Ethical Dilemmas: Unveiling Accounting Students' Whistleblowing Intentions in Indonesian University

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Abstract
Objective –This study examines the impact of professional commitment and Machiavellian traits on whistleblowing intentions among accounting students in A-accredited universities in Surabaya, Indonesia.

Design/methodology –Using non-probability quota sampling, 150 questionnaires were collected through Google Forms. Data analysis employed multiple linear regression and independent sample t-tests.

Results –Results show that professional commitment and Machiavellian traits significantly influence students' whistleblowing intentions. No significant differences between public and private university students regarding these factors were found. The study reveals high levels of professional commitment and Machiavellian traits among accounting students, emphasizing the need for business ethics education to promote integrity in the accounting profession. Universities should implement strategies to control Machiavellian traits through incentives and punishments for addressing campus fraud. The research highlights the importance of ethics education in strengthening resolve against corruption and ethical violations in accounting.

Research limitations/implications –Limitations include potential variations in reporting intentions upon entering the workforce due to factors like reporting costs and employment opportunities.

Novelty–The study's conclusions relate only to new graduates, and non-probability sampling means results cannot be generalized to all situations or applied to individuals with substantial work experience.

Keywords: Professional commitment, Machiavellian traits, whistleblowing intention, behavioral accounting, business ethics

1. Introduction

The accounting profession has faced a crisis of trust due to the continued prevalence of academic dishonesty (Sayidah et al., 2020), among students at public and private universities. Academic dishonesty is a crucial aspect of unethical behavior that remains a significant subject of research in behavioral accounting studies. In addition, academic dishonesty has become increasingly prevalent during the COVID-19 pandemic (Janke et al. 2021), including fraudulent activities such as acts of corruption. Fraud, or dishonesty, represents an unlawful conduct involving intentional deception by individuals and groups to gain an advantage while causing harm to others. Therefore, it is imperative to emphasize the importance of professional accountants in cultivating ethical behavior from the very beginning of their careers, even before they enter the accounting profession.

The role of education, especially at the university level, is to provide students with an education that shapes them into professionals in line with their chosen field of study (Yılmaz & Karataş, 2022). However, academic dishonesty continues to persist within educational institutions, appearing in various forms, including copying answers from peers, proxy attendance, buying assignments, and even forging diplomas (Suhartini et al., 2023). Furthermore, Vice Chairman of the Indonesian Corruption

Eradication Commission (KPK) Ghufron, (2021), revealed data indicating that 86% of the apprehended corrupt individuals had graduated from universities or obtained degrees, including postgraduate qualifications. Based on these findings, there is a collective need to promote the development of the character of prospective accountants who possess high competence and integrity with a foundation of honesty. Empirical evidence articulated by McPhail & Walters (2009) suggests that both qualified accountants and accounting students tend to engage in amoral practices. This implies that accounting education can be a contributing factor to amoral behavior.

According to the National Committee on Governance Policy (KNKG) in the Guidelines for Violation Reporting Systems KNKG, (2022), whistleblowing is the disclosure of a violation involving actions that have contravened the law, unethical behavior, or actions that can harm the organization, committed by employees or organizational leaders who engage in such misconduct. This disclosure is carried out in secrecy to enable the organization to develop a Violation Reporting System in each company. The purpose of formulating these guidelines is to serve as a reference for organizations seeking to manage their reporting systems. These guidelines are expected to enable employees to use them to report violations discovered within their organization or company (KNKG, 2022).

Whistleblowing is a highly complex action that influences individual and organizational factors (Syafrudin et al., 2021). It plays a crucial role in minimizing the escalation of various forms of misconduct. Whistleblowing is significant for institutions or companies since its effective implementation can expose illegal financial wrongdoings, such as corruption contrary to the public interest. This action can be reported to both internal and external parties (Joko & Iqbal, 2023). Prysmakova & Evans, (2022) found evidence that there is no significant difference in whistleblowing intention between government and private sector employees. The study concluded that efforts are needed to create conditions that encourage whistleblowing and identify the factors that can strengthen it.

Social media has evolved into a platform for whistleblowing to expose fraudulent practices (Latan et al., 2021). Numerous organizations have implemented websites, Google Forms, and artificial intelligence as technological tools to facilitate the reporting of misconduct. In Malaysia, using artificial intelligence for whistleblowing has successfully resolved allegations of corruption (Noor & Mansor, 2019). The state-owned Indonesian oil and gas corporation, PT. Pertamina, established a website-based whistleblower channel with security protections for its employees, which has resulted in a steady rise in the number of whistleblowers over time (Satyasmoko & Sawarjuwono, 2021). This suggests that social media and technology can encourage whistleblowers to report misconduct. Moreover, the Ministry of Education, Culture, Research, and Technology has established a website-based whistleblower reporting system in the educational environment.

