

## **ABSTRACT**

*Ethical issues in the business world and the profession crowded into public attention, especially widespread cases of violations in the field of accounting. As a result of economic losses to the public confidence in the accounting profession changed. One way to restore public confidence is to conduct Whistleblowing. One of his concerns is education on standard ethics and professional commitment.*

*This study aims to obtain empirical evidence on the effect of professional commitment and anticipatory socialization on whistleblowing. The object of research used is S1 Accounting students at Telkom University for academic year 2015/2016.*

*Methods of data collection is done by distributing questionnaires to Accounting S1 students at Telkom University. Based on sample collection using probability sampling technique got the number of samples from research as much as 106 student respondents. With data analysis technique using multiple linear regression analysis.*

*Based on the results of testing using SPSS 20 software, simultaneously independent variables consisting of professional commitment and anticipatory socialization have a significant influence on Whistleblowing. Whereas partial testing shows the result that professional commitment has significant effect on Whistleblowing. While the partial socialization of partially significant effect on Whistleblowing.*

*Based on the results of the study, the company is expected to give more internal auditors the opportunity to take higher education related profession and to include professional training for internal auditors such as CIA (Certifies Internal Auditor) and QIA (Qualified Internal Auditor). With the training is expected to improve the competence, technical skills, and professionalism, so as to produce quality audit results and able to take corrective for the company's progress. With the more professional auditor then the intention to do whistleblowing can be more increased*

**Keywords: Professional Commitment, Anticipatory Socialization, Whistleblowing**