THE EFFECT OF GENDER, GIVING REWARD AND LEGAL PROTECTION TOWARDS INTENTION TO DO WHISTLEBLOWING (Student Perception)





INTERNATIONAL PROGRAM BUSINESS AND ECONOMIC DEPARTMENT UNIVERSITAS ISLAM INDONESIA YOGYAKARTA 2019

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A BACHELOR DEGREE THESIS



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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor have I presented someone else's words, idea or expectations without any acknowledgements. All quotations are cited and listed in references of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.



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ABSTRACT

The purpose of this research is to examine the influence of gender, giving reward and legal protection towards whistleblowing intention of students in Economy Faculty of Universitas Islam Indonesia. The number of samples used in this study were 100 respondents with the purposive sampling. Data collecting was done by questionnaire method and calculated by SPSS Statistics 21. The result of this study showed that giving reward, and legal protection has positive effect towards whistleblowing intention. However, there is no difference intention between male and female students towards whistleblowing intention.

Keywords: whistleblowing intention, gender, reward, and legal protection

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh jenis kelamin, pemberian reward dan perlindungan hukum terhadap niat untuk melakukan whistleblowing studi empiris pada mahasiswa Fakultas Ekonomi Universitas Islam. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 100 responden. Metode dalam penentuan sampel pada penelitian ini dengan menggunakan metode purposive sampling. Pengumpulan data dilakukan dengan menggunakan metode kuesioner dan diolah menggunakan SPSS Statistics 21. Hasil penelitian ini menunjukkan bahwa pemberian reward dan perlindungan hukum berpengaruh positif terhadap niat untuk melakukanwhistleblowing. Sedangkan jenis kelamin berpengaruh negatif terhadap niat untuk melakukan whistleblowing.

Kata kunci: niat whistleblowing, jenis kelamin, reward, perlindungan hukum

CHAPTER I

INTRODUCTION

1.1 Study Background

Accounting fraud has attracted a lot of media attention, and is the most prominent issue in the eyes of the world community. Fraud is a form of dishonesty that is intentionally done to get personal or some parties gain within the organization, and also even for the organization itself. Fraud can cause harm without being realized by the aggrieved party. Indications of possible accounting fraud can be seen from intentional policies and actions aimed at fraud or manipulation that harm other parties. Accounting fraud can be in various forms, such as the tendency to commit acts of corruption, tendencies for misuse of assets, and tendencies to commit fraudulent financial reporting (Thoyibatun, 2009).

Fraud can cause for public trust of the professionalism and ethical behavior of the accounting profession today is widely considered. This is also a consequence of the many cases of major financial problems scandals carried out by large companies involving large accounting firms and professional accounting figures. The case then resulted in a decline in public trust in the accounting profession in general.

The human tendency that accumulates the wealth and other material benefits makes people forget the ethics, morals and public interests. Harahap (2008) judges that although a number of professions, including the profession of accountants have ethical profession but ethics is built on the basis of mere economic rationalism, reasonable ethics is not able to prevent people from moral and ethical violations to pursue material profits.

Whistleblowing has caught the world's attention for now. This is because the number of cases concerning the misuse of expertise, especially the accountant profession shows the image of an unprofessional and non-ethical accountant greatly affects the public's trust in the accounting profession. Abuse of expertise in making misleading and incorrect accounting information to reap personal gain, later this has caused many economic losses in society (Lee, 2005).

The importance of whistleblowing to detect and disclose fraud or wrongdoing that occurs within an organization or company has been recognized by many regulators around the world (Putri, 2012). Putri (2012) also stated that whistleblowing is an effort to achieve an economic and social goal, so that the perpetrator expects support from various parties so that the goal is achieved. In a book entitled "Understanding Whistleblower" issued by the Witness and Victim Protection Agency (LPSK) in 2011 whistleblower is defined as a person who reports an act of cheating in an organization to another party.

