

The influence of *theory planned behavior* factors on intention to *whistleblowing* academic fraud in accounting students

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Abstract

This study aims to investigate the impact of Theory Planned Behaviour Factors on the Intention to Whistleblowing Academic Fraud in Accounting Students. The research method used is SLR (Systematic Literature Review), which involves the identification, analysis, evaluation, and interpretation of previous studies in the 2013-2023 time span, found through the Google Scholar database. From the results of the study, it is concluded that there are three main factors in Theory Planned Behavior, namely Attitude towards behavior, Subjective Norms, and perceived behavioral control, which significantly affect the intention to whistleblowing academic fraud in Accounting Students.

Keywords: *Whistleblowing*, Academic Fraud, *Theory Planned Behavior*, Accounting Student

INTRODUCTION

Whistleblowing in the context of academic *fraud* refers to reporting acts of fraud or deception that occur within the academic environment. This action is carried out by individuals who know or have suspicions of the existence of fraud or fraud, with the aim of preventing or stopping these actions. *Whistleblowing* against academic *fraud* can be carried out by various parties such as students, lecturers, or other related individuals within the academic environment. Through *whistleblowing*, acts of fraud or deception can be revealed and resolved, so that the integrity and credibility of the academic world can be maintained.

Whistleblowing system is a system designed with the aim of uncovering unethical actions that can lead to *fraud*. The implementation of this system can give individuals the courage to report suspicious actions that indicate fraud in the campus environment. It aims to create a campus environment that is free from behaviors such as 3M (cheating, copying, imitating), attendance keeping, final grade changes, and data manipulation in the thesis. Academic fraud shows unethical behavior from accounting students, even though the accounting profession requires a high level of professionalism and honesty. (Nurharjanti, 2017)

There are several cases of academic fraud that occur in Indonesia. One example is plagiarism. Currently, plagiarism is common among academics. For example, in 2010 there was a plagiarism case involving Dr. M. Zuliansyah. He plagiarized his paper entitled "*3D Topological Relations for 3D Spatial Analysis*". Zuliansyah copied work that was previously published in an IEEE journal, as a result Zuliansyah's reputation was tainted and resulted in a negative impact on his campus alumni (www.kompasiana.com).

In addition, it was revealed that many students commit academic fraud, but witnesses choose to remain silent. Acts of academic fraud can be prevented by reporting them. Unfortunately, most witnesses choose not to report and maintain silence. This phenomenon caught the attention of Anna Armeini Rangkuti, a doctoral student at the UI Faculty of Psychology. Anna Armeini Rangkuti took this topic as the subject of her doctoral dissertation entitled "Mechanisms of Weakening Silence of Student Witnesses of Academic Cheating Through the Mediating Role of *Seriousness of Academic Cheating* in the Perspective of Ethical Decision Making". This research is driven by the fact that there are many students who witness academic cheating but do not report it. In addition, the gradually eroding ethical sensitivity of witnesses

of academic fraud and considering cheating as a common thing is also a concern in this study (depok.tribunnews.com).

According to the *Theory of Planned Behavior* (TPB), Attitude towards Behavior, Subjective Norms, and Perceived Behavioral Control all have an impact on students' intention to report fraud. Subjective Norm is the first factor that has an impact. Jogiyanto (2007) said that a person's perception or view of the beliefs held by others affects his intention to do or not do the behavior in question.

Attitude towards behavior is the second factor that influences students' intention to disclose fraud. (Ajzen & Fishbein, 2010) say that attitudes towards behavior are strong beliefs, either positively or negatively, that link behavior to outcomes that are considered valuable. Individual behavior choices will be influenced by a positive attitude towards behavior.

Perceived behavioral control is the third factor that influences students' intention to report fraud. According to Ajzen (1991), perceived behavioral control is the belief that a person can easily perform a behavior because of the supporting factors.

Although many studies have examined how the *Theory of Planned Behavior* can be applied, the behavior of accounting students rarely refers to this theory. Since accounting students are expected to have the courage to report fraud when they enter the workforce, their behavior is interesting to study.

