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# College Students' Reporting Willingness and Its Influencing Factors: The Mediating and Suppressing Roles of Tolerance of Integrity Violations

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**Abstract:** This study examines why university students are willing, or unwilling, to use formal reporting channels when encountering integrity-related misconduct. Drawing on new institutionalism, it links formal institutional evaluation, informal normative environment, boundary cognition, tolerance of integrity violations, and reporting willingness. Based on an anonymous survey of 331 students from four universities in Beijing and a structural equation model, the results show that satisfaction with integrity governance significantly increases reporting willingness. Perceived prevalence of integrity-risk practices also has a positive direct effect, suggesting that problem awareness may activate students' sense of responsibility. Boundary cognition does not directly predict reporting willingness, but it reduces tolerance, which in turn increases reporting willingness. Tolerance therefore operates as a complete mediator in the cognition path and as a suppressing mechanism in the perceived-prevalence path. The findings indicate that university integrity education should focus on attitude formation, safe reporting procedures, and confidence in formal channels.

**Keywords:** College students; Reporting willingness; Integrity governance; Tolerance; New institutionalism; Structural equation model

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## 1. Introduction

Reporting willingness refers to an individual's readiness to submit information, raise a complaint, or use a formal channel when witnessing integrity-related misconduct. For university students, this willingness is an important indicator of civic responsibility and future public ethics. A student may clearly disapprove of misconduct yet still hesitate to report it because of perceived cost, uncertainty about procedural protection, or low confidence that reporting will produce a meaningful response.

This study treats reporting willingness as a behavioral intention shaped by institutions and cognition rather than as a simple reflection of moral knowledge. New institutionalism provides a useful framework because it emphasizes formal rules, informal norms, and cognitive structures as mutually reinforcing sources of behavior [1–2]. Formal institutions affect whether students believe official procedures are credible; informal norms affect whether questionable practices are regarded as routine; and cognition affects how clearly students identify the boundary and consequences of integrity violations.

Prior studies of public reporting and tolerance suggest that institutional performance, perceived prevalence, social norms, and tolerance can shape whether people are willing to act [3–4]. University students may follow a distinctive logic: their social experience is still developing, but their expectations of fairness are usually strong. Therefore, perceived prevalence may weaken willingness by normalizing misconduct or strengthen willingness by increasing moral alertness. This tension is the main empirical puzzle addressed by this paper.

## 2. Theoretical framework and research design

The framework contains three antecedents and one attitudinal mechanism. Satisfaction with integrity governance represents the formal institutional dimension. When students evaluate governance performance positively, they are more likely to believe that reporting channels are useful, protected, and responsive. Thus, satisfaction is expected to increase reporting willingness directly.

Perceived prevalence of integrity-risk practices represents the informal institutional dimension. Social-norm research shows that perceptions of what is common can influence attitudes and behavioral choices [5]. A strong prevalence perception may raise tolerance because repeated exposure can make questionable practices appear socially routine. At the same time, it may directly increase reporting willingness if it activates problem awareness and a fairness-oriented response.

Boundary cognition refers to how strictly students identify the nature and boundary of integrity violations. Stronger cognition means that students are less likely to rationalize small favors, informal exchanges, or procedural shortcuts. Tolerance of integrity violations is the key attitude variable: higher tolerance reduces the perceived need to report, while lower tolerance strengthens motivation to protect fairness and procedural justice.

## 3. Data, measures, and method

The data come from an anonymous structured survey conducted during 2025–2026 among students from Beihang University, China University of Geosciences (Beijing), Beijing Language and Culture University, and China University of Mining and Technology (Beijing). A total of 379 questionnaires were collected. After excluding incomplete responses, logically inconsistent answers, and cases with missing core variables, 331 valid questionnaires remained, with an effective response rate of 87.34%. The sample is exploratory and should not be treated as nationally representative.

The dependent variable was reporting willingness, measured by five Likert-type items covering willingness to report clues, improper gifts, incentive-based reporting, protected reporting, and delayed procedures (**Table 1**). Tolerance of integrity violations was measured as a latent variable with two dimensions: general tolerance and scenario-based tolerance. The independent variables were satisfaction

with integrity governance, perceived prevalence of integrity-risk practices, and boundary cognition. Gender, political status, education level, disciplinary background, and family residence were included as controls in the broader analysis.

Measurement quality was satisfactory. Exploratory factor analysis retained 26 items across six dimensions. The KMO value was 0.825, Bartlett's test was significant, and cumulative explained variance reached 74.680%. In confirmatory factor analysis, factor loadings ranged from 0.62 to 0.93, average variance extracted values exceeded 0.50, and Cronbach's alpha values ranged from 0.798 to 0.925. Harman's single-factor test and variance inflation factors indicated no serious common-method bias or multicollinearity.

