

ACCOUNTING STUDENTS' WHISTLEBLOWING INTENTIONS: WHAT ARE THE DRIVERS?

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ABSTRACT

This research examines the determinants of accounting students' whistleblowing intentions. A questionnaire is shared with 258 final-year accounting students, with 164 concluding as a final sample. The model is tested using the partial least square of structural equation modelling analysis. The results demonstrated the positive effect of the learning environment, anticipatory socialization, professional commitment, and perceived moral intensity on accounting students' whistleblowing intentions. As the external driver significantly affects students' whistleblowing intentions, this study suggests improvement in several areas, such as physical and non-physical facilities and the lectures' traits concerning ethical-related things. Additionally, as leading actors, students must be aware of the necessity of ethical issues to boost better ethical decisions. The findings provide additional substance to expand the research concerning knowledge in this field.

Keywords: whistleblowing intentions, accounting student, ethical

INTRODUCTION

Fraud is one deed that is considered as extensive harm to them (Van Akkeren & Buckby, 2017). An outlaw act, obviously fraud, presumably affected the company's integrity to its stakeholder (Zahra, 2007). Power (2013) argued the adamant prevention of fraud. Near & Miceli (1985) suggested whistleblowing as a mechanism to overcome fraud. Its research reveals the favorable impact of applying a whistleblowing system. The Association of Certified Fraud Examiners (ACFE) (2012) also recognizes whistleblowing as the universal mechanism to barricade internal fraud. Moreover, in comparison with other methods to disclose fraud, for instance, internal controls and auditing, whistleblowing shows more impressive fraud disclosure (Association of Certified Fraud Examiners (ACFE), 2010).

In actual cases, unfortunately, the vast majority of employees remain silent, albeit acknowledge the fraud and other misconduct act to blow the whistle due to several reasons, mostly perceived as an impostor (Varelius, 2009). Individuals need extra consideration, which requires a deep analysis to blow or not blow the whistle (Alleyne et al., 2017). Furthermore, Latimer (2003) stated vividly how the whistleblowers are being victimized by demolition, wreck, and even necessarily through legal action, which is suing. There are several examples of people who bravely do so, Chyntia Cooper of Worldcom, Coleen Rowley of the FBI, and Sherron Watkins of Enron. Warning lessons from that deterioration, especially from Enron and Worldcom, vividly illustrate that the consciousness of the staff and their loyalty to report misarranged behavior (whistleblowing) prevail as the urgent instrument to prevent the hazard (Owusu et al., 2020).

An accountant's misbehavior is the propulsive factor of initiating the Sarbanes-Oxley Act 2002 to alleviate ethical mismatch in the financial world (Miller & Becker, 2011). That's why the discussion around ethics is so common in universities, specifically in accounting majors (Fatoki, 2013). In Indonesia, we can perceive the implementation by having a lecture that directly discusses it (Limijaya, 2018). Whistleblowing is one of the benchmarks adopted

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to examine ethics (Owusu et al., 2020). Logically speaking, there is a certain feasibility to analyze it on accounting students by considering their experiences in the accounting classes by examining their intention (Limijaya, 2018; Namazi et al., 2023).

A judgment of the situation of the ongoing students on whistleblowing and the determinant of their intentions will be advantageous for the organizations that will hire them (Owusu et al., 2020). The explanation above concluded that whistleblowing becomes substantial for accounting students to become familiar with it and its components (Namazi et al., 2023). Namazi et al. (2023) posits anticipatory socialization (AS) positively influences accounting students' internal whistleblowing (IWB) intentions. Professional commitment (PC) indicates a professional's loyalty to the occupation and professional codes of conduct (Ahmad et al., 2012). Other than that, professional commitment proves to have akin to organizational commitment and job responsibility (Leong et al., 2003). Various intensities of the ethical matter affect the notion of moral intensity materials (Leitsch, 2004). Shawver et al. (2015) supports the previous statement through the argument that perceived moral intensity (PMI) influenced whistleblowing intentions. In a learning environment (LE), such as a conducive class where lawless acts such as cheating are less likely, whistleblowing intentions show a better result (Bernardi et al., 2014).

