#### **CHAPTER IV**

#### **RESULT DATA ANALYSIS AND DISCUSSIONS**

In this chapter, the researcher will discuss the result of the research which is the effect of gender, reward and legal protection towards intention to do whistleblowing. The researcher was distributing 100 questionnaires to student of Faculty of Economics Universitas Islam Indonesia. Moreover, the researcher will analyze the data that has been collected based on the problem formulation and hypothesis formulation that has been mentioned previously. The result of data processing will be used to check whether the hypothesis can be supported or not.

#### 4.1 The Result of Data Collection

Data collection method that is used in this research is distribute a questionnaire to the respondents. The Object of this research is students of Faculty of Economic in Universitas Islam Indonesia (FE UII). The questionnaires that distributed to the students as many as 100 in a span of 1 month start from January 18, 2019 until February 18, 2019. The result of the data collection that distribute are as shown in Table 4.1.

# Table 4.1 Result of Data Collection

Description	Total	Percentage
Questionnaire being distributed	100	100
Questionnaire that is returned	100	100
Questionnaire that does not Return	0	0
Inappropriate Questionnaire	0	0

(Source: data analysis 2019)

#### **4.2** The Description of Respondent

The respondents in this research are the active students of Faculty of Economic in Universitas Islam Indonesia by 100 students. 100 questionnaires have been distributed to each respondent and have been filled in completely and correctly so that they can be analyzed further. In this research, there are some characteristics of the respondents that are; gender, department, and batch of study.

#### **4.2.1 Based on the Gender**

10

A.

The respondents in this research is categorized by gender, male and female. For the detail of the proportion are shown in Table 4.2.

h

Percentage of t	he Respondent Ba	ased on the Gen
Gender	Frequency	Percentage (%
Male	43	43.0
Female	57	57.0
Total	100	100.0

Based on the table above, it shows that the total of the respondents are 100 students which the total of male as many as 43 students with the percentage 43%, meanwhile for female respondents as many as 57 with the percentage 57%. From the explanation above, can be conclude that the respondents are dominant with female.

#### 4.2.2 Based on the Majors of the Study

The respondents in this research is categorized by the majors of the students; accounting, economic and management. For the detail of the proportion are shown in Table 4.3.



Percentage of the Respondent Based on the Department of the Study

		Frequency	Percentage (%)			
	Accounting	66	66.0			
	Economic	17	17.0			
in	Management	17	17.0			
1	Total	100	100.0			
(Source: data analysis 2019)						

From the characteristics of respondents' data based on student majors in the table above, it can be seen that the largest number of respondents are those included in the category of accounting majors, reaching 66 students or 66%, while the lowest percentage is respondents in the category of economics and management majors which each major only 17% or 17 students. Therefore, based on the explanation above, it can be concluded that the majority of respondents are students majoring in accounting.

#### 4.2.3 Based on the Batch of the Study

In this study, respondents are also grouped by batch of study. To find out the batch of study of the respondents more clearly can be seen in Table 4.4.

	Frequency	Percentage (%)				
2015	75	75.0				
2016	16	16.0				
2017	9	9.0				
Total	100	100.0				
(Source: data analysis 2019)						

#### Percentage of the Respondent Based on the Batch of the Study

Based on the table above, it can be seen that the highest number of respondents is from batch 2015, which is 75 students with a percentage of 75%. While the rest are respondents from batch 2016 and 2017, which are each batch only 16 and 9 students.

#### 4.3 Descriptive Statistics

Descriptive statistical analysis is used to describe the state of the research variables statistically. This study uses maximal values, minimum values, mean or mean values, and standard deviations to describe the statistical description of each variable. This descriptive statistic uses the SPSS Statistics 21 application. Explanations related to the results of descriptive statistics for each research variable can be illustrated in Table 4.5.