**Table 1.** Descriptive statistics of main variables

| Variable | Mean | SD | Interpretation |
|---|---|---|---|
| Boundary cognition | 4.04 | 0.836 | Relatively strict judgment of integrity boundaries |
| Tolerance | 1.70/1.97 | 0.867/0.888 | Low acceptance of integrity violations |
| Reporting willingness | 2.32 | 0.917 | Moderate-to-low willingness to use reporting channels |
| Perceived prevalence | 3.79 | 0.861 | Relatively strong perception of prevalence |
| Satisfaction | 3.42 | 0.855 | Moderately positive institutional evaluation |

## 4. Empirical results

The structural equation model was estimated by maximum likelihood. Model fit was acceptable: chi-square/degrees of freedom = 2.846, RMSEA = 0.075, IFI = 0.914, TLI = 0.901, and CFI = 0.913. These values support using the model for path analysis and bootstrap tests of indirect effects (**Table 2**).

Satisfaction with integrity governance significantly increased reporting willingness, supporting the view that formal institutional confidence encourages students to use official channels. However, satisfaction did not significantly reduce tolerance, suggesting that its primary influence is a direct confidence effect rather than a transformation of moral acceptance.

Perceived prevalence had two opposing effects. Its direct effect on reporting willingness was positive, contrary to the assumption that perceived prevalence necessarily produces resignation. Among the surveyed students, a stronger perception of prevalent integrity-risk practices may have increased problem awareness and strengthened the desire to protect fairness. At the same time, perceived prevalence increased tolerance, and tolerance reduced reporting willingness. The significant negative indirect effect indicates that tolerance partially suppressed the positive direct effect of perceived prevalence.

Boundary cognition showed no significant direct effect on reporting willingness. Students who more strictly understood the boundary of integrity violations were not automatically more willing to report. However, boundary cognition strongly reduced tolerance, and tolerance significantly reduced reporting willingness. Bootstrap results showed a positive and significant indirect effect from boundary cognition to reporting willingness through tolerance, indicating complete mediation.

**Table 2.** Standardized structural paths and effect tests

| Path or effect | Estimate | Significance | Conclusion |
|---|---|---|---|
| Satisfaction -> reporting willingness | 0.251 | $p < .001$ | Supported direct confidence effect |
| Perceived prevalence -> reporting willingness | 0.294 | $p < .001$ | Positive direct awareness effect |

| | | | |
|---|---|---|---|
| Perceived prevalence -> tolerance | 0.176 | $p < .05$ | Higher prevalence perception raises tolerance |
| Boundary cognition -> tolerance | -0.724 | $p < .05$ | Stricter cognition lowers tolerance |
| Tolerance -> reporting willingness | -0.479 | $p < .001$ | Higher tolerance weakens willingness |
| Prevalence indirect effect via tolerance | -0.084 | 95% CI excludes 0 | Significant suppressing effect |
| Cognition indirect effect via tolerance | 0.347 | 95% CI excludes 0 | Significant complete mediation |

## 5. Discussion and practical implications

The findings reveal a gap between knowing and acting. Knowledge about integrity boundaries is important, but it becomes behaviorally meaningful only when it changes students' acceptance thresholds. The results also show a dual reaction to informal environments: students may become more alert when they perceive more integrity-risk practices, but the same perception can normalize those practices and raise tolerance.

The first implication is that institutional confidence matters. Universities and relevant agencies should communicate the existence, procedure, and protection mechanisms of reporting channels in clear and practical language. Information should include where to report, what evidence may be useful, how privacy is protected, and how follow-up is conducted. Such procedural clarity can convert general institutional trust into action readiness.

The second implication is that integrity education should not stop at concept explanation. Classroom teaching should combine definitions with scenario-based discussion, asking students to judge small favors, family-related advantages, or informal exchanges in different institutional settings. The goal is not only to help students identify violations, but also to build a stable attitude of low acceptance toward them.

The third implication concerns the suppressing effect of perceived prevalence. If students repeatedly hear that integrity-risk practices are common, they may feel both more concerned and more tolerant. Education should therefore avoid fatalistic narratives and present prevalence information together with successful institutional responses, concrete channels, and examples of protected reporting.

## 6. Conclusion

This study provides an English, journal-oriented analysis of college students' reporting willingness under a neutral public-integrity vocabulary. Using data from four universities in Beijing, it finds that satisfaction with integrity governance and perceived prevalence of integrity-risk practices directly increase reporting willingness. Boundary cognition does not directly increase willingness, but it strengthens willingness indirectly by reducing tolerance. Tolerance of integrity violations has a significant negative effect and functions both as a complete mediator and as a suppressing mechanism.

The study has two limitations. First, the sample is limited to four Beijing universities, so the conclusions should be interpreted as exploratory. Future studies should include universities from different regions, institutional types, and academic disciplines. Second, the measurement of tolerance, perceived prevalence, and reporting willingness may be refined through longitudinal data, behavioral experiments, or qualitative interviews. Overall, universities can strengthen reporting willingness by combining confidence in formal channels, scenario-based education, and social-risk information that motivates action rather than

normalization.

## Disclosure statement

The authors declare no conflict of interest.

## Author contributions

Xiaoxuan Guo conceived the study, designed the questionnaire, and drafted the manuscript. Youge Chen supported data analysis, interpretation of results, and manuscript revision.

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