

The Effect of Anti-Corruption Education and Social Media on The Perception of Whistleblowing (Case Study of Students of Indo Global Mandiri University)

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Abstract

Corruption is a serious problem that hinders national progress and causes state financial losses. Public participation in whistleblowing is still relatively low, so strategies through education and social media utilization are needed to change this perception. This study aims to analyze the influence of anti-corruption education and social media on students' whistleblowing perception. The research method used a quantitative approach with data collection techniques through questionnaires. The research population was 55 Accounting Study Program students of Indo Global Mandiri University class of 2022 who had taken Professional Ethics Course. Data analysis technique used multiple linear regression.

The results showed that anti-corruption education had a positive and significant effect on whistleblowing perception (sig. 0.001). Social media also had a positive and significant effect on whistleblowing perception (sig. 0.010). Simultaneously, both variables significantly affected whistleblowing perception with F count value of 13.531 (sig. <0.001) and determination coefficient of 34.2%. The conclusion of this study is that anti-corruption education and social media play an important role in shaping students' positive perception of whistleblowing as a form of moral responsibility and part of integrity culture.

Keywords: anti-corruption education, social media, whistleblowing perception, accounting students.

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INTRODUCTION

Corruption is a serious problem that continues to challenge national development in various countries, including Indonesia. Corrupt practices not only cause losses to state finances but also impact the quality of public services, weaken the governance system, and reduce public trust in state institutions. Corruption generally occurs when an individual abuses their authority for personal or group gain. Forms of corruption can include bribery, illegal gratuities, extortion, and abuse of office, which violate the principles of accountability and transparency. (Khotimah et al., 2024).

According to the Corruption Perception Index (CPI) report released by Transparency International, the level of corruption perception in Indonesia remains quite concerning. This indicates that corrupt practices remain a problem that requires serious attention from various parties, both the government and the public. Therefore, efforts to eradicate corruption cannot be achieved solely through law enforcement, but also require preventative strategies through education and increasing public awareness of the importance of integrity and honesty in both social and professional life (Martadinata et al., 2023).

One mechanism considered effective in detecting and exposing fraudulent practices within an organization is whistleblowing. Whistleblowing is the act of an individual reporting suspected violations, fraud, or unethical behavior to those authorized to handle the matter. According to (Caron & Markusen, 2022), Whistleblowing is an action taken by members of an organization to reveal illegal or unethical practices occurring within the organization to those who are able to take corrective action. The existence of a whistleblowing system is considered important because it can help organizations detect fraud that is difficult to detect through formal oversight mechanisms (Pebriyani & Septiari, 2022)

Although whistleblowing plays a crucial role in uncovering fraud, in practice, not all individuals have the courage to report violations. Many individuals are reluctant to whistleblow due to concerns about potential risks, such as social pressure, threats to personal safety, and negative stigma from their peers. This often leads to whistleblowing being perceived as high-risk, even though it is intended to maintain organizational integrity (Pebriani et al., 2025).

To increase individual awareness and courage to report violations, various strategies are needed to foster moral values and integrity from an early age. One such effort is through anti-corruption education. Anti-corruption education is a learning process aimed at instilling the values of honesty, responsibility, and integrity in individuals. Through this education, students are expected to develop a better understanding of the dangers of corruption and develop an attitude that rejects all forms of deviation (Anggraini et al., 2024) dan (Santika & Arazy, 2023).

Anti-corruption education also plays a crucial role in shaping the character of the younger generation, who are committed to the value of integrity. In higher education, anti-corruption education serves not only to provide knowledge about the forms and impacts of corruption, but also as a means of character development that instills the moral courage to reject actions that conflict with ethical values. With a strong understanding of the importance of integrity, students are expected to be more inclined to support whistleblowing (Alfifa et al., 2025).

In addition to formal education, developments in information technology have also influenced how individuals obtain information and shape their perceptions of various social issues. Social media has become a very popular means of communication among the public, especially the younger generation. Social media platforms enable the rapid and widespread dissemination of information, which can influence individuals' perspectives on various issues, including corruption and government transparency (Anggreani & Falikhatun, 2024).

Social media also allows the public to participate in public discussions on various social and political issues. Information about corruption cases, government transparency, and successful fraud disclosures can be easily accessed through various digital platforms. Exposure to this information can raise public awareness of the importance of accountability and encourage a more critical attitude toward irregularities. (Arianto, 2021).

