

Internal Whistleblowing Intentions of Accounting Students in South Africa: The Impact of Fear of Retaliation, Materiality and Gender

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ABSTRACT This study examined the perception of accounting students about whistleblowing. In addition, the study investigated the impact of the strength of retaliation and materiality on internal whistleblowing intention of accounting students. Also, the study investigated if there are significant gender differences. Two hundred and two questionnaires were collected from final year accounting students in two universities in the Gauteng province in South Africa in a survey through the use of self-administered questionnaires. The results indicate that accounting students have a favourable view of whistleblowing. The results also indicate that the whistleblowing intention becomes weaker as the threat of retaliation becomes stronger. In addition, the results indicate that whistleblowing intention increases with materiality. There are no significant gender differences. Recommendations on how to improve whistleblowing by accounting students are suggested.