As an example of the Washington Mutual (WaMu) corporation that occurred in 2008, which is the largest savings and loan institution in the United States. WaMu is bankrupt after a fraud case and management failure in the face of internal problems. WaMu is proven to be fraudulent by lending to customers at high risk pay. In its cheating practices, former CEO, former President and Chief Operating Officer of WaMu polished the high-risk credit of default as if it is not risky. In fact, the indication of fraud and potential losses to be experienced by WaMu has been reported by Ronald J. Cathcart, the Chief Enterprise Risk Officer of Bank Washington Mutual at that time. However, the report from Cathcart can be considered as whistleblowers were not taken seriously even Cathcart was ostracized and often excluded from important corporate meetings. The incident that affects Cathcart can show that the application of whistleblowing system has not been effective because the reports are even ignored and even the whistleblower in question is subjected to compassion due to his act of disclosing the fraud that occurred at the retaliation of the organizations concerned and other employees is difficult to avoid by a whistleblower (Alleyne, Mc Clean, and Harper, 2013)

Not only in a foreign country, in Indonesia cases of fraud that eventually revealed also occurred in government institutions. Like the case of Gayus Tambunan who is an employee at the Directorate General of Taxes who was involved in tax evasion case and Century case, then finally revealed by Susno Duadji statement which is considered a whistleblower. (Susno Duadji sang Whistle Blower, 2011)

Professional ethics for accounting practice is governed by the 2014 edition of the Code of Ethics for Professional Accountants used by all professional accountants worldwide and issued by the International Federation of Accounts (IFAC). In the book contains five principles of ethical standards such as (1) integrity, (2) objectivity, (3) professional competence and due care, (4) confidentiality, (5) professional behavior. The Indonesian Institute of Certified Public Accountants (IAPI) also issued a code of ethics of public accountant profession. The code established the basic principles and rules of professional ethics that every individual in the public accounting firm must adopt. It is explained that the basic principles of professional ethics are the principles of integrity, objectivity and competence as well as the attitude of professional precision, prudence, and principles of professional conduct.

There are already enough names listed as whistleblowers or people who report fraud or abuse. Some of them are Sherron Watskin for Enron company case, and Susno Duadji for mafia practice cases in the jurisdiction of Indonesia. Actually the whistleblowers already know the risks that may be received. The consequences of being a whistleblower are the demotion; can lose jobs, and worse is the emergence of retaliation from various parties that disliked a fraudulent disclosure (Near & Miceli, 1985).

This is supported by a study that proves that there are some actions that someone does if they know there are irregularities in the company that is ignoring (inaction), reprimand and talk to the perpetrator (confronting with the wrongdoer), report to the management (reporting to the management), report through internal organization (calling internal hotline), and report through external organization (calling external hotline) (Kaptein, 2011). Furthermore, the 2007 Institute of Business Ethics survey found that one in four employees were aware of a violation but more than half (52%) were silent and did nothing.

Seeing the importance of the whistleblowing, a way is needed to encourage its effectiveness to uncover fraud that occurs within the organization. However, the reality that often happens is that those who do whistleblowing will get a lot of threats (retaliation). Retaliation is one of the bad consequences of whistleblowing. Research related to retaliation that will be received by employees who do whistleblowing has been widely carried out such as Elliston & Coulson (1982), and Liyanarachchi & Newdick (2009). As a result, people will hesitate to do so in a public area and instead they will do so behind a veil of secrecy (Elliston & Coulson, 1982).

Being a whistleblower is not easy. It takes courage and confidence to do it. This is because a whistleblower does not close the possibility will get the terror of the elements who do not like its existence. However, with an ethical orientation that belongs to each individual, it will encourage them to behave ethically and perceive unethical behavior that occurs within their environment. This is in accordance with the results of the research Sugianto, Habbe, and Tawakkal (2011) that ethical orientation has a significant positive relationship to the student's intention to become a whistleblower.

Forsyth (1992) asserts that the decisive factor of an individual's ethical behavior is their personal moral philosophy. Personal moral philosophy is defined as a set of beliefs, attitudes, and values that provide a framework for remembering ethical dilemmas. To assess an individual's ethical orientation, Forsyth developed a questionnaire called the Ethics Position Questionnaire (EPQ). In the EPQ there are questions that can measure the level of an individual's idealism and relativism. With the existence of EPQ then can be known various perceptions of an individual to an ethical behavior or unethical behavior seen from the level of idealism and relativism them. As an example of the case Agus Sugandhi working in Garut Government Watch (GGW) an organization that actively oversees corruption in Garut. Agus gets threats against him and his family. However, the government now has made cooperation with various parties to ensure protection and security for a whistleblower. In fact, Minister of Finance issued a whistleblowing system. The system is named WISE was launched on October 5th 2011 in building Djuanda 1 financial ministry complex (Kementerian Keuangan Luncurkan 'Whistleblowing System', 2011).