From the perspective of Social Cognitive Theory, individual behavior is influenced by the interaction between personal factors, the environment, and social learning experiences. (Darmawan et al., 2024) explains that individuals can learn behavior through the process of observing their social environment. In the context of this research, anti-corruption education serves as a formal learning environment that shapes students' moral values, while social media functions as a social environment that provides exposure to information and behavioral

examples that can influence individual perceptions of whistleblowing (Fischer & Gollwitzer, 2023).

Several previous studies have shown that various factors can influence an individual's perception and intention to whistleblow. Research conducted by (Miftahul Jannah, n.d.) indicates that attitudes toward behavior, subjective norms, and perceived behavioral control influence an individual's intention to report fraud. Other research also indicates that moral values, religiosity, and social support can increase an individual's willingness to whistleblow (Kuntoro, 2025).

However, research examining the simultaneous influence of anti-corruption education and social media on students' perceptions of whistleblowing is still relatively limited. Yet, both factors play a crucial role in shaping moral awareness and individual attitudes toward reporting violations. Anti-corruption education provides a foundation in integrity values, while social media provides broad access to information on various transparency and accountability issues.

Based on the above description, this study aims to analyze the influence of anti-corruption education and social media on the perception of whistleblowing among students at Universitas Indo Global Mandiri. This research is expected to contribute to understanding the factors that influence student perceptions of whistleblowing and serve as a reference for developing integrity education programs in higher education.

METHODOLOGY

This study uses a quantitative approach to analyze the influence of anti-corruption education and social media on students' perceptions of whistleblowing. This quantitative approach was used because this study aims to empirically test the relationship between variables through statistical data processing obtained from research respondents (Sugiyono, 2022). The research method used was a survey method, utilizing a questionnaire as the primary instrument for data collection.

The type of research used is associative research, which aims to determine the relationship or influence between two independent variables on a dependent variable. In this study, the independent variables consist of anti-corruption education and social media, while the dependent variable is perceptions of whistleblowing. This study seeks to explain how the anti-corruption education received by students and their use of social media can influence their perceptions of whistleblowing.

The population in this study was students of the Accounting Study Program at Indo Global Mandiri University, class of 2022, who had taken courses related to ethics or integrity and were active users of social media. The study population consisted of 55 students who met these criteria. This population was selected because accounting students are expected to have a better understanding of the values of integrity, transparency, and accountability related to fraud prevention.

The sampling technique used in this study was purposive sampling, which is a sampling technique that considers certain criteria that align with the research objectives. The respondents selected in this study were students who had received training on ethics or anti-corruption and students who actively use social media. This technique was chosen because it is considered capable of producing respondents relevant to the research objectives (Nesya Putri Alfian, Asih Kinanti, Suci Ramadani, R.M. Rum Hendarmin, 2023).

The type of data used in this study is primary data, that is, data obtained directly from respondents through questionnaires. The questionnaire was constructed using a Likert scale with five levels of assessment: strongly disagree, disagree, neutral, agree, and strongly agree. The Likert scale was used to measure respondents' attitudes, opinions, and perceptions of the variables studied.

The anti-corruption education variable is measured through several indicators related to students' understanding of anti-corruption concepts, awareness of the impacts of

corruption, and values of honesty and integrity acquired through the learning process. The social media variable is measured through indicators related to frequency of social media use, access to information about corruption cases, and student involvement in public discussions related to transparency and integrity issues.

Meanwhile, the whistleblowing perception variable was measured using indicators related to students' views on the importance of reporting violations, their willingness to report irregularities, and their perceptions of the risks that may arise from whistleblowing. This variable was measured to determine the extent to which students support reporting violations as a means of preventing fraud in organizations.

Prior to data analysis, the research instrument was first tested through validity and reliability tests to ensure that each item in the questionnaire accurately and consistently measured the research variables. Validity testing was conducted to determine the extent to which the items represented the concepts being measured, while reliability testing was conducted to determine the level of consistency of the measurement results (Sany et al., 2024).

Next, the collected data was analyzed using multiple linear regression to determine the effect of anti-corruption education and social media on students' perceptions of whistleblowing. This analysis was used to examine the influence of each independent variable on the dependent variable, both partially and simultaneously. Furthermore, this study used hypothesis testing to determine the significance level of the research variables' influence, as well as the coefficient of determination to determine the extent of the independent variables' contribution to explaining the dependent variable (Suhendra & Selly Pratiwi, 2024).

