

ABSTRACT

The phenomenon of increasing academic fraud in Indonesia, ranging from plagiarism and cheating to the use of ghostwriters, illustrates the weak internalization of academic ethics and has the potential to threaten the integrity of prospective professional accountants. This condition is exacerbated by the emergence of artificial intelligence (AI) technology, which opens new opportunities for fraud. On the other hand, the intention to whistleblow as an important mechanism for detecting violations remains low due to internal and external factors. Therefore, this study aims to provide empirical evidence regarding the influence of Fraud Awareness and Professional Commitment on students' Whistleblowing Intentions in the context of Academic Fraud using the Attribution Theory perspective (Weiner, 1985), as well as testing the moderating role of Social Threat and Rewards.

This study uses a quantitative approach through a survey of 230 students majoring in Accounting at Diponegoro University, selected using purposive sampling, with 224 data deemed suitable for analysis. The research instrument is a five-point Likert scale questionnaire that measures the main variables: Fraud Awareness, Professional Commitment, Whistleblowing Intent, Social Threat, and Rewards. Data analysis was conducted using the SEM-PLS method through WarpPLS 7.0 software, including testing the measurement model, structural model, and moderation effect analysis to ensure the significance of the relationship between variables.

The results show that Fraud Awareness and Professional Commitment each have a positive and significant effect on students' intention to whistleblow. These findings are interpreted through the attribution process, in which students view academic fraud as an intentional, repeated, and controllable violation. Social Threat has been proven to weaken the relationship between Professional Commitment and Whistleblowing Intentions. However, Social Threat moderates the relationship between Fraud Awareness in a positive way, which means that threats strengthen the influence of Fraud Awareness on reporting intentions. On the other hand, Rewards were found to strengthen the relationship between Fraud Awareness and Whistleblowing Intent, but they were unable to strengthen or weaken the relationship between Professional Commitment and Whistleblowing Intent. Overall, these findings confirm that both internal and external factors play an important role in shaping students' whistleblowing intentions through the cognitive framework of attribution to fraud.

Keywords: Academic Fraud, Whistleblowing Intention, Attribution Theory, Fraud Awareness, Professional Commitment, Social Threat, Rewards