Fifty-two current students from the 2018 and 2019 classes of the Accounting Department at the Faculty of Economics and Business, Universitas Pembangunan Nasional Veteran Jawa Timur (UPNVJT), in Indonesia, participated in a preliminary survey, and the results show that 75% of them were reluctant to report misconduct by their peers. This suggests a low degree of intent to disclose whistleblowers. An increase in misbehavior may result from low levels of whistleblower intention. Whistleblowing intention can be fostered by cultivating professional commitment (Tompunu, et al., 2020). Professional commitment signifies a dedication to one’s profession, prompting individuals to take action by reporting any observed wrongdoing. Individuals with high professional commitment tend to address any issues in their work and career promptly. Thus, when organizational misconduct occurs, someone with a strong commitment will recognize the danger of fraud, as it can violate ethics and hinder the organization’s objectives (Fitriningrum et al., 2022). This is supported by a study conducted by Mansor et al., (2020) which asserts that professional commitment influences whistleblowing intentions. However, these findings contrast with the research of Clyde et al., (2022), claiming that professional commitment does not significantly affect whistleblowing intentions.

Low ideological values, a disdain for morals, and a lack of concern for interpersonal connections are characteristics of Machiavellianism. Machiavellian personalities often disclose misconduct because they want to expose wrongdoing and hope to obtain substantial financial rewards and a sense of fulfilment. This is supported by research from Dammak et al., (2022), and Harrison et al., (2018), which states that Machiavellianism has a positive influence on whistleblowing intentions. However, these findings contradict the research conducted by Triantoro et al. (2020), which claims that Machiavellianism does not affect whistleblowing intentions. This is further reinforced by the study from Suhartini et al., (2023), which demonstrates that accounting students in state universities in Surabaya exhibit high levels of professional commitment and Machiavellian traits in combating misconduct even though Machiavellian traits are generally undesirable.

This research, a component of behavioral accounting research, looks at the variations in the degrees of professional dedication and Machiavellian characteristics among accounting students at public and private universities in Surabaya City, Indonesia. Both institutions have received an “A” grade regarding whistleblowing intention from BAN-PT (National Accreditation Agency for Higher Education). This study expands on earlier research that was done by Costa & Pinheiro, (2021), which evaluated professional commitment and social anticipation to whistleblowing intention, with a focus on accounting students at state and private universities in the United States that meet AACSB (Association to Advance Collegiate Schools of Business) accreditation standards. Since there are differences in the levels of professional commitment, Machiavellian traits, and whistleblowing intention between accounting students in state and private universities in Surabaya City, Indonesia, that have been accredited with an “A” grade by BAN-PT, this research aims to broaden its scope by examining the impact of these factors on whistleblowing intention among accounting students in public and private universities in Surabaya City, Indonesia.

The motivation for conducting this research stems from the vital importance of whistleblowing intention for a university’s sustainability, as whistleblowing can prevent and minimize violations or misconduct within an organization. The choice of accounting students from public and private universities accredited with an “A” grade is based on the assurance that such accreditation reflects Indonesia’s academic and non-academic quality standards.

The current state of the art in whistleblowing research has primarily focused on organizational and individual factors influencing whistleblowing intentions in professional settings. Recent studies have examined the roles of professional commitment (Mansor et al., 2020), Machiavellian traits (Dammak et al., 2022), and ethical climate (Scheetz & Fogarty, 2019) in shaping whistleblowing behavior. However, there remains a significant research gap in understanding how these factors manifest and interact specifically among accounting students, who represent the future of the profession. Furthermore, while some studies have explored whistleblowing intentions in academic settings (Suhartini et al., 2023), few have compared these intentions between public and private university students in the context of developing countries like Indonesia. This study addresses these gaps by examining the interplay of professional commitment and Machiavellian traits on whistleblowing intentions among accounting students in both public and private universities in Indonesia. The novelty of this research lies in its comparative approach, shedding light on potential differences in ethical decision-making between students from different educational backgrounds. Additionally, by focusing on students in A-accredited universities, this study provides insights into the effectiveness of ethics education in top-tier institutions in shaping future accountants’ ethical dispositions. These findings have important implications for curriculum development, ethics training, and the cultivation of a strong ethical foundation in the next generation of accounting professionals.

