

ABSTRACT

The accounting profession is suffering from a crisis of confidence caused by many ethics failures. Because of that, it 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 the differences of professional commitment and anticipatory socialization (financial reporting as proxy) between PPA and Non-PPA students and their relationship to whistleblowing.

This research used survey method to PPA and Non-PPA. The sample of this research are PPA and Non-PPA students in University of Diponegoro. To analyze the correlation of professional commitment and anticipatory socialization and its relationship to whistleblowing it use the correlation test. To understand the differences of professional commitment, anticipatory socialization, whistleblowing perception and whistleblowing intention between PPA and Non-PPA students it use the independent sample t-test. As addition, to analyze the sample's differences which divided into three groups (S1, S2 and PPA) it use the Anova test.

The result shows the relationship between professional commitment and anticipatory socialization with whistleblowing perception and intention. Among all variables, differences between PPA and Non-PPA students only found in its whistleblowing perception. From the descriptive analysis test, reflects that PPA students have better perception oh whistleblowing than Non-PPA students.

Keywords : *behavioral accounting, whistleblowing, professional commitment, anticipatory socialization, PPA students, Non-PPA students.*