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

Theory of Planned Behavior, also known as Theory of Planned Behavior, is a development of Theory of Reasoned Action (TRA). According to Theory of Reasoned Action, the variables that influence individual intentions are attitudes and subjective norms. However, in the Theory of Planned Behavior, there is the addition of one variable, namely perceived behavioral control. This theory explains that individual behavior arises because of the intention of the individual to carry out this behavior, and individual intentions are influenced by internal and external factors. Individual attitudes towards behavior involve beliefs about behavior, evaluation of behavioral outcomes, subjective norms, normative beliefs, and motivation to comply (Achmat, 2011). Thus, based on this theory, we can understand that intention is formed through attitude toward behavior, subjective norms, and perceived behavioral control owned by individuals (Rustiarini & Sunarsih, 2017).

1 Attitude Toward Behavior

According to Sari & Candra, (2018:299), behavioral beliefs are related to the assessment of a behavior, including an assessment of the benefits or losses that will arise if the individual does or does not perform the behavior.

2 Subjective Norm

Sari & Candra, (2018:299) explain that subjective norms involve individual prejudices against the expectations of those around them regarding the behavior that the individual chooses or does not choose.

3 Perceived Behavioral Control

Sari & Candra, (2018:299) explain that the situation and type of behavior to be carried out can affect perceptions of behavioral control. Behavioral control beliefs (control belief strength) include beliefs about the resources and opportunities individuals have that can support or hinder predicted behavior. The power of control factor describes how big the role of these resources is in realizing a behavior.

Whistleblowing

According to LPSK (LPSK, 2011), whistleblowing can be categorized as the act of disclosing or announcing demonstrations or criminal acts that are considered unlawful in the work environment or elsewhere to people in the association or to the public such as communication agencies or public inspection agencies. The motivation behind such disclosures is not really based on the generosity of the informant, but to expose known misconduct or offenses. Individuals who disclose misrepresentations or violations are referred to as informants.

Whistleblowing is a term that originally emerged after the Sarbanes Oxley Act 2002 (SOX) in the United States, which encourages organizational workers to report violations without fear of disclosure. In Indonesia, the Framework Rules Whistleblowing was awarded by the National Committee on Governance Policy (KNKG) on November 10, 2008. With the ultimate goal of identifying misrepresentation, in addition to a robust review process, whistleblowing is also a simple method of recognizing extortion. With a framework of early notification of potential problems due to misconduct, organizations have the opportunity to manage the problem within before it turns into a commonly perceived problem. Whistleblowing also plays a role in countering extortion, as its existence can reduce the desire to commit violations, by expanding trust in the viability of the reporting framework (Tuanakotta, 2012: 612-613).

Academic Fraud

Academic fraud can be defined as actions taken intentionally and dishonestly to achieve certain goals in an academic context. This involves unethical behavior that violates the rules in completing assignments or exams, such as cheating, plagiarism, stealing, or falsifying academic-related documents (Santoso, 2015). According to Nursalam et al. (2013), academic cheating also includes dishonest actions such as copying friends' work, asking friends during exams, carrying hidden notes during exams, receiving answers from outsiders, looking for leaked questions, and collaborating with friends in doing assignments or exams. All of these actions are considered cheating that is detrimental to academic integrity.

It is important to understand that cheating behavior in an academic context is an act that is deliberately carried out by students with the aim of achieving academic success, such as getting a high grade point average, graduating easily, or completing courses in a dishonest manner. Such attempts to cheat are against the values of academic ethics that should be upheld.

RESEARCH METHODS

The research method used in this study is a systematic literature review (SLR). A systematic literature review is a method used to identify, evaluate and interpret findings from various sources relevant to a predetermined research topic (Kitchenham & Charters, 2007). The SLR method is structured by following objective steps and protocols, so that the literature review process can avoid bias and subjective interpretation.