Based on the research background, the objectives of this research are to test and analyze the impact of professional commitment and Machiavellianism on whistleblowing intention among accounting students in state and private universities in Surabaya City, Indonesia, accredited with an "A" grade by BAN-PT. In addition, this research aims to examine and analyze whether there are differences in the levels of professional commitment, Machiavellianism, and whistleblowing intention between accounting students in these two types of institutions, which adhere to the accreditation standard set by BAN-PT for higher education institutions in Indonesia. The findings will contribute to the literature on ethical decision-making in accounting education and provide practical insights for universities to foster ethical behavior.

2. Literature Review

2.1 Theory of Planned Behavior

The Theory of Planned Behavior extends the Theory of Reasoned Action from Ajzen & Fishbein, (1980); Fishbein & Ajzen, (1975) in Ajzen, (2020). It solves the old model's shortcomings in handling actions in which people lack total control over their intentions. The primary component of the Theory of Planned Behavior, as it is in the Theory of Reasoned Action, is an individual's purpose of carrying out a specific action. This goal captures the driving forces behind a behavior, revealing the amount of effort individuals are prepared to put forth and the amount of work they intend to put forth in carrying out that behavior (Ajzen, 2020). The rationality of people as agents who weigh the effects of their choices is the basis of the Theory of Planned Behavior. An attitude is a reaction to a particular behavior, which can be good or bad (Zwicker et al., 2020).

2.2 Whistleblowing Intention

Whistleblowing is an action that involves the disclosure of unlawful acts, where an employee or organizational leader takes action against another organizational leader or entity for illegal, unethical, or harmful behavior, as defined by the National Committee on Governance Policy (KNKG, 2022). Whistleblowing can be understood as the effort of active and non-active members to disclose actions that do not comply with legal, ethical, or proper practices. In general, whistleblowing involves reporting violations, disclosed by individuals who are either actively employed within the organization or external to it, with the intent to report misconduct occurring within the organization (Scheetz & Fogarty, 2019).

2.3 The Influence of Professional Commitment on Whistleblowing Intention

Professional commitment represents an employee's loyalty to their profession (Hariyani et al., 2019). Therefore, individuals with a high level of professional commitment are more likely to take action when they encounter misconduct and are willing to report it to protect their profession. According to the Theory of Planned Behavior, people behave when they intend to act (Ajzen, 2002). Therefore, a person committed to their work will be more likely to engage in whistleblowing voluntarily. Studies conducted by Syafrudin et al., (2021), Clyde et al., (2022), and Zeamlee et al., (2022) have demonstrated that professional commitment has a positive influence on whistleblowing intention. Therefore, the first hypothesis is as follows.

H1. There is an influence of professional commitment on whistleblowing intention.

2.4 The Influence of Machiavellian Traits on Whistleblowing Intention

Machiavellianism is a belief regarding personal relationships that shape one's attitude towards others (Sayal & Singh, 2020). High Machiavellian individuals frequently abandon ethical standards in favor of self-interested decision-making and are prepared to use lying and manipulation to further their objectives (Kenny, 2019). The more Machiavellian tendencies present in an individual, the greater their intention to come out with whistleblowing allegations, as they are inclined to act in their self-interest. According to the Theory of Planned Behavior, internal and external influences influence an individual's behavior (Griffin et al., 2020). A study conducted by Syafrudin et al., (2021) demonstrated that high Machiavellianism can increase the intention to engage in whistleblowing. Therefore, the second hypothesis is as follows.

H2. There is an influence of Machiavellian traits on whistleblowing intention.

Based on Hypotheses 1 and 2, whether there are differences when professional commitment, Machiavellian traits, and whistleblowing intention are applied to public and private higher educational institutions, which were also examined. This is further emphasized by the research conducted by Suhartini et al., (2023), which demonstrated that accounting students at state universities in Surabaya exhibit high levels of professional commitment and Machiavellian traits in combating misconduct, even though Machiavellianism is generally considered a negative trait. Through the comparative analysis, this research aims to identify potential differences in students' views, attitudes, and intentions regarding whistleblowing. Therefore, the third research hypothesis is:

H3. There is a difference in professional commitment, Machiavellian traits, and whistleblowing intention between accounting students in public and private universities.