Whistleblowing, often associated with the accounting profession, reminds us that an accountant should have the courage to disclose the fraud even though it has to endure many risks. Thus an accountant's ethics is of particular concern as stated in Abu Bakar, Ismail, and Mamat (2010) that ethical action recognized as an important element in education and accounting profession. Contrary to the results of research conducted by Ristiyana (2014) that the perceptions of subjective norms, attitudes on behavior and perceptions of behavior control are not proven to affect the intention of accounting students to do whistleblowing.

There are several things that may affect intention to do whistleblowing. First, whistleblowing can be done by anyone, both men and women. On the other hand, there are differences in ethics between men and women. Regarding gender, Schminke, Ambrose, and Miles (2003) indicated that the evidence has shown that men and women differ in terms of ethics, beliefs, values, and behavior. Vermeir and Van Kenhove (2008) indicated that women are more ethical in judgment and behavior than men. It is hoped that women can also become whistleblowers, but in reality women are more likely to be silent and hide fraud, because women are

more likely to think about the impact that will be received if they take a whistleblowing action compared to revealing fraud or violations that occur.

Second, based on reinforcement theory by Skinner (1945), one's behavior will be driven by the need to obtain rewards. Given a reward to someone, can increase the motivation of employees to want to do whistleblowing. Reward given can be in the form of material reward and non-material. Giving rewards is an action done by companies and organizations to motivate employees in doing whistleblowing action. By giving rewards it will give a satisfaction for a whistleblower in expressing cheating. The logic of giving high rewards to employees will increase employee loyalty to the company, so that every employee will be motivated to know there are colleagues and bosses cheating to immediately reveal it, and can minimize the fraud that happened to the company.

Third, efforts to boost the whistleblower's role can at least start from the workplace, such as private companies, government institutions and the public. In those places there is a need for a whistleblower reporting and protection system that needs to be continuously socialized and developed. In addition, Semendawai, et al. (2011) stated that protection system is also important in order that whistleblowers or reporters are not subjected to self-harming treatment, such as dismissal from workplace, physical threats, intimidation or criminalization. The protection that needs to be given is physical protection and legal protection.

One's consideration of uncovering an organized crime scandal should be minimized through a strong whistleblower reporting and protection system. Applicability of reporting and protection systems may encourage a person's courage to become a disclosure of facts. Sarbanes-Oxley Act 2002, Sections 301 and 806, are specifically designed to encourage whistleblowing and provide protection from employee retaliation which reveals unclear matters regarding accounting and auditing matters. Sections 301 and 806 require the audit committee of directors of publicly listed companies to install anonymous reporting lines to reject and detect accounting fraud and control weaknesses.

Similarly, Indonesian's regulations regarding whistleblowing have been regulated in Undang-undang Republik Indonesia No. 13 Tahun 2006, tentang Perlindungan Saksi dan Korban and Surat Edaran Mahkamah Agung Nomor 4 Tahun 2011 tentang Perlakuan Terhadap Pelapor Tindak Pidana (Whistle Blower) dan Saksi Pelaku Yang Bekerjasama (Justice Collaborator) di dalam Perkara Tindak Pidana. With the existence of these rules, the whistleblowing system is very important for the organization, so that an effective whistleblowing system is needed, because the reality shows that large fraud cases are revealed by internal parties such as employees or the media, not by the auditor as the party who has the authority to express cheating in the organization.

Whistleblowing can be viewed from two sides, from the auditor's side and from the accountant's side or management accountant. Internal auditors have a job role as those who seek and disclose nonconformities or irregularities in financial reporting. While management accountants and accountants as parties who have a position to observe, participate or have knowledge in financial report fraud (Seifert, Sweeney, Joireman, & Thornton, 2010).