	Reward	Legal Protection	Whistleblowing Intention	
Ν	100	100	100	
Minimum	1,75	3,5	2,45	
Maximum	6	6	6	
Mean	4,72	5,345	4,623	
Median	4,75	5,417	4,636	
Std. Deviation	1,058	0,614	0,625	
Sum	472	534,5	462,27	
(Source: data analysis 2019)				

#### **Descriptive Statistics of Research Variables**

From the results of the analysis presented in the table above, it can be concluded that the descriptive analysis for each variable is as follows:

1. Reward (X<sub>1</sub>) has a minimum value of 1.75, which means that the average respondent in this study provides the lowest rating for the answer to the Reward question item of 1.75. While the maximum value is 6 which means that the average respondent in this study gives the highest assessment of the answer to the Reward question item of 6. In addition, the variable X<sub>1</sub> for the mean or average shows a number of 4.72 which means that from overall respondents, on average who gave a total assessment of Reward question items of 4.72. At the median or middle value shows a number of 4.75 which indicates that of all respondents who provide answers to Reward question items, the middle value of the total assessment of this X<sub>1</sub> is 4.75. While the standard deviation is 1.058 which means that the size of the data distribution from the Reward variable is 1.058 out of 100 respondents.

- 2. Legal Protection (X<sub>2</sub>) has a minimum value of 3.5 which means that the average respondent in this study gives the lowest rating of the answer to the Legal Protection question item of 3.5. Whereas the maximum value is 6 which means that the average respondent in this study gives the highest rating of the answers to the Legal Protection question items of 6. In addition, the variable X<sub>2</sub> for the mean or average shows a number of 5.345 which means that of the whole respondents, on average who gave a total assessment of Legal Protection question items of 5.345. At the median or middle value shows a number of 5.417 which indicates that of all respondents who gave answers to the Legal Protection question item, the middle value of the total assessment of this X<sub>2</sub> is 5.417. While the standard deviation is 0.614 which means that the size of the data distribution from the Legal Protection variable is 0.614 out of 100 respondents.
- 3. Whistleblowing Intention (Y) has a minimum value of 2.45, which means that the average respondent in this study provides the lowest rating of the answer to the Whistleblowing Intention question item of 2.45. While the maximum value of 6 means that the average respondent in this study gives the highest assessment of the answers to the items Whistleblowing Intention of 6. In addition, the Y variable for the mean or average shows a number of 4.623 which means that of the whole respondents, on average, who gave a total assessment of the Whistleblowing Intention item question of 4,623. At the median or middle value shows a number of 4.636 which indicates that of all respondents who gave answers to the item questions Whistleblowing

Intention, the middle value of the total assessment of Y is 4,636. While the standard deviation is 0.625 which means that the size of the data distribution from the Whistleblowing Intention variable is 0.625 from 100 respondents.

#### 4.4 Validity and Reliability Test

### 4.4.1 Validity Test

Validity test is used to determine whether or not the questionnaire is valid which is distributed to all respondents in the study. To be able to find out every item in the questionnaire is valid or not, it can be determine by comparing the significance level with the alpha value. In this study, the amount of data used was 100 questionnaires using a confidence level of 95% ( $\alpha = 5\%$ ). The following are the validity test result as illustrated in Table 4.6.

Line of the second seco	Tabl	e 4.6	Л			
Validity Test						
Variable	Item	R Statistic	Sig Value			
X	X1.1	0.872	0.000			
	X1.2	0.842	0.000			
Reward $(X_1)$	X1.3	0.922	0.000			
Server I th	X1.4	-0.912	0.000			
C. T.	X2.1	0.746	0.000			
	X2.2	0.724	0.000			
Legal Protection	X2.3	0.741	0.000			
$(X_2)$	X2.4	0.815	0.000			
(212)	X2.5	0.900	0.000			
	X2.6	0.876	0.000			

Variable	Item	R Statistic	Sig Value
	Y.1	0.381	0.038
1.0	Y.2	0.576	0.001
	Y.3	0.557	0.001
Title indict for a second	Y.4	0.467	0.009
whistleblowing	Y.5	0.751	0.000
	Y.6	0.649	0.000
	Y.7	0.730	0.000
	Y.8	0.715	0.000
	Y.9	0.850	0.000
<b>a</b>	Y.10	0.525	0.003
	Y.11	0.671	-0.000
(Se	ource: data	analysis 2019)	