In this study, the authors used the Google Scholar platform as the main source for finding books and scientific articles. The article search was conducted using the title "The Influence of Theory Planned Behavior Factors on Intention to Whistleblowing Academic Fraud in Accounting Students", and 212 articles were obtained. From these results, 15 articles were selected that were relevant to the research title. The time span for searching articles ranges for 10 years, from 2013 to 2023.

RESULTS AND DISCUSSION

Results

The following are the findings of the systematic literature review analysis conducted:

No	Author, Title and Year	Method	Results
1	Analysis of Factors Affecting Students' Intention to Take Whistleblowing Action (Study on Accounting Students of Stie Asia Malang) (Handika & Sudaryanti, 2017)	This research uses a comparative causal approach as its research method. Qualitative data is the preferred type of data used in this research.	The research findings show that attitude towards behavior does not show a significant impact on accounting students' intention to do whistleblowing. However, subjective norms and perceived behavioral control show a positive influence on accounting students' intention to participate in whistleblowing academic fraud.
2	Analysis of Factors Affecting the Intention	The research approach chosen for this study is	The research that has been conducted explains that attitudes towards behavior and perceived

No	Author, Title and Year	Method	Results
	of Accounting Students in Surabaya to Practice <i>Whistleblowing</i> (Ariansyah & Andhaniwati, 2014)	quantitative descriptive method.	behavioral control have contributed to <i>whistleblowing</i> practices. Meanwhile, subjective norms have no contribution to <i>whistleblowing</i> practices.
3	Factors Affecting the Intention of Accounting Students to Disclose Academic Fraud (<i>Whistleblowing</i>). (Oranra et al., 2022)	This study uses quantitative research methods to collect and analyze data.	The findings of the research conducted show that subjective norms have a positive and significant effect on the intention of accounting students to disclose academic fraud. In addition, perceived behavioral control was also found to have a positive and significant influence on accounting students' intention to report academic fraud. This result is different from the attitude towards behavior, which does not show a positive and significant influence on the intention of accounting students to disclose academic fraud.
4	Factors Affecting Student Intentions to Disclose Fraud (Empirical Study of Students of the D-IV Public Financial Accounting Study Program in 2017-2019) (Shodiq, 2022)	The research approach used in this study is quantitative	he findings of the research conducted reveal that subjective norms do not have any influence on accounting students' intention to disclose fraud. This result contrasts with the effect of attitude on behavior, which affects accounting students' intention to disclose fraud. In addition, perceived behavioral control also plays a role in influencing accounting students' intention to disclose fraud.
5	Factors Affecting Accounting Students' <i>Whistleblowing</i> Intention and Behavior (Parianti et al., 2016)	The research method applied in this research is qualitative research method.	The results of the research conducted indicate that accounting students' intentions to report fraud are positively influenced by attitudes towards behavior. In addition, accounting students' intention to engage in <i>whistleblowing</i> is positively influenced by subjective norms. Intention student accountancy For <i>whistleblowing</i> is also influenced in a way positive by perceived behavioral control.
6	Factors that Influence the Intention to Commit <i>Whistleblowing</i> (Aurila & Narulitasari, 2022)	The research method used in this research is a quantitative research method	The conclusion obtained from this study is that attitudes towards behavior and subjective norms have a significant positive influence on the intention of accounting students at STIE Surakarta to do <i>whistleblowing</i> . However, it is different from the perception of behavioral control which has no influence on the intention of accounting students at STIE Surakarta to do <i>whistleblowing</i> .
7	What are Subjective Norms Play a role to Intention Apply <i>Whistleblowing</i> with <i>Self Efficacy</i> as Variable Moderation ? (Study of Bachelor of Accounting	The research method used in this research adopts a quantitative method using data collection techniques in the form of questionnaires	The results of the research conducted show that attitudes towards behavior and perceived behavioral control of accounting students influence the dependent variable, namely the intention to implement <i>whistleblowing</i> on academic fraud. In contrast, subjective norms do not influence the dependent variable.