RESULTS AND DISCUSSION

1. Reliability Test

Reliability testing is conducted to determine the level of consistency of the research instrument used to measure the research variables. An instrument is considered reliable if it produces consistent measurement results when used under relatively similar conditions. In this study, reliability testing was conducted using Cronbach's Alpha values. A research instrument is considered reliable if the Cronbach's Alpha value is greater than 0.60, indicating that the questionnaire items are able to consistently measure the research variables.

Tabel 1. Reliability Test

Cronbach's Alpha	N of Items
0,783	15

Table 1 shows a Cronbach's Alpha value of 0.783 for 15 questionnaire items covering the variables of anti-corruption education, social media, and perceptions of whistleblowing. This value is above the minimum reliability threshold of 0.60, thus concluding that all questionnaire items in this study have a good level of reliability.

This table demonstrates that the research instrument used is capable of producing consistent and reliable measurement results. Therefore, the questionnaire used in this study is deemed suitable for use as a data collection tool to measure respondents' perceptions of the variables of anti-corruption education, social media, and perceptions of whistleblowing.

2. Coefficient of Determination

Koefisien determinasi digunakan untuk mengetahui seberapa besar kemampuan variabel independen dalam menjelaskan variabel dependen dalam suatu model penelitian. Nilai koefisien determinasi menunjukkan tingkat kontribusi variabel independen terhadap perubahan variabel dependen yang diteliti.

Table 2. Coefficient of Determination

R	R Square	Adjusted R Square
0,585	0,342	0,317

Table 2 shows that the Adjusted R Square value is 0.317. This indicates that anti-corruption education and social media variables explain 31.7% of the variation in whistleblowing perceptions among students at Universitas Indo Global Mandiri.

Meanwhile, the remaining 68.3% is influenced by other factors not included in this research model. These factors can include individual moral values, social environment, organizational culture, the individual's level of courage in reporting violations, and other psychological factors that can influence a person's perception of whistleblowing.

Thus, these results indicate that anti-corruption education and social media contribute significantly to shaping students' perceptions of whistleblowing, although other variables also have the potential to influence these perceptions.

3. Hypothesis Test (t-Test)

Table 3. Hypothesis Test (t-Test)

Variable	Variable (B)	t count	Sig
Anti-Corruption Education	0,419	3,447	0,001
Media Sosial	0,220	2,686	0,010

Table 3 shows that the anti-corruption education variable has a calculated t-value of 3.447 with a significance level of 0.001. This value is less than the 0.05 level, thus concluding that anti-corruption education has a positive and significant effect on students' perceptions of whistleblowing.

These results indicate that the greater students' understanding of anti-corruption values, integrity, and the importance of transparency, the more positive their perceptions of whistleblowing. Anti-corruption education can foster moral awareness and increase individuals' courage to report irregularities occurring within the organization.

Furthermore, the social media variable has a calculated t-value of 2.686 with a significance level of 0.010. This value is also less than 0.05, thus concluding that social media has a positive and significant effect on perceptions of whistleblowing.

4. F Test (Simultaneous)

Tabel 4. F Test (Simultaneous)

F hitung	Sig
13,531	0,000

Table 4 shows the calculated F-value of 13.531 with a significance level of 0.000. This value is less than the 0.05 level, thus concluding that anti-corruption education and social media simultaneously have a significant effect on perceptions of whistleblowing among students at Universitas Indo Global Mandiri.

These results indicate that the combination of anti-corruption education received by students and exposure to information through social media can shape a more positive perception of whistleblowing. Anti-corruption education plays a role in instilling moral values and integrity, while social media serves as a means of disseminating information that can increase students' awareness of the importance of transparency and accountability in social and organizational life.

Thus, these two variables collectively contribute significantly to shaping students' attitudes and perceptions toward reporting violations as a means of preventing fraudulent practices.

A. The Influence Of Anti- Corruption Education On Perceptions Of Whistleblowing

Based on the results of the hypothesis testing conducted, the anti-corruption education variable showed a t-value of 3.447 with a significance level of 0.001. This significance value is less than 0,05, so it can be concluded that anti-corruption education has a positive and significant effect on the perception of whistleblowing among students. These results indicate that the research hypothesis stating that anti-corruption education influences the perception of whistleblowing is acceptable .