**Table 4.6 – Continued** 

Based on the table above, it can be seen the significance value of all questions in each research variable. Based on the results of calculations, all questions have a significance level of less than the alpha value of 0.05 or 5%. Therefore, can be concluded that each question can be used as an instrument for further research

#### 4.4.2 Reliability Test

Reliability test is used to show the extent to which a measuring instrument is reliable. If each variable provides reliable results if it is to be measured again it will give results that are not much different from the assumptions used on the same subject or object. Reliability test in this study was conducted to determine

whether the questionnaire that distributed to all respondents fulfilled reliable requirements. The questionnaire can be called as reliable if the Cronbach alpha value is greater than 0.6 or 60%. The following are the results of the reliability test as illustrated in Table 4.7.



Based on table above, all variables in this study passed the reliability test because the Cronbach Alpha value was more than 0.6 or 60%. Therefore, it can be concluded that all questions in each variable can be used as instruments for further research.

#### 4.5 Classic Assumption Test

#### 4.5.1 Normality Test

The normality test is intended to test whether in the regression model, all independent and dependent variables have a normal distribution or not. A good regression model should be normally distributed or close to normal. In this study using the probability value > 0.05. The results of the normality test can be seen in the Table 4.8.

#### **Normality Test**

#### **One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	6.00809147
	Absolute	.069
Most Extreme Differences	Positive	.065
	Negative	069
Kolmogorov-Smirnov Z		.692
Asymp. Sig. (2-tailed)		.745

a. Test distribution is Normal.

b. Calculated from data.

Based on the results of the normality test in table above, it can be seen that the significance value shows a number of 0.745. This means that the regression model in this study is normally distributed because the significance value is greater than 0.05. Thus, it can be concluded that this regression model is feasible to use in the subsequent analysis.

#### 4.5.2 Heteroscedasticity Test

Heteroscedasticity test aims to find out whether in this regression model there are differences in variance from residues one observation to another observation. If there is a difference, it indicates the symptoms of heteroscedasticity. A good regression model does not occur heteroscedasticity or even homoscedasticity must occur. To detect the presence or absence of

<sup>(</sup>Source: data analysis 2019)

heteroscedasticity by using the Glejser test that is comparing the probability value of its significance with an alpha value that is greater than 5% or 0.05. The following are the results of processing heteroscedasticity test data as illustrated in Table 4.9.

Table 4.9       Heteroscedasticity Test						
Model	Unstandardized Coefficients B Std. Error		UnstandardizedStandardizedCoefficientsCoefficientsBStd. ErrorBeta		Sig.	
(Constant)	7.659	3.088	N (0	2.481	.015	
Reward (X <sub>1</sub> )	.038	.092	.049	.415	.679	
Legal Protection (X <sub>2</sub> )	144	.105	160	-1.370	.174	
Gender (X <sub>3</sub> )	.786	.671	.118	1.173	.244	

a. Dependent Variable: ABS\_RES2



Based on the results of heteroscedasticity test on the table above, the significance probability value of each independent variable shows a value of 0.679 for  $X_1$ , 0.173 for  $X_2$  and 0.244 for  $X_3$ . All significant probability values of  $X_1$ ,  $X_2$ , and  $X_3$  are more than alpha values of 0.05. As a result, it can be concluded that there is no heteroscedasticity in this study so it is feasible to carry out further analysis.

#### 4.5.3 Multicollinearity Test

Multicollinearity test aims to find out whether in the regression model there is a correlation between each independent variable. To test the presence or absence of multicollinearity using VIF or Variance Inflation Factor and tolerance values. A good regression model should not have a correlation between independent variables so that the VIF value must be <10 and the tolerance value must be > 0.10. The results of the multicollinearity test are shown in Table 4.10.