This research extends the current literature through expands Namazi et al. (2023) research by included a learning environment to develop the research. Secondly, serve as research substance material for a researcher, lecturer, and even a student that perhaps used as additional knowledge in the framework for future research development.

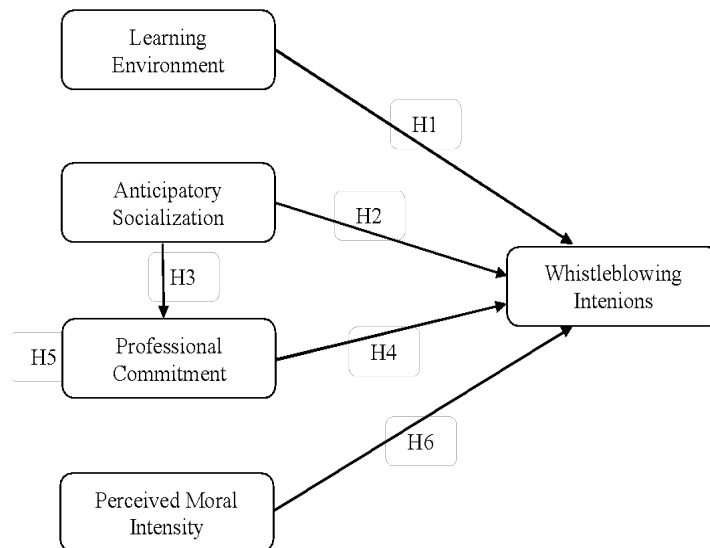
THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

Theory of Planned Behavior

Ajzen (1985) explores the theory of reasoned action by expanding the perception of perceived control over behavioral accomplishment as an element of behavioral intentions. This theory is grounded on the hypothesis that individuals, in the vast majority of their activities, always comply with the common law and act in good manners by considering the tacit or definitive significance of their movement and taking justification of feasible information (Ajzen, 2005). Ajzen (2011) stated all choices made unpredictably forecast to face great results after having acknowledged all impacts and consequences.

Based on the theory of planned behavior, intentions are operated by the three underlying antecedents. They are personal in nature, social influence, and deal with issues of control (Ajzen, 2005). The first factor, *attitude toward the behavior*, is built upon the individual's judgment of executing the behavior of interest negatively or positively. The second factor, social influence, could be said to be a social pressure, where individuals' behavior influences the belief of prominent people surrounding or *subjective norms*. Lastly, *perceived behavioral control*, which explains the insight of self-efficacy or capability to achieve the behavior of interest. That is to say, this theory presumes that the relative concern of attitude toward the behavior, subjective norms, and perceived behavioral control confide in part on the intention under examination. Beside that, perceived behavioral control can alter behavior indirectly, through intentions, and it also can be used to envision behavior directly (Kidwell & Jewell, 2010). Accordingly, this theory is favorable to predict and depict whistleblowing intentions.

Lean on the preceding explanation. Therefore, the bottom line of the concept molds the framework to the following image:

**Figure 1
Framework**

Sources: Data, 2023

The Learning Environment on Accounting Students' Whistleblowing Intentions

The theory of planned behavior argues that subjective norms lead to an individual's behavior in which a behavior shapes the intentions (Ajzen, 1991). For instance, a conducive class where cheating is less intense shows better whistleblowing intentions (Bernardi et al., 2014). Teachers and college advisors also present a tremendous role in setting ethical behavior due to the possibility that students are less likely to be involved with immoral acts when their teacher or college advisor conducts one-self properly (Perry & Nixon, 2005).

Therefore, the intention is driven by the surrounding people and facilities, and the process (Amjad & Wood, 2009). This statement is supported by Iwai et al. (2021) who argued that peer ethical behavior, one of the learning environment's factors, influences whistleblowing intentions in the same manner. Other than that, ethical infrastructure, such as formal systems, informal systems, and organizational climates, also indicated a positive effect on ethical effectiveness (Tenbrunsel et al., 2003). This concluded the first hypothesis for this research which was presented.

H1: The learning environment positively influences the accounting students' whistleblowing intentions.

