

ABSTRACT

The accounting profession has emphasized the need for professional commitment to develop ethical early in their career, even before they enter the profession. The current study aims to examine correlations between PPA students professional commitment and anticipatory socialization (financial reporting as proxy) and their relationship to whistleblowing.

This research used survey method to PPA student in state and private university. The sample of this research are PPA students in Diponegoro University and Stikubank University. This request used correlation analyzed. Then used t-test to understand the differences between two universities

The result show that professional commitment and anticipatory socialization as variables correlated with whistleblowing perception and report. This result also indicate that PPA students with more commitment to their profession and higher perception of financial reporting are more likely to blow the whistle. Last there was no differences between two universities about whistleblowing.

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