3. Methodology

3.1 Sample and Data

This study focuses on students majoring in accounting at A-accredited public and private universities in Surabaya, Indonesia. Data from four private university campuses (Universitas 17 Agustus 1945 Surabaya, Petra Christian University, Universitas Hayam Wuruk Perbanas, and Universitas Ciputra) and two public university campuses (Universitas Pembangunan Nasional Veteran Jawa Timur and Universitas Airlangga) were analyzed for this studyOne hundred fifty students made up the sample size determined using the Slovin Formula, with 75 students from each type of university using a significance threshold of 5%. Non-probability sampling with quota sampling methodology was the sampling strategy employed. The sample was chosen until the required sample size was reached based on predetermined standards. A Google Form-powered mail survey was used to collect data.

3.2 Data Analysis

Data analysis was carried out using regression analysis and the statistical software SPSS. While experimental studies are often preferred in ethical dilemma research for their ability to establish causality, regression analysis offers a valuable alternative for understanding the relationships between multiple factors and ethical decision-making. By using regression analysis, researchers can analyze survey or observational data to uncover significant predictors and develop predictive models, providing insights that can inform theory and practice in the field of ethics. Before the analysis, data were tested for quality through tests for data normality. Subsequently, the relationships between variables were examined using linear regression and the Independent Sample T-test.

3.3 Operational Definitions of Variables

Professional Commitment. In the context of this research, professional commitment is defined as an individual's behavior that demonstrates their dedication to their profession and efforts to maintain and advance their professional career. The indicators of professional commitment consist of two sub-variables, replicating the approach from Mela et al. (2016):

a. Pride and commitment to the profession: This measures the extent to which individuals feel proud and committed to their profession.
b. Commitment to career development: This measures the extent to which individuals are committed to building their professional careers.

Machiavellian Traits. Machiavellian traits are defined as an individual's behavior that tends to prioritize personal interests to achieve their personal goals, often disregarding ethical considerations. The indicators of Machiavellian traits consist of three sub-variables, replicating the approach from Christie & Geis, (2013):

a. Interpersonal tactics of an individual: This measures the extent to which individuals tend to use specific tactics and strategies in their relationships with others.
b. Individual's view of human nature: This measures the extent to which individuals perceive human nature to achieve goals.
c. Morality: This measures the extent to which individuals consider ethical and moral norms in their actions and decisions.

Whistleblowing Intention. Whistleblowing intention is defined as an individual's intent to report violations or misconduct. The indicators of whistleblowing intention consist of three sub-variables, replicating the approach from Ajzen, (2020):

a. Attitude toward reporting violations: This measures the extent to which individuals have a positive attitude or intention to report violations.
b. Belief in whistleblowing action: This measures the extent to which individuals believe that whistleblowing is the right and beneficial thing to do.
c. Ability to report violations: This measures the extent to which individuals feel capable and willing to report violations.

3.4 Measurement of Variables

The variables in this study were measured using an ordinal scale with a Likert scale measurement technique. Respondents were asked to provide scores for the statements provided on a five-point scale, namely: "Strongly Disagree (SD)," "Disagree (D)," "Slightly Disagree (SD)," "Agree (A)," and "Strongly Agree (SA)" with each score having a corresponding numerical value (1 to 5). With this scale, the study was able to measure the level of agreement or disagreement of respondents with the statements in the questionnaire for each variable.

4. Results

4.1 Normality Test

The normality test aims to determine whether, in the regression model, the residual variable is normally distributed or not. The statistical test that can be used to determine if the residuals are normally distributed is the non-parametric Kolmogorov-Smirnov (K-S) test. If the significance value is greater than 0.05, then H0 is accepted; and conversely, if the significance value is less than 0.05, then H0 is rejected, and Ha is accepted (Ghozali, 2021).

Table 1.
Normality Test Results at Public and Private Universities One-Sample Kolmogorov-Smirnov Test

Parameters		Unstandardized Residual (Public University)	Unstandardized Residual (Private University)
N		55	55
Normal Parameters[a,b]	Mean	.0000000	.0000000
	Std. Deviation	2.03196215	2.32741738
Most Extreme Differences	Absolute	.060	.111
	Positive	.057	.058

Negative	-.060	-.111
Test Statistic	.060	.111
Asymp. Sig. (2-tailed)	.200[c,d]	.086[c,d]

In Table 1, the Kolmogorov-Smirnov test between the variables Professional Commitment (X1) and Machiavellianism (X2) concerning Whistleblowing Intention (Y) in Public and Private Universities shows that the residual data obtained follows a normal distribution. The results in the output indicate significant Kolmogorov-Smirnov values of 0.200 public universities and 0.086 private universities, both of which are greater than 0.05. Therefore, the null hypothesis (H0) is accepted. This implies that the residual data is normally distributed, and the regression model meets the assumption of normality.