Anticipatory Socialization on Accounting Students' Whistleblowing Intentions

An individual is expected to meet certain standards from their external in a sense to be accepted in their group (Cropanzano et al., 2005). Socialization is a factor that is able to influence how individuals behave toward their ethical decision (Hernández-López et al., 2020). Lento et al. (2018) argued anticipatory socialization plays a significant role in shaping individuals' ethical direction to perform fitfully. Elias (2008) supported the preceding statement by confirming that the anticipatory indeed positively affects whistleblowing intentions. Specifically, auditing students who nearly graduate, who are highly committed to their job and perceive financial statements, have a higher possibility of whistleblowing. The natural conclusion regarding the positive influence of anticipatory socialization on accounting students' whistleblowing intention was also proved by Namazi et al. (2023). Therefore, the following hypothesis is portrayed.

H2: Anticipatory socialization positively influences accounting students' whistleblowing intentions.

Anticipatory Socialization on Professional Commitment of Accounting Students

People have a pressure to meet the standard in society due to their attachment to the groups (Ajzen, 2002). For this matter, everyone is expected to have a commitment. Hall et al. (2005) proposed the perception that anticipatory socialization during college helps to account for students' catalyst to improve and cultivate their professional commitment at the moment before they are going to employ. Elias (2007) researched the relationship between anticipatory socialization and professional commitment. The research proposed that both variables indicated positive relations. Namazi et al. (2023) added the argument regarding the significant positive relationship between anticipatory socialization toward professional commitment that gives the exact result. Therefore, that leads to a hypothesis.

H3: Anticipatory socialization positively influences professional commitment.

Professional Commitment on Accounting Students' Whistleblowing Intentions

Attitude, one of the keys in the theory of planned behavior, states that the degree to take action by reckoning the value and benefit could lead to individual intentions (Ajzen, 2005). Professional commitment regarding the whistleblowing intentions of accounting students shows positive relationships (Elias, 2008). In other cases, an accountant with a more advanced level of professional commitment is indicated to discern the urgency of accounting ethics principles (Rogošić & Perica, 2023). Namazi et al. (2023) added a statement that equally supports the preceding idea of professional commitment to positively influence accounting students' whistleblowing intentions. (Jeffrey et al., 1996) also concluded that the auditor's ethical development aligns with professional commitment. Thus, grounded on the preceding discussion, the following hypothesis is imposed.

H4: Professional commitment positively influences accounting students' whistleblowing intentions.

Professional Commitment Mediates Anticipatory Socialization on Accounting Students' Whistleblowing Intentions

Ajzen (2005) argued that attitude and subjective norms are related to one another regarding the issue of influencing intentions. Baron & Kenny (1986) confirmed that professional commitment is a congruent intervening variable between anticipatory socialization and internal whistleblowing intention through direct calculation. Namazi et al. (2023) proved that professional commitment indeed mediates anticipatory socialization on accounting students' whistleblowing intentions. Additionally, Hall et al. (2005) agreed that their previous education contributes to professional commitment and also can affect ethics. Elias (2006) proposed that accounting students with immense anticipatory socialization and professional commitment are likely to consider the aftermath effect of their actions. Thus, the hypothesis is served in the following section.

H5: Professional commitment mediates the influence of anticipatory socialization on accounting students' whistleblowing intentions.

Perceived Moral Intensity on Accounting Students' Whistleblowing Intentions

Jones (1991) proposed that perceived behavioral intentions are precisely affected by the decision-making involved with morality. Shawver et al. (2015) also contributed to showing the positive relationship between perceived moral intensity and whistleblowing intentions. Furthermore, Valentine & Godkin (2019) granted adequate support for the moral intensity aspect and was affiliated with the materials of ethical decision-making, demonstrating the increase of whistleblowing intentions. Namazi et al. (2023) that conducted research in Iran, additionally stated the same contention. Then, the following hypotheses are presented.

H6: Perceived moral intensity positively influences accounting students.

METHODOLOGY

Method

Questionnaires are used to gather an abundant amount of quantitative data that will be answered by the respondent (Sekaran & Bougie, 2016). The questionnaire consists of several sections. The first section will ask for the respondent's identity to confirm their validity as a respondent. After that, the rest of the section consists of substantive questions. This research adapted a questionnaire from previous research with several modifications (see Table 1). Each variable definition is present in Table 1, and the list of the questions is entirely present in the appendix (Table A1). The Likert scale is implemented to answer the questions. Therefore, accounting students could answer from 1, which strongly disagrees, and 5, which means strongly agree.