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Accountants have an obligation to the organization they serve, their profession, the public and themselves. The Institute of Management Accountants (IMA) in its code of ethics standards for accountants, states that; Management accountants have the responsibility to refrain from disclosing confidential information, confirming bad information, and disclosing all relevant information. Therefore, if an accountant is faced with irregularities, the IMA code of ethics rules state that the accountant has a responsibility to communicate the information about the deviation. Responsibility for the delivery of unfavorable information can be understood as the responsibility of an accountant to behave as a whistleblower (Chiasson, Johnson, & Byington, 1995).

There are many different findings related to the rewards toward whistleblowing intention. Shawver (2008); and Wahyuningsih (2016) found that giving rewards did not have significant effect toward whistleblowing intention. However, Wibisono P (2015); and Putri (2012) found that giving rewards have positive significant effect towards whistleblowing intention.

Based on previous research, Mustapha and Siaw (2012); and Wahyuningsih (2016) found that gender did not have any significant effect toward whistleblowing intention. Meanwhile, Samudra (2014) found that gender can affect the whistleblowing intention.

Based on the background above, this research is intended to examine the factors that influence the students to do whistleblowing as outlined in the thesis titled **"The Effect of Gender, Giving Reward and Legal Protection to Intention to do Whistleblowing (Study on Student Perception in FE UII)."**

1.2 Research Problems

Based on that background, then the identification of the problem that the author put forward is as follows:

- 1. Does Giving Reward influence on the intention to do whistleblowing?
- 2. Does the Legal Protection influence the student's intent to do whistleblowing?
- 3. Does Gender influence on the intention to do whistleblowing?

1.3 Research Limitation

Based on the background and research problem that has been formulated, it is necessary to limit the problem in order to limit discussion and problem solving to be more focused.

- Research respondents are active students of the Faculty of Economics, Universitas Islam Indonesia, in accounting, economics and management majors.
- The variables that used to analyze focus on three independent, namely: Reward, Legal Protection, and Gender. While the dependent variable is whistleblowing.

1.4 Research Objectives

As for the purpose of making this research is to test, know and understand:

- To examine the effect of giving reward on FE UII students' intentions to do whistleblowing.
- To examine the effect of Legal Protection on FE UII students' intentions to do whistleblowing.

3. To examine the effect of Gender on FE UII students' intentions to do whistleblowing.

1.5 Research Contribution

The research aims to contribute theoretically, below are the contributions of the research:

- 1. Enrich the study of the concept of whistleblowing to reduce and prevent fraud.
- 2. Enrich testing the factors that may affect the intention to do whistleblowing such as giving reward, legal protection and gender.

1.6 Systematics of Writing

The writing systems of this research are:

Chapter I: Introduction

In this chapter, the researchers are giving a brief explanation about the research background, problem formulation, study objective, and significance of the research.

Chapter II: Theoretical Review

In this chapter, the researchers are giving a brief explanation about the review of literature about fraud, whistleblowing, gender, giving reward, legal protection, and the development of the hypothesis.

Chapter III: Research Methodology

In this chapter, the researchers are giving a brief explanation about methods that are going to use in this research and how the data that collected being processed.

Chapter IV: Data Analysis and Discussion

In this chapter, the researchers are giving a brief explanation about the data collecting, description of the data, result of the validity and reliability test, and result of the hypothesis after being test.

Chapter V: Conclusions and Recommendations

In this chapter, the researchers are giving a brief explanation about the conclusion based on the research, implications, limitation during the research progress, and also suggestion and recommendation.



CHAPTER II

LITERATURE REVIEW

2.1 Theory of Planned Behavior

The theory of Reasoned Action (TRA) was proposed by Fishbein and Ajzen (1975). This theory was further developed by Ajzen (1985) to become the Theory of Planned Behavior (TPB) which is intended to predict individual behavior more specifically. TPB encompasses three components which predict intention to engage in a specific behavior and subsequent event in the behavior. The three components are mentioned as follows:

- 1. Attitude toward the behavior, i.e. beliefs about behavior or its consequences
- 2. Subjective Norm, i.e. normative expectations of other people regarding the behaviour
- 3. Perceived Behavioral Control, i.e. the perceived difficulty or ease on performing the behavior.