# Table 4.10 Multicollinearity Test

Model		Sig	Collinearity St	atistics
Woder	~~~	Dig.	Tolerance	VIF
(Constant)	4.295	.000		
Reward (X <sub>1)</sub>	2.830	.006	.735	1.360
Legal Protection $(X_{2})$	2.441	.016	.736	1.358
Gender (X <sub>3</sub> )	1.140	.257	.996	1.004

(Source: data analysis 2019)

Based on the table above, the tolerance value for each independent variable shows a result greater than 0.1, 0.735 for X<sub>1</sub>, 0.736 for X<sub>2</sub>, and 0.996 for X<sub>3</sub>. Whereas for VIF values on all independent variables, the results are less than 10. VIF values for X<sub>1</sub> is 1.360, X<sub>2</sub> is 1.358 and 1,004 for X<sub>3</sub>. Therefore, it can be concluded that the regression model equation in this study does not have a multicollinearity problem which means there is no correlation between independent variables. Thus it is feasible to be used for further analysis because tolerance values are more than 0.1 and VIF values are far below the number 10.

#### 4.6 Multiple Linear Regression Analysis

Multiple regression models are used to test the effect of two or more independent variables on one dependent variable. The following are the results of processing multiple linear regression test data as illustrated in Table 4.11.

Table 4.11 Multiple Linear Regression Test						
	Unstandardized Standardized					
Model	Coefficients		nts Coefficients		Sig.	
	В	Std. Error	Beta			
(Constant)	24.416	5.684	. 0	4.295	.000	
Reward (X <sub>1</sub> )	.478	.169	.294	2.830	.006	
Legal Protection (X <sub>2</sub> )	.474	.194	.254	2.441	.016	
Gender (X <sub>3</sub> )	1.408	1.235	.102	1.140	.257	

a. Dependent Variable: Whistleblowing Intention

(Source: data analysis 2019)

Based on the table above, the results of multiple linear regression models are as follows:

$$Y = 4.416 + 0.478 X_1 + 0.474 X_2 + 1.408 X_3$$

#### 4.7 Goodness of Fit Test

## 4.7.1 Coefficient of Determination

The coefficient of determination is used to determine the closeness of the relationship between the independent variable and the dependent variable.  $R^2$  value is between 0 and 1 ( $0 \le R^2 \le 1$ ). The coefficient of determination shows the effect of independent variables on the dependent variable. From the results of data processing, the results are shown in Table 4.12.

#### **Coefficient of Determination**

Madal	р	R Adju		Std. Error of		
Model	ĸ	Square	Square	the Estimate		
1	.486 <sup>a</sup>	.236	.212	6.101		
a. Predictors: (Constant), Gender, Legal Protection, Reward						

(Source: data analysis 2019)

Based on the table above, the results obtained that the value of Adjusted R Square is 0.212. This number means that Reward, Legal Protection and Gender are able to explain Whistleblowing Intention of 21.2% after adjusting for the sample and the independent variable. While the rest, which is equal to 78.8%, is explained by other variables outside the research.

#### 4.7.2 F-Statistic Test

F-Statistic Test shows whether all the independent variables included in the model have a joint effect on the dependent variable. Standard used by comparing the sig values obtained with a significant degree of 0.05. If the sig value is smaller than the significant degree, the regression equation obtained is reliable. From the results of processing data obtained the following results as shown in Table 4.13.

#### **F-Statistic Test**

	Model	Sum of	df	Mean	F	Sig.
		Squares	ui	Square	-	5-5-
1	Regression	1105.131	3	368.377	9.896	.000 <sup>b</sup>
	Residual	3573.619	96	37.225		
	Total	4678.750	99			

a. Dependent Variable: Whistleblowing Intention

b. Predictors: (Constant), Gender, Legal Protection, Reward

(Source: data analysis 2019)

Based on the table above, the result of statistical computation for F-Statistic was 9.896 with the significance value of 0.000. As the result of the statistical computation showed the value of less than 0.05 or 5%, the linear regression model used in this research already considered as fit and appropriate with the case research.

#### 4.7.3 T-Test

1

T test is used to test whether or not there is influence of each independent variable on the dependent variable. Ha will be supported if the significance value is < 0.05. Whereas to find out the positive or negative effect is to see the value of t. If the t coefficient shows a positive result, there is a positive effect, whereas if it shows a negative result, there is a negative effect of the independent variable on the dependent variable. The results of the statistical computation were described below.