No	Author, Title and Year	Method	Results
8	Students at Mataram University) (Aprilia et al., 2023) Driver factors of whistleblowing intention in undergraduate student perspective (Pratiwi & Minarso, 2021)	Quantitative research method is used in this study	The findings showed that attitudes towards behavior did not have a significant effect on whistleblowing intention in accounting students, whereas subjective norms and perceived behavioral control had a significant effect on whistleblowing intention in accounting students.
9	Factors Affecting Whistleblowing Intentions of Accounting Students (Pebriyani & Septiari, 2022)	Quantitative research method is used in this study	The results showed that attitudes, subjective norms, and perceived behavioral control significantly influenced accounting student intentions to report academic fraud.
10	What Factors Affect Students' Whistleblowing Intentions? (Yayang & Pujiningsih, 2021)	The research method applied in this research is a quantitative method	The results of the research conducted concluded that the three variables used in this research had a positive and significant influence on the <i>whistleblowing intentions</i> carried out by accounting students, with the attitude towards behavior variable having the greatest influence among the three variables, namely 37% compared to the two variables used. , namely subjective norms and behavioral control.
11	The Influence of Ethical Sensitivity, Attitude, Subjective Norms, and Perceived Behavioral Control on Intention to Reveal Fraud (Setyowati & Sari, 2021)	The research method applied in this research is a quantitative causal comparative method	The results of the research conducted show that: 1) Ethical sensitivity does not have a significant influence on accounting students' intention to reveal academic fraud. 2) Attitudes towards behavior also do not have a significant influence on accounting students' intentions to reveal academic fraud. 3) However, subjective norms have a positive and significant influence on accounting students' intentions to reveal academic fraud. 4) Apart from that, perceived behavioral control also has a positive and significant influence on accounting students' intention to reveal fraud.
12	Influence Individual and Situational Factors To Intent to Commit Academic Fraud (Ghaida & Fontanella, 2020)	The research method applied in this research is a quantitative method	The results of this research indicate that accounting students' individual factors (attitude, subjective norms, and behavioral control) have a significant influence on accounting students' intention to commit academic fraud.
13	Accounting Students' Perceptions of Fraud Disclosure Behavior Academics in Bandar Lampung (Sari et al., 2022)	The research method used in this research is a type of descriptive research that uses quantitative data	The research results obtained in this study indicate that there is an influence between attitude and behavior on disclosure of fraud (<i>whistleblowing</i>) among accounting students in Bandar Lampung which does not have a significant influence on the intention to <i>whistleblowing</i> academic fraud. Apart from that, subjective norms in disclosing fraud

No	Author, Title and Year	Method	Results
14	Whistleblowing intentions of accounting students An application of the theory of planned behavior (Matthew et al., 2020)	Data were gathered for this study using a survey methodology, which involved administering questionnaires.	<i>(whistleblowing)</i> among accounting students in Bandar Lampung also do not have a significant influence. However, the perception of behavioral control in disclosing fraud <i>(whistleblowing)</i> among accounting students in Bandar Lampung has a significant influence. Based on the structural model's findings, the study found that students' attitudes regarding whistleblowing had a favorable influence on their desire to inwardly, but not outwardly, blow the whistle. Additionally, it was discovered that, compared to their exterior whistleblowing intentions, students' internal whistleblowing intentions were highly influenced by the subjective norm. Furthermore, the study found that while perceived behavioral control did not significantly affect students' intentions to internally blow the whistle, it strongly predicted their intention to outwardly blow the whistle.
15	Application of the Theory of Planned Behavior in Academic Cheating Research–Cross-Cultural Comparison (Chudzicka-czupala et al., 2015)	The study compares the philosophy of reasoned action across cultures.	The results show that students' intentions to engage in academic dishonesty, especially cheating, are predicted by attitudes, perceived behavioral control, and moral duty.

