,337
Sosialisasi Antisipatif	1,198	0,278	-1.344	0,183

Discussion

The Effect of Professional Commitment (X_1) on Fraud Whistleblowing (Y) among Accounting Students (Himatansi and Non-Himatansi)

For the variable professional commitment (X_1), the t_{count} obtained was 3.843, which means that the $t_{\text{count}} > t_{\text{table}}$ ($3.843 > 1.669$). Meanwhile, the sig. value was 0.000, which was smaller than 0.05 ($0.000 < 0.05$), leading to the acceptance of the first hypothesis. The regression coefficient had a positive mark, meaning that professional commitment had a significant positive effect on fraud whistleblowing. This is because accounting students, both those who joined Himatansi and those who joined non-Himatansi organizations, had a professional commitment and either committed no fraud or showed an interest in fraud whistleblowing. In other words, these accounting students were strongly interested in fraud whistleblowing and showed a strong desire to keep their organizations from any forms of fraudulence. This finding is consistent with the research by Setiawan (2016), which analyzed the differences in professional commitment and anticipatory socialization among UNIDUS and UNIKA students in their relationship with fraud whistleblowing. The findings showed that professional commitment has a positive effect on fraud whistleblowing. The difference between the present study and that study lies in the involvement of different respondents; while the previous study used accounting students of two different universities, the present study used accounting students of the same university but different student organizations (Himatansi and non-Himatansi students).

The Effect of Organizational Commitment (X_2) on Fraud Whistleblowing (Y) among Accounting Students (Himatansi and non-Himatansi)

For the variable organizational commitment (X_2), the t_{count} obtained was -1.839, which means that the absolute $t_{\text{count}} > t_{\text{table}}$ ($1.839 > 1.669$). Meanwhile, the sig. value was 0.071, which was larger than 0.05 ($0.071 > 0.05$), leading to the rejection of the second hypothesis. The regression coefficient was in a negative direction, but organizational commitment did not have any significant effect on whistleblowing. This is because accounting students, both those who joined Himatansi and those who joined non-Himatansi organizations, lacked an organizational commitment and either committed fraud or showed no interest in fraud whistleblowing. As previously defined, organizational commitment is one's desire to stay in an organization. A lack of organizational commitment among accounting students, both those who were part of Himatansi and those who joined organizations other than Himatansi, gave them no drive to do fraud whistleblowing. An individual who lacks a high level of organizational commitment lacks a high level of loyalty with their organization or company. On the other hand, an individual who has a high level of organizational commitment will be willing to do anything in their capacity to help their organization or company to reach their goals in terms of success and welfare and to prevent illegal or fraudulent acts. This finding is consistent with the research by Iftikar et al. (2018) on the effects of employee professionalism, organizational commitment, and moral intensity on fraud whistleblowing, which stated that organizational commitment does not have any significant effect on fraud whistleblowing.

The Effect of Locus of Control (X_3) on Fraud Whistleblowing among Accounting Students (Himatansi and non-Himatansi)

For the variable locus of control (X_3), the t_{count} obtained was 8.189, which means that the $t_{\text{count}} > t_{\text{table}}$ ($8.189 > 1.669$). Meanwhile, the sig. value was 0.000, which was smaller than 0.05 ($0.000 < 0.05$), leading to the acceptance of the third hypothesis. The regression coefficient had a positive mark, which means that locus of control had a significant positive effect on fraud whistleblowing. Accounting students, both Himatansi and non-Himatansi, had a locus of control and took an interest in fraud whistleblowing. The stronger the locus of control of an individual, the stronger their desire to find out about the cause of an event and the stronger their desire to do fraud whistleblowing. It is in line with the definition of a locus of control according to Hanurawan (2010), that is, the tendency of an individual to seek the cause of an event in a certain direction. This finding is in parallel with the

research by Zalmi et al. (2019) on the effects of student professional commitment, locus of control, and anticipatory socialization on fraud whistleblowing, which stated that locus of control positively affects fraud whistleblowing.

The Effect of Ethical Orientation (X_4) on Fraud Whistleblowing among Accounting Students (Himatansi and Non-Himatansi)

For the variable ethical orientation (X_4), the t_{count} obtained was -1.276, which means that the absolute $t_{\text{count}} < t_{\text{table}}$ (-1.276 < 1.669). Meanwhile, the sig. value was 0.207, which was higher than 0.05 (0.207 > 0.05), leading to the rejection of the fourth hypothesis. The regression coefficient was in a negative direction, but ethical orientation did not have any significant effect on fraud whistleblowing. This research indicates a negative effect of ethical orientation on fraud whistleblowing. If an individual lacks a high level of ethical orientation, then the less likely it is for them to think of fraud whistleblowing as important and ultimately to do fraud whistleblowing themselves. Himatansi and non-Himatansi students lacked an ethical orientation and, as a result, took no interest in doing fraud whistleblowing. This finding is supported by the study by Abdul Aziz (2020) on the effects of ethical orientation, professional commitment, and anticipatory socialization on students' fraud whistleblowing intention in academic settings, which stated that ethical orientation does not have any effect on fraud whistleblowing.