4.2 Hypothesis Testing

This study employs a linear regression analysis technique, followed by a t-test to compare the significance of the results between the two models for public and private universities. According to (Ghozali, 2021), a regression analysis model is used to analyze the relationship patterns among variables with the aim of determining the direct influence of a set of independent (exogenous) variables on the dependent (endogenous) variable. Regression analysis is used to measure the value of the β coefficient and the significance of the variable relationships, while the coefficient of determination is used to measure the R-Square Model value.

4.3 Regression Analysis

Multiple linear regression analysis for Model 1 and Model 2 is employed to test the combined and partial effects of the variables Commitment to Professionalism (X1) and Machiavellian Traits (X2) on the Whistleblowing Intention variable (Y). The results of the multiple linear regression analysis using SPSS Version 26.0 for Windows are shown in the following table:

Table 2.
Multiple Regression Analysis Test Between Professional Commitment Variable (X1) and Whistleblowing Intention Variable (Y) at Public and Private Universities

Coefficients[a] Public Universities				**Coefficients[b] Private Universities**			
	Model	**B**	**Std. Error**		**Model**	**B**	**Std. Error**
1	(Constant)	11.497	2.638	2	(Constant)	8.400	2.929
	X1public	.449	.124		X1private	.592	.140
	Beta	**t**	**Sig.**		**Beta**	**t**	**Sig.**
		4.359	.000			2.868	.006
	.446	3.623	.001		.502	4.229	.000

a. Dependent Variable: Ypublic universities
b. Dependent Variable: Yprivate universities

Table 2 shows tha the Commitment to Professionalism variable (X1) has a beta value of 0.446 and a significance level of 0.001 for Public Universities, as well as a beta value of 0.502 and a significance level of 0.000 for Private Universities. This can be determined from the acceptance criteria for the significance level (5%) of the hypothesis based on accepting Ho and rejecting H1 when sig (p-value) > 0.05 and rejecting Ho and accepting H1 when sig (p-value) < 0.05 (Ghozali, 2021). Therefore, it can be concluded that Commitment to Professionalism (X1) has a positive and significant influence on Whistleblowing Intention (Y) in both Public and Private Universities.

Coefficients[a] Public Universities				Coefficients[b] Private Universities			
Model		B	Std. Error	Model		B	Std. Error
1	(Constant)	13.732	2.593	2	(Constant)	4.715	2.603
	X2public	.346	.123		X2private	.761	.123
	Beta	t	Sig.		Beta	t	Sig.
		5.295	.000			1.811	.076
	.361	2.821	.007		.647	6.183	.000
a.	Dependent Variable: Ypublic universities			b.	Dependent Variable: Yprivate universities		

Table 3.
Multiple Regression Analysis Test Between the Machiavellian Traits Variable (X2) and the Whistleblowing Intention Variable (Y) at Public and Private Universities

Table 3 shows that the Machiavellian Traits variable (X2) has a beta value of 0.361 and a significance level of 0.007 for Public Universities, as well as a beta value of 0.647 and a significance level of 0.000 for Private Universities. This can be determined from the acceptance criteria for the significance level (5%) of the hypothesis based on accepting H0 and rejecting H1 when sig (p-value) > 0.05 and rejecting H0 and accepting H1 when sig (p-value) < 0.05 (Ghozali, 2021). Therefore, it can be concluded that Machiavellian Traits (X2) has a positive and significant influence on Whistleblowing Intention (Y) in both Public and Private Universities.

4.4 Independent Sample T-test

The Independent Sample T-test is conducted to test whether there is a difference in the respondents' perceptions between two test groups regarding the variables under investigation based on the questionnaire responses. The research hypotheses are accepted or rejected based on the differences in variable values between Public and Private Universities. The hypotheses being tested are as follows:

H0 = population variances have identical/same variable values

H1 = population variances have non-identical/different variable values

The testing criteria are as follows:

If the value of Sig. (2-tailed) > 0.05, then H0 is accepted

If the value of Sig. (2-tailed) < 0.05, then H0 is rejected

Here are the results of the Independent Sample T-test for the variables Professional Commitment (X1), Machiavellian Traits (X2), and Whistleblowing Intention (Y).