Discussion

The influence of factors in the Theory of Planned Behavior on intention to perform academic fraud whistleblowing in accounting students

Theory of Planned Behavior (TPB) explains that there are three main factors that have a significant influence on the intention to whistleblowing academic fraud in accounting students. These factors are attitudes towards behavior, subjective norms, and perceived behavioral control. This finding is consistent with the results of research conducted by Parianti et al. (2016), Pratiwi and Minarso (2021), Pebriyani and Septiari (2022), Yayang and Pujiningsih (2021), Ghaida and Fontanella (2020), and Chudzicka-Czupala et al. (2015).

Attitude is an individual's assessment of academic fraud whistleblowing. Accounting students who have a positive attitude towards whistleblowing are more likely to report the fraud. A positive attitude arises when students consider whistleblowing as a responsible and important action to maintain academic integrity. Subjective norms involve an individual's perception of the expectations of others in the situation. Accounting students may feel influenced by social norms or pressure from their peers not to report academic fraud. However, if they feel social norms support whistleblowing and get support from their environment, they are more likely to report it. Perceptual behavioral control reflects individuals' beliefs about the extent to which they have control over whistleblowing behavior. Accounting students may feel that they do not have sufficient resources, support or knowledge to effectively report academic fraud. However, if they believe that they have the ability to do so and believe that their actions will have a positive impact, they are more likely to report it.

1. Influence Attitude On Intention Students Accounting To Do Whistleblowing Academic Fraud.

Attitude towards behavior is assumed to be a belief in the subjective assessment and consequences associated with the behavior. If individuals believe that whistleblowing behavior has a positive impact, the intention to perform the behavior will arise (Ajzen, 2005). Whistleblowing, which is the act of reporting fraud in an organization, is considered to have positive goals and benefits. The more individuals believe that whistleblowing behavior will provide positive benefits, the higher the individual's intention to do so.

Previous research shows that attitudes towards behavior have a significant influence on accounting students' intention to whistleblowing academic fraud conducted by Shodiq (2022). The results of this study are also supported by other studies such as Parianti et al. (2016), Aurila and Narulitasari (2022), Aprilia et al. (2023), Pebriyani and Septiari (2022), Yayang and Pujiningsih (2021), Ghaida and Fontanella (2020), and Chudzicka-Czupala et al. (2015) who found that the attitude of accounting students has a significant effect on their intention to do whistleblowing.

However, research conducted by Handika and Sudaryanti (2017) shows different results. The study found that attitudes towards behavior do not have a significant influence on students' intention to do whistleblowing.

This is because students who never have experienced or faced fraud tend to understand less about the benefits of whistleblowing for themselves and for the organization/company. They may not fully understand the positive or negative impacts of such behavior. This finding is in line with research conducted by Pratiwi and Minarso (2021), Setyowati and Sari (2021), Sari et al. (2022), Sari et al. (2022), by Oranra et al. (2022).

2. The Influence of Subjective Norms on the Intention of Accounting Students to Perform Whistleblowing Academic Fraud

Subjective norms can be defined as individuals' perceptions or views of other people's beliefs that can influence their intentions in doing or not doing a certain behavior. If individuals feel social pressure or subjective norms from people around them, such as parents, friends, lecturers, or peers, who consider whistleblowing as a positive action and they themselves do whistleblowing, this can affect individual intention to do whistleblowing (Parianti et al., 2016).

Previous research showing that subjective norms have a positive influence on students' intention to do whistleblowing was conducted by Handika and Sudaryanti (2017) In this study, the views and assumptions of the people around them, such as parents, lecturers, and friends, can influence and motivate students' desire to do whistleblowing, and they tend to follow the opinions of people who are considered important. This finding is also supported by research conducted by Oranra et al. (2022). This study shows that perceptions of subjective norms have a positive and significant influence on students' intention to disclose academic fraud at Kuantan Singingi Islamic University with an effect of 0.349 or 34.9%. Other studies that found that subjective norms have a positive effect on accounting students' intention to do whistleblowing are Parianti et al. (2016), Aurila and Narulitasari (2022), Pratiwi and Minarso (2021), Pebriyani and Septiari (2022), Yayang and Pujiningsih (2021), Setyowati and Sari (2021), Ghaida and Fontanella (2020), Matthew et al. (2020), Chudzicka-Czupala et al. (2015).