TPB is very suitable to explain whistleblowing intentions, in this case actions that are based on very complex psychological processes (Gundlach et al, 2003). Furthermore, Ajzen (2005) said TPB had been widely accepted as a tool to analyze the differences between attitudes and intentions as well as intentions and behaviors.

2.2 Reinforcement Theory

Reinforcement is everything that a leader uses to improve or maintain individual specific responses. Reinforcement motivation theory was proposed by B.F Skinner (1904-1990) and his colleagues. It states that individual behavior is a function of the consequences. This is based on "law of effect", that is, the behavior of individuals with positive consequences tends to be repeated, but the individual behavior of negative consequences tends not to be repeated.

Reinforcement motivation theory faces the internal state of the individual, that is, the inner feelings and control of the individual ignored by Skinner (1945). This theory really focuses on what happens to the individual when he takes several actions. Thus, according to Skinner (1945), the organization's external environment must be designed effectively and positively to motivate employees. There are four types of reinforcement, namely:

- 1. Positive reinforcement, which is reinforcement carried out towards positive performance;
- 2. Negative reinforcement, which is reinforcement done because it reduces or stops the situation that is not liked.
- 3. Extinction (appeasement), which is not confirming a behavior, so that the behavior subsides or extends altogether. This is done to reduce unexpected behavior;
- 4. Punishment, namely unpleasant consequences of certain behavioral responses.

Reward is an exchange (award) given by a company or service that is given an award, which is broadly divided into two categories, namely:

- 1. Salary, profit, vacation;
- 2. Promotions and positions, bonuses, promotions, symbols (stars) and interesting assignments.

2.3 Fraud

SAS No.99 defines fraud as a deliberate act to produce wrong material review in the financial statements. Tuanakotta (2010), explains that fraudulent financial reporting is a deliberate or carelessness in doing something or not doing something that should be done, which causes the financial statements to be misleading materially. PricewaterhouseCoopers (2009) reported that 30% of respondents from the survey which has claimed to have been cheated in the past 12 months. Of the three types of fraud that occur such as accounting fraud, bribery and corruption, as well as misappropriation of assets, the most common type of fraud is accounting fraud which has increased almost four-fold. KPMG (2009) also reported that 65% of executives surveyed stated that cheating is a common risk to their companies. Although fraud cases are frequent, but often internal and external auditors are unable to disclose the fraud. The survey results of the Association of Certified Fraud Examiners (ACFE, 2010) show that internal audit is only capable of detecting fraud as much as 13.7% of cases, while external auditors are only able to detect 4.2% of the total reported fraud cases. Given the difficulty of revealing fraud, whistleblowing is considered to be the most effective method of reporting the fraud that occurs.

2.4 Whistleblowing

Whistleblowing is the disclosure of unlawful, unethical / immoral actions or other acts which may harm the organization or the stakeholders, which is carried out by the employee or the head of the organization to the head of the organization or other institution which may take action on the offense. This disclosure is generally done in confidential terms (KNKG, 2008). The importance of the existence of whistleblowing in disclosing fraud or financial scandals has been widely evident in the early decades of the twenty-first century (Dyck, Morse, & Zingales, 2010). The effectiveness of whistleblowing in disclosing fraudulent financial statements is not only recognized by accountants and regulators in the United States, but also in other countries. The existence of globalization of securities firms trading in the national exchange has also motivated legislatures in various countries to adopt laws designed to enhance and protect the existence of whistleblowing (Miceli, Near, & Dworkin, 2008). Given the importance of the role of whistleblowing in expressing financial fraud, the understanding of underlying factors of intent to report fraud or misuse of assets is a very important topic (Bame-Aldred, Sweeney, & Seifert, 2007)

A whistleblower is often understood as a reporting witness. Whistleblower is someone who provides reports or testimony of an alleged criminal act to law enforcement officials in criminal proceedings. However, to be called a whistleblower, as stated by Semendawai, et al. (2011) the witness must at least meet two basic criteria. The first criterion, whistleblower submit or disclose reports to the competent authorities or to the mass media or the public. By disclosing to the competent authorities or the mass media it is hoped that a crime allegation can be revealed and uncovered.