Table 1
Variable Definitions

Research Variables	Operational Definitions
Whistleblowing Intention is a possibility to blow the whistle within the organizations (Alleyne et al., 2017).	The indicators used on whistleblowing intentions are referred to Alleyne (2010) and Park & Blenkinsopp (2009). The two components are the possibility of reporting the fraud to the executive, and internal audit department. These constructs build four questions.
Learning Environment is a supporter or limitation of learning that influences performance in an organization which is constructed by circumstances and practice (Ellström et al., 2008).	The parameter to analyze the learning environment are based on the following: The extraordinary facility on campus (Buckley et al., 2005; Lancaster & Di Milia, 2015); Curriculum that supports knowledge about ethics (Hatane et al., 2020; Lancaster & Di Milia, 2015); Lecturers are good role models (Perry & Nixon, 2005); The lecturer can competently explain the materials and has extensive intelligence regarding the own class lecture (Hatane et al., 2020); Colleague or classmate behave appropriately (Iwai et al., 2021). Five questions in the questionnaire will represent each indicator.
Anticipatory Socialization is a step of individuals before they come to a work world by the projection of things they will perform in the workplace or about their point of view regarding the information (Feldman, 1976).	A criterion for explaining anticipatory socialization is considered in Elias (2008) and Clikeman & Henning (2000) argument, which is the student's impression of the urgency of a financial statement in which the details are the understanding of the disclosure level and the compliance to the ethical conduct. Therefore, four questions are presented in the questionnaire.
Professional Commitment is an effort to hold professional values, an enormous willingness to do an endeavor on behalf of the profession, and an abundant devotion to	The indicators used on professional commitment refer to Porter et al. (1974) statements. Three points establish the indicators. First is the belief in, and the acceptance of, the aim and mores of the employment. Second, an eagerness to utilize significant attempts in favor of the profession.

preserving participation in it (Aranya et al., 1981).	Third, an explicit craving to preserve enrollment in the profession. From three indicators, five questions are made.
Perceived Moral Intensity is a degree of awareness or consideration an individual has about the aftermath of a moral choice (Jones, 1991).	The parameters to analyze the perceived moral intensity are based on the statement from Shawver et al. (2015), which are: the magnitude of consequences, perceived overall harm; probability of effect, perceived overall harm; temporal immediacy, perceived overall harm; concentration of effect, perceived overall harm; proximity, perceived societal pressure. five questions will depict every one indicators.

Population and Sample

This research will analyze accounting students' intention on whistleblowing by recognizing that every accounting major in Indonesia has an ethics teaching (Limijaya, 2018). Precisely, Diponegoro University is chosen with consideration of their accreditation and academic reputation (Ministry of Education, Culture, Research, and Technology, 2023).

This research implements purposive-judgment sampling (Sekaran & Bougie, 2016). Therefore, several criteria are served. Accounting students have an accounting course, such as auditing and ethics, that can positively influence the accounting profession's ethical thought and the discourses about whistleblowing have become increasingly general in universities (Fatoki, 2013; Shaub, 1994). Moreover, senior college students have a projection regarding their behavior within their future career through making crucial determinations compared with freshman, sophomore, or junior (Machung, 1989). The specific number of samples is presented in Table 2.

Table 2
Samples Number

No.	Description	Frequency	Percentage
1	Distributed questionnaire	258	100%
2	Returned questionnaire	185	72%
3	Outliers	20	8%
4	Unqualified	1	0,4%
5	Final sample	164	64%

Sources: Data, 2023

Data Analysis

Partial Least Square (PLS) is operated due to the variable in this research concluded as a latent variable (a variable that can't be counted directly) that can only be measured by indicator or manifest variable (Garson, 2016). Garson, 2016 and Ghazali (2014) argued that the analysis model for latent variables in PLS consists of two sets of relations.

Validity and reliability tests measure the degree of accuracy of the goodness of measures (Sekaran & Bougie, 2016). The validity test in the questionnaire is applied to reveal how the questions could represent the indicator that the measure in the questionnaire is valid (Ghozali, 2014). Validity tests also help the researcher to realize if the variable is legitimately a precise variable (Cooper & Schindler, 2014).