However, there are studies that show different results. Ariansyah and Andhaniwati (2014) found that subjective norms do not contribute or influence accounting students in whistleblowing. This finding is also supported by research conducted by Shodiq (2022) which found that subjective norms have no effect on students' intention to disclose fraud. This is due to the fact that pressure from the surrounding environment does not affect students' intention to disclose fraud (whistleblowing). Other findings that support that subjective norms do not have a significant influence on the intention of accounting students in whistleblowing are Aprilia et al. (2023), Sari et al. (2022).

3. The Effect of Behavioral Control on Accounting Students' Intention to Whistleblowing Academic Fraud

The ability and opportunity to overcome obstacles and barriers to whistleblowing can influence a person's intention to do so. The more individuals have a high perception of behavioral control in

whistleblowing, the greater their intention to do whistleblowing (Parianti et al., 2016). Research conducted by Handika and Sudaryanti (2017) shows a positive influence between behavioral control and students' intention to carry out whistleblowing against academic fraud. This finding is also supported by Shodiq's research, (2022), which shows that behavioral control has an influence on students' intention to disclose fraud. Behavioral control is considered an important factor in decision making and the better an individual's behavioral control, the higher their tendency to disclose fraud (whistleblowing). This finding is in line with research conducted by Ariansyah and Andhaniwati (2014), Parianti et al. (2016), Aprilia et al. (2023), Pratiwi and Minarso (2021), Pebriyani and Septiari (2022), Yayang and Pujiningsih (2021), Setyowati and Sari (2021), Ghaida and Fontanella (2020), Sari et al. (2022), Matthew et al. (2020), and Chudzicka-Czupala et al. (2015).

However, there are studies that show different results. Aurila and Narulitasari (2022). found that behavioral control has no significant effect. This study shows that perceptions of behavioral control do not affect the intention to do whistleblowing. Students' beliefs regarding personal capacity and ability, inhibiting factors and consequences associated with whistleblowing, and the responses of those around them when reporting fraud have not been able to influence their intention to whistleblowing.

CONCLUSION

In the context of academic fraud whistleblowing in accounting students, the factors in the Theory of Planned Behavior can explain why an accounting student might choose to report academic fraud. There are three main factors in the Theory of Planned Behavior that influence the intention to whistleblowing academic fraud in Accounting Students, namely Attitude towards Behavior, Subjective Norms and Perceptual Behavioral Control. Attitude towards behavior reflects an individual's assessment of whistleblowing academic fraud. Accounting students with a positive attitude towards whistleblowing are more likely to report the fraud. Positive attitudes arise when students perceive whistleblowing as a responsible and important action to maintain academic integrity. Subjective norms involve an individual's perception of the expectations of others in the situation. Accounting students may feel pressure from social norms or their peers not to report academic fraud. However, if they feel social norms support whistleblowing and get support from their environment, they are more likely to report it. Perceptual behavioral control reflects individuals' beliefs about the extent to which they have control over whistleblowing behavior. Accounting students may feel that they do not have sufficient resources, support or knowledge to report academic fraud effectively. However, if they believe that they have the ability to do so and are confident that their actions will have a positive impact, they are more likely to report it.

This study has limitations in generalizing the results because it focuses on accounting students in a particular place or institution. The results may not be widely applicable to the general population of accounting students and this study only relies on secondary data, such as literature or previous case studies, there is a possibility of bias or incomplete data that can affect the results of the study. For future research, it is expected to conduct a comparative study between accounting students and students from other fields of study to evaluate whether the factors that influence whistleblowing intentions vary between disciplines and add factors that can influence whistleblowing intentions related to academic fraud.

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