

**PENGARUH KOMITMEN PROFESIONAL, SOSIALISASI ANTISIPATIF,  
STATUS PELANGGAR DAN RETALIASI TERHADAP INTENSI  
WHISTLEBLOWING MAHASISWA AKUNTANSI**

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**ABSTRAK**

Dilaksanakannya penelitian ini guna mengetahui pengaruh komitmen profesional, sosialisasi antisipatif, status pelanggar, dan retaliasi terhadap intensi *whistleblowing* mahasiswa akuntansi. Penelitian ini menggunakan pendekatan kuantitatif deskriptif sebagai metode penelitian dengan sumber data primer yang diperoleh dari hasil penyebaran kuesioner *online* menggunakan Google Form. Lokasi penelitian ada di 5 perguruan tinggi Provinsi Bali dimana diantaranya 2 PTN dan 3 PTS dengan total sampel sebanyak 214 responden yang diambil dengan metode *purposive sampling*. Hasil penelitian memberikan bukti bahwa variabel komitmen profesional dan sosialisasi antisipatif berpengaruh positif dan signifikan terhadap intensi *whistleblowing* mahasiswa akuntansi. Variabel retaliasi berpengaruh negatif dan signifikan terhadap intensi *whistleblowing* mahasiswa akuntansi. Sedangkan pada variabel status pelanggar berpengaruh negatif dan tidak signifikan terhadap intensi *whistleblowing* mahasiswa akuntansi.

**Kata-kata kunci:** Komitmen Profesional, Sosialisasi Antisipatif, Status Pelanggar, Retaliasi, Intensi *Whistleblowing*

***THE EFFECT OF PROFESSIONAL COMMITMENT, ANTICIPATING  
SOCIALIZATION, BOLDER STATUS AND RETALIATION ON  
WHISTLEBLOWING INTENTIONS OF ACCOUNTING STUDENTS***

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***ABSTRACT***

*This studies was carried out to decide the effect of professional commitment, anticipatory socialization, status of wrongdoer, and retaliation at the whistleblowing intentions of accounting students. This have a look at uses a descriptive quantitative method as a research technique with primary records sources obtained from the results of distributing on line questionnaires using Google shape. The studies places are in five universities in Bali Province, along with 2 PTN and 3 PTS with a complete pattern of 214 respondents who were taken with the aid of purposive sampling approach. The consequences of the study provide evidence that the variables of professional commitment and anticipatory socialization have a positive and good sized effect at the whistleblowing intentions of accounting college students. The retaliation variable has a poor and sizable effect on the whistleblowing intentions of accounting students. Meanwhile, the status of wrongdoer variable has a bad and insignificant impact on the whistleblowing goal of accounting college students*

***Keywords:*** Professional Commitment, Anticipatory Socialization, Status of Wrongdoer, Retaliation, Whistleblowing Intention