Levene's Test for Equality of Variances		F	Sig.	t	df	Sig.	Mean	Std. Error	95% Confidence Interval of the Difference Lower	Upper
X1 ALL	Equal variances assumed	0.366	0.547	0.849	108	0.398	0.400	0.471	-0.534	1.334
	Equal variances not assumed			0.849	106.418	0.398	0.400	0.471	-0.534	1.334

Table 4.
Independent Sample T-test Professional Commitment Variable (X1) at Public and Private Universities

Table 9 shows that the obtained Sig (2-tailed) value is 0.398, indicating that Sig (2-tailed) > 0.05. Therefore, H0 is accepted, and H1 is rejected. It can be concluded that the variable Professional Commitment (X1) does not show a significant difference in either Public or Private Universities.

Table 5.
Independent Sample T-test Machiavellian Traits Variable (X2) at Public and Private Universities

Levene's Test for Equality of Variances		F	Sig.	t	df	Sig.	Mean	Std. Error	95% Confidence Interval of the Difference Lower	Upper
X2 ALL	Equal variances assumed	1.527	0.219	0.038	108	0.970	0.018	0.483	-0.939	0.976
	Equal variances not assumed			0.038	107.418	0.970	0.018	0.483	-0.939	0.976

Based on Table 10, the obtained Sig (2-tailed) value is 0.970, indicating that Sig (2-tailed) > 0.05. Therefore, H0 is accepted, and H1 is rejected. It can be concluded that the variable Machiavellian Traits (X2) does not show a significant difference in either Public and Private Universities.

Table 6.
Independent Sample T-test Whistleblowing Intention Variable (Y) at Public and Private Universities

Levene's Test for Equality of Variances		F	Sig.	t	df	Sig.	Mean	Std. Error	95% Confidence Interval of the Difference Lower	Upper
Y ALL	Equal variances assumed	4.060	0.046	0.593	108	0.555	0.309	0.521	-0.725	1.343
	Equal variances not assumed			0.593	100.558	0.555	0.309	0.521	-0.725	1.344

Table 11 shows that the obtained Sig (2-tailed) value is 0.555, indicating that Sig (2-tailed) > 0.05. Therefore, H0 is accepted, and H1 is rejected. It can be concluded that the variable Whistleblowing Intention (Y) does not show a significant difference in either Public or Private Universities.

Table 7.
Independent Sample T-test Professional Commitment Variable (X1), Machiavellian Traits (X2) and Whistleblowing Intention Variable (Y) at Public and Private Universities

Levene's Test for Equality of Variances	F	Sig.	t	df	Sig.	Mean	Std. Error	95% Confidence Interval of the Difference Lower	Upper

ALL VAR	Equal variances assumed	3.683	0.058	0.600	108	0.550	0.242	0.404	-0.558	1.043
	Equal variances not assumed			0.600	101.275	0.550	0.242	0.404	-0.559	1.043

Table 12 shows that the obtained Sig (2-tailed) value is 0.550, indicating that Sig (2-tailed) > 0.05. Therefore, H0 is accepted, and H1 is rejected. It can be concluded that the variables Professional Commitment (X1) and Machiavellian Traits (X2) and Whistleblowing Intention (Y) collectively do not show a significant difference in either Public or Private Universities.

5. Discussion

5.1. The Influence of Professional Commitment on Whistleblowing Intention in Public and Private Universities

The analysis of the data shows that the variable Professional Commitment (X1) has a positive beta value and a significant level of significance concerning the Whistleblowing Intention (Y) among accounting students in both Public and Private Universities. From the regression analysis results, it can be concluded that accounting students with higher levels of professional commitment tend to have a stronger intention to engage in whistleblowing. This implies that when students are highly committed to professional ethics and high accounting standards, they are more willing to report violations or non-compliance they observe in the accounting context. Students with a high level of professional commitment may strongly believe in the accounting world's values of ethics and professionalism. They tend to be strongly convinced about the importance of maintaining accounting integrity and ethics.

These results highlight how higher education and accounting departments, particularly at public and private universities, shape professional dedication and the desire to report misconduct. When accounting students join the industry, they are more likely to report ethical transgressions in the workplace if they have a higher level of professional dedication. These results corroborate the theory of planned behavior's explanation, which holds that an active relationship between employees and the company or organization is a prerequisite for organizational commitment. Workers who are dedicated to their company will have favorable attitudes and actions towards their establishment. They will strive to enhance performance and have a strong feeling of loyalty, all while having a firm belief in accomplishing the company's goals.