The inner model or structural model explains the portrayal of the relationships among latent variables with the substantive basis of theory (Garson, 2016; Ghazali, 2014). Inner

model is performed by applying the R-square for the dependent construct, the Stone-Geisser Q-square test for predictive relevance, and the T-test for the significance of the structural path of the coefficient parameter.

RESULTS AND DISCUSSION

Descriptive Statistics

The interval is 0.8 with 5 class. Therefore, the category and the result will be presented in the following:

Table 3
Descriptive Statistics

Variables	Mean	Category
Internal Whistleblowing Intentions	4.160	High
Learning Environment	4.253	Very High
Anticipatory Socialization	4.244	Very High
Professional Commitment	4.369	Very High
Perceived Moral Intensity	4.555	Very High

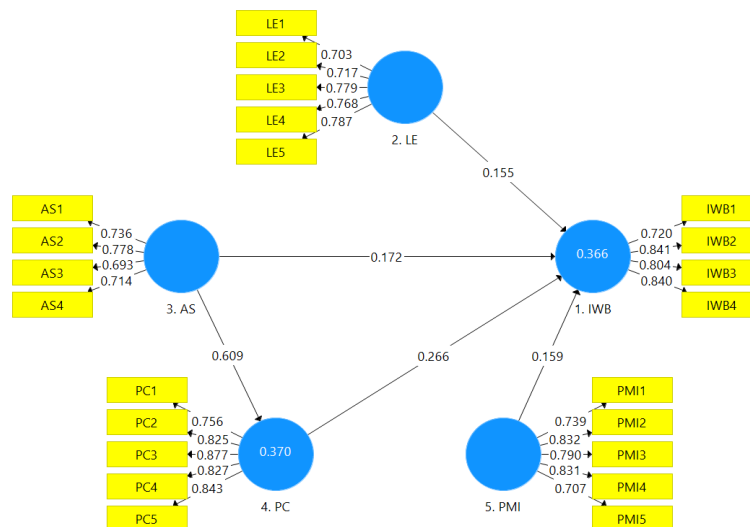
Sources: Data, 2023

The average of internal whistleblowing is 4.160, which is in the high category (see Table 3). This value means that the sample has a high probability of blowing the whistle. Consecutively, the score of the learning environment, anticipatory socialization, professional commitment, and perceived moral intensity are more than 4.20. Furthermore, the value shows several indications such as outstanding quality of ambiance, and the study process is conducted in a high standard and acceptable manner. Additionally, a respondent has an excellent knowledge of financial statements, they have an outstanding professional commitment, and are highly built by a high morality.

Outer Model

Figure 4.1 portrays the value of factor loadings, R square, and path coefficients.

Figure 2
Measurement Model Assessment



Sources: Data, 2023

Convergent validity can be used for detected loading factor value of each construct. In particular, this research is confirmatory research. (Hair et al., 2011) stated that the threshold is 0.7 for confirmatory research. The average variance extracted (AVE) for all constructs must exceed 0.5 values. The value of AVE, composite reliability, and Cronbach's alpha are properly run (see Table 4). Nevertheless, the value from item AS3 can be accepted on the grounds that any values of item loadings can be retained if composite reliability and AVE are not influenced (Hair, 2017).

Table 4
Construct Validity and Reliability

Variable	α	Composite Reliability	AVE
Internal Whistleblowing Intentions (IWB)	0.814	0.878	0.644
Learning Environment (LE)	0.809	0.866	0.565
Anticipatory Socialization (AS)	0.710	0.821	0.535
Professional Commitment (PC)	0.885	0.915	0.683
Perceived Moral Intensity (PMI)	0.841	0.887	0.611

Sources: Data, 2023

Henseler et al. (2015) proposed an alternate option to analyze the discriminant validity: the heterotrait-monotrait ratio of correlations (HTMT). The suggested value for HTMT is below 0.90. The HTMT test results from Table 5 show the entire value is below 0.90. In conclusion, the HTMT test is qualified.