These findings indicate that the greater students' understanding of anti-corruption values, integrity, and the importance of transparency, the more positive their perceptions of whistleblowing. Anti-corruption education plays a role in instilling moral awareness in students regarding the dangers of corruption and the importance of upholding honesty and accountability in various activities, both within academic and organizational settings.

Through a learning process that emphasizes the value of integrity, students are expected to understand that reporting violations is part of an effort to maintain justice and prevent fraudulent practices. Anti-corruption education not only provides an understanding of the concept of corruption but also shapes individual attitudes and behaviors, fostering the moral courage to reject and report actions that violate the principle of honesty.

The results of this study also indicate that anti-corruption education plays a crucial role in building students' awareness of the importance of whistleblowing as a fraud prevention mechanism. With a good understanding of the negative impacts of corruption on society and the state, students tend to have a more positive view of reporting violations.

B. The Influence of Social Media on Perceptions of Whistleblowing

Based on the results of the hypothesis testing, the social media variable showed a t-value of 2.686 with erdasarkan hasil pengujian hipotesis yang telah dilakukan, variabel media sosial menunjukkan nilai t hitung sebesar 2,686 with a significance level of 0.010. This significance value is less than 0.05, thus concluding that social media has a positive and significant effect on students' perceptions of whistleblowing.

These results indicate that the higher the level of social media use by students, the greater their opportunities to obtain information on various public issues, including corruption cases and deviant practices occurring within organizations. Information obtained through social media can influence students' perspectives on the importance of transparency and accountability in social life.

Social media also serves as a means of communication and rapid information dissemination. Through various social media platforms, the public can obtain information about corruption cases, anti-corruption efforts, and the important role of the community in maintaining integrity. Exposure to this information can increase students' awareness of the importance of reporting violations as part of efforts to create a more transparent and accountable environment.

Furthermore, social media also allows for public discussions on various social issues that arise in society. These discussions can shape opinions and increase individual awareness of the importance of honesty and integrity. Therefore, social media use can influence students' perceptions of whistleblowing.

Therefore, it can be concluded that social media plays a significant role in shaping students' perceptions of whistleblowing. The greater students' access to information through social media, the greater their awareness of the importance of whistleblowing as a monitoring mechanism within an organization.

c. The Influence Of Anti- Corruption Education And Social Media On perceptions Of Whistleblowing

Based on the results of simultaneous testing using the F-test, a calculated value of 13.531 was obtained with a significance level of 0.000. This significance value is less than 0.05, thus concluding that anti-corruption education and social media together have a significant influence on students' perceptions of whistleblowing.

Furthermore, the coefficient of determination analysis showed an Adjusted R Square of 0.317, indicating that anti-corruption education and social media explained 31.7% of the variation in whistleblowing perceptions, while the remaining 68.3% was influenced by factors outside the research model.

These results indicate that anti-corruption education and social media play a significant role in shaping students' perceptions of whistleblowing. Anti-corruption education plays a role in shaping moral values and awareness of the importance of integrity, while social media serves as a means of disseminating information that can increase students' understanding of transparency and corruption eradication issues. With the combination of anti-corruption education provided in an academic environment and exposure to information obtained through social media, students are expected to have a better understanding of the importance of reporting violations as an effort to prevent fraud in organizations.

CONCLUSION

Based on the results of research on the influence of anti-corruption education and social media on the perception of whistleblowing among students at Indo Global Mandiri University, the following conclusions can be drawn:

1. Anti- corruption education has a positive and significant effect on perceptions of whistleblowing. This indicates that the higher students' understanding of anti-corruption values, integrity, and the importance of transparency, the more positive their perceptions of whistleblowing as an effort to report violations.
2. Social media has a positive and significant influence on perceptions of whistleblowing. These results indicate that information students obtain through social media regarding issues of corruption, transparency, and accountability can increase awareness and shape more positive perceptions of whistleblowing.
3. Anti- corruption education and social media simultaneously have a significant influence in perceptions of whistleblowing. This indicates that the combination of understanding anti-corruption values gained through education and exposure to information through social media can shape students' more positive perceptions of the importance of whistleblowing as a means of preventing fraud

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