Employees displaying a high commitment to the organization desire to contribute more effort and responsibility to support the well-being and success of their workplace. They will not allow any violations or fraud that could jeopardize the organization. This ultimately results in a high sense of belonging to the organization. Thus, employees with high organizational commitment are less hesitant to engage in whistleblowing actions when there are violations or misconduct within the organization because they believe that such actions will protect the organization from destruction.

The findings of this study are supported by Urumsah et al., (2018), which revealed that the level of organizational commitment affects the intention to engage in whistleblowing. Non-public accountants in Barbados, the focus of that study, showed that those with high organizational commitment were more likely to have a high internal whistleblowing intention. This reflects a similar finding that organizational commitment and corporate ethics play a crucial role in shaping the intention to engage in whistleblowing. Additionally, research by Costa & Pinheiro, (2021) explained that a committed professional believes in the goals of their profession and is willing to exert significant effort for the sake of their profession. The concept of professional commitment is vital as one's career is a significant part of their life and has important implications at both the individual and organizational levels. Professional commitment has been associated with positive outcomes such as improved job performance, reduced turnover intentions, and higher job satisfaction.

5.2. The Influence of Machiavellian Traits on Whistleblowing Intention in Public and Private Universities

The results of the data analysis show that the Machiavellian Traits variable (X2) has a positive beta value and a significant level of significance concerning Whistleblowing Intention (Y) among accounting students in both Public and Private Universities. Machiavellianism is a personality trait involving a desire to achieve a goal. Individuals with a Machiavellian attitude tend to prioritize their self-interest and can be aggressive in pursuing their objectives.

Accounting students with strong Machiavellian tendencies in higher education institutions, both in Public and Private Universities, are individuals who relentlessly pursue their self-interest and often exhibit competitive behavior. For instance, when a student observes discrepancies in accounting practices conducted by senior faculty and some chosen students in their department, they may feel that such fraudulent activities could harm their future career prospects. They realize that if these illegal practices continue, they and other students not involved in the wrongdoing may lose a fair opportunity for success.

Machiavellianism, as described by Nnamdi & Ogan, (2019), reveals the principle that "the end justifies the means." This principle is applicable in corrupt societies, reinforcing the selfish nature within human beings. This aligns with the Theory of Planned Behavior (TPB), where attitude represents an individual's response to a behavior in terms of perception and feelings. In addition, an individual's attitude is a reflection of their surrounding social environment. If a behavior results in positive consequences, individuals will respond favorably to it. Conversely, if the consequences are negative, individuals will respond unfavorably.

The findings of this research are supported by the study conducted by Dammak et al., (2022), which explains that the Machiavellian traits of financial and budget managers is reflected in the respondents' answers. Most respondents answered neutrally regarding the Machiavellian traits. On average, respondents gave neutral responses when it came to their focus on their work. In addition, they also answered neutrally when it came to pretending not to know about any wrongdoing within the organization. However, respondents agreed that they would remain committed to their tasks and would report any errors. They also mentioned that they would report if a colleague tried to cover up the mistakes.

Machiavellian individuals do not always have a negative impact on organizations. In fact, there are positive aspects that can be leveraged by management. Sometimes, individuals with Machiavellian traits act selfishly for the future benefit and well-being of the organization. These results are consistent with the studies conducted by Dalton & Radtke (2013), and Belschak et al., (2018). TT=hese studies have shown that Machiavellian traits influence whistleblowing intention by providing personal gain when engaging in whistleblowing, as well as the potential negative consequences if dishonest actions are left unaddressed, posing a threat to the personal interests of Machiavellian individuals.

5.3. Difference Test Results Between Professional Commitment, Machiavellian Traits and Whistleblowing Intention among Public and Private Universities Students

This study examines the correlation between Professional Commitment and Whistleblowing Intention among accounting students in both public and private universities in Surabaya. The participants are in the last stages of their education and have completed courses in business ethics and the accounting profession. These students exhibit a profound dedication to their job. Consequently, they are more inclined to disclose illicit managerial acts. In addition, the association between Machiavellian qualities and Whistleblowing Intention among accounting students in Public and Private Universities in Surabaya is established. Students exhibiting Machiavellian qualities demonstrate a tendency to emphasize their personal interests and may employ assertive tactics to further their own agenda. University laws and incentives for whistleblowing can effectively govern this matter. By implementing university policies that prioritize integrity and ethics and offering incentives such as protection or prizes for reporting infractions, students exhibiting Machiavellian qualities are more inclined to weigh the potential risks and advantages of their conduct. Implementing this approach can foster a university atmosphere that upholds integrity, transparency, and adherence to ethical principles, hence mitigating the probability of detrimental conduct or breaches of academic and professional standards.