#### **T-Statistic Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	В	Std. Error	Beta		
(Constant)	24.416	5.684		4.295	.000
Reward (X <sub>1</sub> )	.478	.169	.294	2.830	.006
Legal Protection (X <sub>2</sub> )	.474	.194	.254	2.441	.016
Gender (X <sub>3</sub> )	1.408	1.235	.102	1.140	.257

a. Dependent Variable: Whistleblowing Intention

(Source: data analysis 2019)

Based on the Table 4.14, it can be seen that the first variable  $(X_1)$  that is reward, it is shows that the coefficient is 0.006 and the significance of t is 2.830. This can be interpreted that this test was accepted because of 0.006 < 0.05. The first hypothesis testing or H<sub>1</sub> has a significant positive effect on the whistleblowing intention.

Intended for the second variable  $(X_2)$  that is legal protection, the result based on the Table 4.14 shows that it has is results of the second hypothesis testing or H<sub>2</sub> which is legal protection has a coefficient of 0.016 and the significance value of t is 2.441. The second hypothesis testing or H<sub>2</sub> has a significant positive effect on the whistleblowing intention.

For the third variable  $(X_3)$  that is gender, based on the result on the table above it can be seen that the coefficient is 0.257 and the significance value of t is 1.140. It can be interpreted that the third hypothesis was rejected. Therefore, the third hypothesis or  $H_3$  has negative effect on the whistleblowing intention.

#### 4.8 Discussion

In this part, result of the analysis will be interpreted and discussed. In the first part, there will be interpretation and the discussion of the result.

#### 4.8.1 The Effect of Giving Reward towards Whistleblowing Intention

The test results for the second hypothesis are indicated by the reward coefficient of 0.006 and the significance of t is 2.830 which is greater than the significance level of 0.05 as a result this test are accepted. Therefore, the first hypothesis or  $H_1$  which states that the reward has a positive effect on the whistleblowing intention is supported. This means that the availability of reward given will encourage the students to conduct whistleblowing.

The results of this research are different from the research conducted by Shawver (2008), and Wahyuningsih (2016) which concluded that reward did not significantly influence the whistleblowing intention positively. However, this results of research suit with the reinforcement theory by Skinner (1945). The students are motivated to perform certain behavior because they are associated with a reward. The existence of reward will eventually lead individuals to disclose fraudulent actions on any reporting path. Giving reward will give a satisfaction for the students in revealing the fraud.

The result of this research have implication for top management of organization, that reward such as incentives are one of the factors to motivate individuals to do whistleblowing on the fraud in the organization.

#### **4.8.2** The Effect of Legal Protection towards Whistleblowing Intention

The result of the second hypothesis testing or  $H_2$  which states that the legal protection has a positive effect on the whistleblowing intention is supported. This means that if legal protection against the whistleblower increases, the possibility of whistleblowing intention on the person concerned will also increase. This is indicated by the legal protection coefficient of 0.016 and the significance value of t, which is 2.441.

The result of this study is in line with the results of research conducted by Shawver (2008) which states that legal protection or job guarantee has a significant positive effect on whistleblowing intention. This result indicated that individuals are hesitated toward witness or whistleblower protection institutions will provide protection if they do whistleblowing. Legal protection is important in order to do whistleblowing. Therefore, whistleblowers are not subjected to selfharming treatment, physical threats, intimidation or criminalization.

The result of the research suggest that regulators and whistleblowing systems need special legislation that regulates explicitly providing protection for whistleblowers, so that in handling cases related to whistleblowers law enforcement can provide protection against the existence of whistleblowers.

#### **4.8.3** Gender Influences on Intention to do Whistleblowing.

The results of the test for the third hypothesis based on Table 4.14, indicates that the significance value is 0.257 which is greater than the significance level of 0.05. Therefore, the third hypothesis or  $H_3$  which states that gender have significant positive effect on the whistleblowing intention is not supported. This

means that gender does not significantly positive influence to whistleblowing intention.

65

The result of this study is in line with the results of research conducted by Mustapha et al (2012), and Wahyuningsih (2016) which states that gender does not significantly positive influence whistleblowing intention. This research proves that not only male students want to do whistleblowing actions if they know of fraud or violation, but female students are also likely to want to do whistleblowing.

The result of this research suggest to the students to always act ethically, develop their professional commitment and behavior to act ethically in their profession or workplace.

2