

## **ABSTRACT**

*Corporate-scale ethical violations which occurred globally had cause public skepticism to accounting profession. In response to that, accounting profession emphasizes the importance of ethic education for professionals even long before a person gets involve in their professional career. This study aims to find out the relationship of accounting students' professional commitment and anticipatory socialization towards whistleblowing intention.*

*Survey method was used to this study with 287 undergraduate accounting students from Diponegoro University, Sebelas Maret University and Gadjah Mada University as the sample. The level of students' professional commitment and anticipatory socialization is shown in descriptive statistics. To examine the relationship between professional commitment, anticipatory socialization and whistleblowing intention, Spearman Correlation Analysis was applied.*

*Align with the theory and previous studies, the result shows that students with higher professional commitment and anticipatory socialization perceived whistleblowing as necessary and are likely to do it.*

*Keywords: behavioral accounting, professional commitment, anticipatory socialization, whistleblowing, student*