The results of this study are consistent with the research conducted by Costa & Pinheiro (2021). After conducting t-tests to measure the difference in mean responses between the two groups of students for all the scales used in this study, the results showed no significant difference in their responses in the questionnaire was found. This indicates that both students from public and private universities have similar responses to the variables studied in this research. Factors related to the nature of the university do not affect the research results, and there is no significant difference between the two types of universities in terms of the variables tested. These results strengthen the belief that the differences between public and private universities do not play a significant role in students' responses to the variables studied in this research, and these differences do not affect the final results of the study.

After conducting an Independent Sample T-Test, their results indicated differences between public universities and private universities in terms of several aspects related to the teaching of forensic accounting. The results showed a significant difference between the two in terms of the relevance of the teaching, the benefits of the teaching, course materials, and the mechanisms of teaching forensic accounting. In other words, students from public universities showed a higher level of interest and satisfaction with the teaching of forensic accounting compared to students from private universities. The results of this research suggest that public universities are more successful in providing relevant and beneficial teaching, as well as offering adequate course materials and more effective teaching mechanisms. These findings can serve as a basis for better understanding the challenges faced by educational institutions in strengthening and developing accounting programs, especially those involving collaboration between public universities and private universities, to address these issues.

This study explores the perceptions of students in both public and private universities who are studying in the field of auditing regarding whistleblowing and their likelihood to report ethical violations. The study results indicate that students generally believe that whistleblowing is necessary in cases of fraud, although they tend to be less willing to do so themselves, potentially due to high Machiavellian tendencies. Other factors that can hinder their willingness to blow the whistle may include the fear of retaliation and difficulties in finding future employment in the same profession, given the exposure of fraud cases resulting from whistleblowing actions.

Furthermore, students with higher professional commitment are more likely to view whistleblowing as a serious matter and are more inclined to report it compared to other students. Moreover, a similar relationship was found among students who have completed courses on the accountant's code of ethics as part of their accounting profession education. This suggests that business ethics and accountant's code of ethics courses play a crucial role in shaping students' views on whistleblowing practices and enhancing their readiness to report ethical violations when they enter the workforce. Consequently, the research results provide valuable insights into the role of professional commitment and ethics education in promoting whistleblowing and ethical practices in the accounting profession.

6. Conclusion

Within the scope of this discourse, the study emphasizes that while there were no notable disparities between students attending public and private universities in terms of their Professional Commitment, Machiavellian Traits, and Whistleblowing Intention, additional factors such as business ethics and professional education, as well as university regulations and incentives, can significantly influence students' attitudes and behaviors regarding whistleblowing. Further investigation into this subject matter in future studies can provide a more comprehensive comprehension of the variables that impact students' inclination to report unlawful or unethical behavior.

The research emphasizes the significance of accounting lecturers in improving students' dedication and comprehension of accounting profession education, even before graduation. By emphasizing commitment and socialization, students can develop a heightened knowledge of the ethical concerns at stake and recognize the significance of meeting the requirements of financial statement users. Educators and educational institutions can employ case studies, classroom discussions, and role-play as instructional methods to accomplish this objective.

Moreover, the findings of this research carry significant consequences for corporations to mitigate the Machiavellian tendencies of individual accountants. It would benefit them to seek out students with strong professional dedication and a comprehensive comprehension of the accountant's code of ethics. The interview process can serve as a means to assess first indications of understanding, such as engaging in activities like reading scholarly publications, adhering to appropriate attire, and displaying a high degree of professionalism in interactions. Moreover, comprehending the accountant's code of ethics and professionalism is a continuous endeavor, so all staff members should be motivated to cultivate their professional demeanor as accountants persistently.

Nevertheless, this research is subject to certain limitations in terms of its research findings. The study utilized accounting students to elucidate their responses to potential work scenarios and foster ethical deliberations within the classroom. However, students' inclination to disclose ethical misconduct once they start working may vary from their present responses due to intricate aspects such as the expenses associated with reporting and potential career prospects. Hence, the findings of this research should ideally apply just to recent graduates and not to individuals with prior professional experience. These recommendations for future research aim to build on the current study's findings, addressing its limitations and providing a pathway for further exploration and validation in different contexts and over time.

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