The Effect of Anticipatory Socialization (X_5) on Fraud Whistleblowing (Y) among Accounting Students (Himatansi and Non-Himatansi)

For the variable anticipatory socialization (X_5), the t_{count} obtained was -0.721, which means that the absolute $t_{\text{count}} < t_{\text{table}}$ (-0.721 < 1.669). Meanwhile, the sig. value was 0.475, which was higher than 0.05 (0.475 > 0.05), leading to the acceptance of the fifth hypothesis. The regression coefficient was in a negative direction, but anticipatory socialization did not have any significant effect on fraud whistleblowing. This research indicates that anticipatory socialization did not affect whistleblowing. From the respondents' responses regarding anticipatory socialization, it was found that the respondents had a fair amount of understanding of the importance of fraud whistleblowing when a case of fraud occurred. However, an environment that is not conducive for fraud whistleblowing will discourage an individual from doing whistleblowing to secure their social life. This finding is supported by the study by Zalmi et al. (2019) on the effect of student professional commitment, locus of control, and anticipatory socialization on fraud whistleblowing, which stated that anticipatory socialization did not have any positive effect on fraud whistleblowing.

Differences in Levels of Professional Commitment, Organizational Commitment, Locus of Control, Ethical Orientation, and Anticipatory Socialization between Himatansi Students and Non-Himatansi Students of Malikussaleh Univeristy

From the Levene test carried out, professional commitment (X_1) had an F_{count} of 3.631 and a prob. value of 0.380 (above 0.05), meaning that the variances were homogenous. Therefore, the t-test must be conducted with equal variances not assumed. From the SPSS output, it is known that the t value obtained was 3.03 and the sig. value was 0.003 (two-tailed). This indicates that the means of professional commitment of Himatansi and non-Himatansi students were significantly different. Therefore, the hypothesis was accepted, which means that the professional commitment levels of Himatansi and non-Himatansi students of Malikussaleh Univeristy had different means.

The difference in level of professional commitment between Himatansi and non-Himatansi students was caused by the fact that they joined different organizations. They lacked the awareness of the fate or development of their organizations, which kept them from doing fraud whistleblowing. This finding is supported by the study by Setiyawan (2016) on the differences in professional commitment and anticipatory socialization between UDINU and UNIKA students in relation to fraud whistleblowing, which discovered a difference in professional commitment between two investigated

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samples. Meanwhile, organizational commitment (X_2) had an F_{count} of 0.776 and a prob. value of 0.382 (above 0.05) from the Levene test conducted, meaning that the variances were homogenous. Therefore, the t-test must be conducted with equal variances not assumed. From the SPSS output, it is known that the t value obtained was -0.199 and the sig. value was 0.843 (two-tailed). This indicates that the means of the levels of organizational commitment of Himatansi and non-Himatansi students were not significantly different. Locus of control (X_3) had an F_{count} of 1.082 and a prob. value of 0.302 (above 0.05) from the Levene test. Therefore, the t-test must be conducted with equal variances not assumed. From the SPSS output, it is known that the t value obtained was -1.400 and the sig. value was 0.166 (two-tailed).

Then, ethical orientation (X_4) had an F_{count} of 0.002 and a prob. value of 0.961 (above 0.05) from the Levene test, meaning that the variances were not homogenous. Therefore, the t-test must be conducted with equal variances not assumed. From the SPSS output, it is known that the t value was 0.967 and the sig. value was 0.337 (two-tailed). This indicates that the means of the levels of ethical orientation of Himatansi and non-Himatansi students were not significantly different. Finally, anticipatory socialization (X_5) had an F_{count} of 1.198 and a prob. value of 0.278 (above 0.05) from the Levene test, meaning that the variances were homogenous. Therefore, the t-test must be conducted with equal variances not assumed.

From the SPSS output, the t value obtained was -1.344 and the sig. value was 0.183 (two-tailed). This indicates that the means of the levels of anticipatory socialization of Himatansi and non-Himatansi students were not significantly different. It is inferred from the results that even though Himatansi and non-Himatansi students were of different organizations and pursued different goals, they were not different in organizational commitment, locus of control, ethical orientation, and anticipatory socialization in relation to fraud whistleblowing. Since both Himatansi students and non-Himatansi students majored in accounting, they did not differ in their perspective. The means of Himatansi and non-Himatansi students in terms of organizational commitment, locus of control, ethical orientation, and anticipatory socialization were not significantly different. Therefore, H_6 was rejected. Only in terms of professional commitment were the means of both groups were significantly different.

Conclusion

1. Based on the analysis results, professional commitment (X_1) had a positive effect on fraud whistleblowing.
2. Based on the analysis results, organizational commitment (X_2) had a positive effect on fraud whistleblowing.
3. Based on the analysis results, locus of control (X_3) had a positive effect on fraud whistleblowing.
4. Based on the research results, ethical orientation (X_4) had a positive effect on fraud whistleblowing.
5. Based on the research results, anticipatory socialization (X_5) had a positive effect on fraud whistleblowing.
6. The means of Himatansi and non-Himatansi students in professional commitment (X_1) were significantly different.
7. The means of Himatansi and non-Himatansi students in organizational commitment (X_2), locus of control (X_3), ethical orientation (X_4), and anticipatory socialization (X_5) were not significantly different.

Suggestions

1. Future researchers may add a survey method such as interview to raise the respondents' awareness and seriousness in answering all the questions posed. It can also minimize the respondents' subjectivity, which may result in biased research results.
2. Not only questionnaire, but also face-to-face interview may be used.
3. The number of respondents and scope of research should be increased for better results.

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