In general, the whistleblower will report the crime in its environment to the internal authority first. On the other hand, a whistleblower does not stop reporting crimes to internal authorities when the investigation process report stagnates. They may report crimes to higher authorities, such as directly to boards of directors, commissioners, heads of offices, or to public authorities outside the competent organizations and the media (Semendawai, et al., 2011). This step is done so that there is an internal action of the organization or legal action against the perpetrators involved. It's just that there is an inconceivable tendency that if there is a crime within the organization, then that authority is counterproductive. On the contrary, the organization will close the case instead of disassembling.

The second criterion of whistleblower according to Semendawai et al (2011), a whistleblower is from inside the company, someone who reveals alleged offenses and crimes that occurred in his place of work or he was. Since the crime scandal is always organized, a whistleblower is sometimes part of the perpetrator or the mafia group itself. He was involved in a scandal and then revealed the crime that occurred. Thus, a whistleblower really knows the allegation of an offense or a crime of being or working in an organized group of people suspected of committing a crime, in a company, a public institution, or a government institution.

Reports submitted by whistleblowers are a factual event or really known to the whistleblower, not an untruthful information. Agus Condro's case is the best example of this. The former member of the House of Representatives of the 1999-2004 periods from the PDI Perjuangan Party revealed to the public that he and some of his colleagues received traveler checks as bribes in the election of the Senior Deputy Governor of Bank Indonesia in the early 2000s.

A whistleblower can in addition be openly addressed to individuals in an organization or scandal, such as Agus Condro with his corrupt politician can also be addressed to internal auditors. Internal auditors have the formal authority to report any irregularities in a company. This formal authority distinguishes the internal auditor from the above individuals in his capacity as a whistleblower.

Miceli, et al. (2008) argues that there are three reasons why an internal auditor can also be considered a whistleblower. First, is having a formal mandatethough not the only organ in the company-to report when something goes wrong. Every employee of the company also has the right to do so as well, although in general internal auditors are more understanding about errors that occur within the company.

Second, internal auditors 'reports may conflict with top managers' statements. If managers tend to cover up mistakes in order to polish the company's condition, then the internal auditor's report on mistakes is just the opposite, making the stakeholders discouraged (Miceli, et al., 2008).

Third, the act of uncovering wrongdoing is an act that is rarely asserted in corporate rules. Only a few professional associations emphasize the possibility of reporting errors that have been determined through certain channels within the company. Thus in principle a whistleblower or also called a whistle blower is a pro-social behavior that emphasizes to help others in healthy an organization or company (Miceli, et al., 2008).

The collapse of Enron and Arthur Andersen is a phenomenon caused by whistleblowing behavior. Spreitzer and Sonenshein (2004) stated that when employees are aware of illegal practices within organizations and dare to disclose this to authorities, whistleblowing is considered a positive deviation act because it is deliberate, and boldly out of the organization's norm. In the whistleblowing literature, there is a controversial debate about factors that motivate individuals to do whistleblowing. Some may see whistleblowers as brave or respectable while others consider whistleblowing as unethical behavior toward their organization (Gundlach, Douglas, & Martinko, 2003). Nonetheless, Appelbaum, Iaconi, and Matousek (2007) argued that whistleblowing acts as aberrant behavior that benefits organizations and society.

The term whistleblowing in Indonesia is identified with the behavior of a person who reports acts that indicate a criminal act of corruption in the organization where the work has access to adequate information on the indications of corruption. In fact, whistleblowing is not only reports corruption, but also other scandals that violate the law and cause harm to the public. The case of whistleblowing that is Agus Condro's case when the rampant news that befell the police related cases broker case scandal. In addition, the submission of bribery information in the election of Senior Deputy of BI conducted by members of parliament.

Appelbaum, et al.,(2007) also stated that the whistleblower's role is enormous to protect the country from more severe losses and lawlessness. However, the risk they face is also great when exposing the crime, ranging from threats to security until expelled from the agency where he worked. Thus, whistleblower is important to protect.