Table 5
HTMT Value

Construct	1	2	3	4	5
1. Whistleblowing intentions					
2. Learning environment	0.501				
3. Anticipatory socialization	0.644	0.563			
4. Professional commitment	0.611	0.575	0.728		
5. Perceived moral intensity	0.540	0.416	0.740	0.616	

Sources: Data, 2023

Inner Model

Table 6
Path Coefficient

	Original Sample	Sample Mean	STDEV	T Statistics	P Values
LE -> IWB	0,155	0,167	0,072	2,156	0,016
AS -> IWB	0,172	0,171	0,088	1,963	0,025
AS -> PC	0,609	0,615	0,045	13,641	0,000
PC -> IWB	0,266	0,262	0,088	3,015	0,001
PMI -> IWB	0,159	0,165	0,084	1,906	0,028

Sources: Data, 2023

The score of the path coefficient fulfills the criteria that the p value is less than 0.05, t statistics is more than 1.65, and the original sample has a positive value for all direct effects (see Table 6). Therefore, the better the learning environment, the merrier whistleblowing

intentions are. Furthermore, a high level of anticipatory socialization indicates strong internal whistleblowing intentions, and the value of professional commitment has a linearity toward internal whistleblowing intentions, and also the higher perceived moral intensity of the sample will carry out a greater internal whistleblowing intention. Moreover, if anticipatory socialization has a tremendous point, professional commitment will have the same degree.

Table 7
Indirect Effect

	Original Sample	Sample Mean	STDEV	T Statistics	P Values
AS -> PC -> IWB	0,162	0,161	0,056	2,902	0,002

Sources: Data, 2023

Table 7 portrays the value of the indirect effect of anticipatory socialization on internal whistleblowing intentions that mediates by professional commitment and all criteria are fulfilled. Therefore, an individual with high anticipatory socialization will have the same level of professional commitment and simultaneously internal whistleblowing intentions. The mediating that occurs is concluded as quasi-mediating. Therefore, anticipatory socialization as an independent variable performs significantly with or without a mediator.

Table 8
Structural Model Results

Construct	R Square	Adjusted R Square	Q Square	SRMR
IWB	0.366	0.350	0.218	0.098
PC	0.370	0.366	0.222	

Sources: Data, 2023

R square value must exceed or equal to 0.10 to be sufficient for the endogenous variable to be explained by the variance (Falk & Miller, 1992). The R-square value from Table 4.8 is 0.366 for internal whistleblowing intentions and 0.370 for professional commitment. Thus, the recommended value is passed. The goodness of fit test is the part to reassure the inner model. This research examined it through standardized root mean square residual (SRMR). Henseler et al. (2016) argued that SRMR is the alter of sample covariance and the predicted covariance matrix. The appropriate value of this test is below 0.10 (Cangur & Ercan, 2015; Ringle et al., 2022). The test outcome from Table 8 is 0.098 indicating the data is valid for proceeding with the inner or structural models. The threshold for Q square is above zero. Table 8 shows the value of IWB's is 0.218 and PC's is 0.222. Thus, the model has a predictive relevance and is well-reassembled (Chin, 1998).

Discussions

A great facility conducted on their campus supports their ability to absorb their knowledge, ethical teaching appears on campus directly through a lecture, their trust in their lecturers, the lecturers' quality, and students' compliance are important. This statement verifies the theory of planned behaviour that externalities could lead to individual intentions (Ajzen, 1991). Specifically, it concludes that the quality of lecturers, their peers in the class, school facilities, or even non-physical elements (such as curriculum) pertained to the ethical decision of the students (Bernardi et al., 2014; Iwai et al., 2021; Lancaster & Di Milia, 2015; Perry & Nixon, 2005; Tenbrunsel et al., 2003). In other words, the better quality of the learning environment will lead a student to embrace a better decision regarding the likelihood of blowing a whistle. Moreover, the student's understanding concerning

disclosure level is perfectly splendid, and their knowledge of the compliance of financial statements is high are parallel with internal whistleblowing intentions (Elias, 2008; Hernández-López et al., 2020; Lento et al., 2018; Namazi et al., 2023). Besides influencing internal whistleblowing intentions, anticipatory socialization also can influence professional commitment. The students' high-level comprehension of financial statements and understanding of financial statement compliance are determinants of professional commitment (Elias, 2007; Hall et al., 2005; Namazi et al., 2023). Analytically, professional commitment scores will be higher if the student has tremendous knowledge about financial statements.

The students who adore their major and are proud to be a part of it will have a big decision to blow a whistle. Therefore, the fundamental logic around an attitude as a factor affecting intentions is valid (Ajzen, 2005). Consequently, the preceding statements equally support the notion that the number of professional commitments will be reflected in internal whistleblowing intentions (Elias, 2008; Jeffrey et al., 1996; Namazi et al., 2023; Rogošić & Perica, 2023). The assertion that professional commitment mediates anticipatory socialization on accounting students' whistleblowing intentions is positive (Elias, 2006; Hall et al., 2005; Namazi et al., 2023). A student who is proud of their major indicates this particular student has excellent knowledge of financial statement disclosure level due to his pride building their seriousness concerning accounting and constantly attempt to meet an accounting standard will be a student who understands compliance in the financial statements.

This research assists the narrative from Jones (1991) that argued regarding perceived behavioral intentions influenced by the decision-making involved with morality. This can be seen by a student's calculation that fraud will have a severe effect, give an impact to others, and no bias on the perpetrator. This means, those indicators are indeed valid to impose the notion that perceived moral intensity influences internal whistleblowing (Namazi et al., 2023; Valentine & Godkin, 2019).

CONCLUSIONS

Principally, the research's hypotheses are persistent with the theory of planned behavior. The study suggests that to improve the quality of internal control mechanisms and increase the image of the accounting profession and accounting entities, specifically tertiary education, must endeavor to escalate their education quality. A great learning environment has a linear relationship with accounting students' whistleblowing intentions due to a student's core activity being spent on campus. Therefore, all aspects, physical or non-physical facilities, are essential to a better student ethical decision. The students must be dedicated to those studies in a sense to having better decisions in the future as an employee in their future companies, in this case, blow the whistle and that can also be a good factor in supporting their professional commitment. They in their senior year expect dedication, a sense of pride in their major, and an attempt to fulfill the accounting profession standard, and have to continuously polish their moral intensity by being sympathetic and mindful of the consequences, potential harm, the degree of impact, and good social construct.

There are several constraints in this particular research. First, this research has no control group due to the application of the one-shot study case design. Additionally, with R square value about 36,6% shows the existence of 63,4% of other variables outside this study.

Further research also should consider another factor that can influence the relations between the learning environment and whistleblowing intentions of accounting students either as intervening variable or moderating variable. Additionally, future study can calculate an impact of the learning environment to perceived moral intensity.

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APPENDIX

Table A1. Items of The Question

	Code	Items
IWB	IWB1	How possible is it that you will report the executive about the controller's fraud
	IWB2	How possible is it that your friend from accounting major who realizes the controller fraud will report the executive about the controller's act
	IWB3	How possible is it that you will report to the internal auditor department about the controller's fraud
	IWB4	How possible is it that your colleague who realizes the controller fraud will report to the internal auditor department about the controller's act
LE	LE1	My campus provides enough facilities
	LE2	The curriculum in my accounting program has ethics in it, either directly or indirectly
	LE3	my lecturer always behaves in an exemplary manner
	LE4	My lecturer can explain the materials with ease
	LE5	My friends on campus always obey the rules
AS	AS1	Extensive risk should be reported regardless of its impact on decreasing a company's survivability
	AS2	Accounting guidelines in status quo order many companies to disclose sufficient information that required by investors
	AS3	I would not intentionally misstate the financial statements regardless it makes a loss and endanger the job of my staff
	AS4	Independent auditors (CPAs), not managers, are responsible for protecting the interest of shareholders
PC	PC1	I discover that my values and the accounting's values are identical
	PC2	I am honored to inform others that I am a part of this accounting major
	PC3	Being a member of this major effect to wake my best potential regarding my job performance as a student
	PC4	I am very grateful to choose accounting major over other majors that I was considering at the time I joined
	PC5	For me, this is the best of all majors to be a member of
PMI	PMI1	the overall harm of fraud would be severe
	PMI2	there is a likelihood that fraud will cause any harm
	PMI3	fraud will harm in the immediate future
	PMI4	fraud potentially will harm other people
	PMI5	if the perpetrator of fraud is your friend, you are still do not agree with that