2.4.1 The condition of Whistleblowers in Indonesia

Semendawai, et al.(2011) stated that the testimony of a whistleblower to a witness protection agency can be handled properly if the institution handling the report is expressly stated and acts effectively. However, the extent to which the institution can handle it is better, very much depends on the product laws that govern. For example, there is legal protection in the statutory provisions specifically for whistleblowers.

In Indonesia, awareness of the importance of the reporting system and protection of whistleblowers began to increase. Some institutions, such as the National Committee on Governance Policy (KNKG) continue to promote good governance practices, including in the private sector. Large companies and good management have also begun to implement a reporting system to receive reports from employees or whistleblowers.

However, in Indonesia, there are indeed undeveloped institutions that can receive whistleblower reporting in the private sector. Whistleblower reporting in the private sector is still dominantly handled internally by the company. For example, through an ombudsman institution or an audit team formed by the company or the Company's Board of Commissioners.
While for the government sector, only supervisory institutions or ad hoc State institutions have received reports of alleged deviations from Government officials. For example, the Corruption Eradication Commission (KPK), the Financial Transaction Reporting and Analysis Center (PPATK), the National Police Commission (Kompolnas), the Prosecutorial Commission, the Judicial Commission, the National Human Rights Commission (Komnas HAM) and the Ombudsman (Semendawai, et al., 2011).

The role of the whistleblower in the government sector is not yet evident due to how the reporting mechanism and protection of whistleblowers or whistleblowers have not been fully regulated clearly and explicitly with legislative products. Nonetheless, several institutions, such as the KPK or PPATK, have developed clearer reporting and protection systems. Institutions that have a whistleblower reporting system can actually work with LPSK. LPSK has a clearer reporting system and witness protection because it is explicitly regulated in *Undang-undang Republik Indonesia No. 13 Tahun 2006, tentang Perlindungan Saksi dan Korban.*

Semendawai, et al. (2011) explain that the rules of the game or the provisions of the reporting system seem to have been reinforced. For example, what reports can be reported, what requirements must be met to be able to report, how the follow-up reports have been submitted. Such clear rules are very important to convince the whistleblower that his report regarding an alleged crime is actually being followed up.

Semendawai, et al. (2011) also specified that system errors or whistleblowing disclosure is not only related to the reporting system, but also the whistleblower protection system. The protection system includes protection against whistleblower physically and non-physically.

Physical protection, for example related to the placement of a whistleblower in a safe place, a change of identity, including the protection of whistleblowers family. Through this physical protection, it is expected that the whistleblower can be avoided from acts of revenge, intimidation, or other threats. Non-physical protection regarding whistleblower protection from the risk of dismissal from where they work, criminalized, psychological counseling, and effective communication with institutions that deals with handling reports to ensure the development of the report (Semendawai, et al., 2011). The protection system is also related to giving rewards to whistleblowers.

2.5 Giving Reward

A person's motivation to work depends on the reward he receives and the punishment he will experience later (Arep & Tanjung, 2003). The reinforcement theory of Skinner (1945) is a powerful tool for analyzing control mechanisms for individual behavior. However, it does not focus on the causes of one's behavior. As a result, according to reinforcement theory of Skinner (1945), a person's motivation to work depends on the rewards he receives and the consequences of what he will experience later. This theory states that a person's behavior in the future is formed by the consequences of his current behavior. The results of this theory are part of the incentive systems.

This theory is based on the premise that human behavior is driven by the need to obtain rewards and eliminate unwelcome things (Putri, 2012). Therefore, intended to reinforce the behavior in the organization, the organization can provide a reward for it, and vice versa. One's behavior will be driven by the need to obtain rewards. Reward given can be in the form of material reward and non-material. Giving rewards to employees who want to do whistleblowing aims to motivate employees in expressing fraud or violations that occur, so as to minimize fraud or violations.

2.6 Legal Protection

For a whistleblower, the occurrence of organized crime needs to be realized can damage public life. Law enforcement does not work, the state's income is corrupted, or the adverse effects on other public if the public scandal is not immediately revealed. However, whistleblowing requirements are not without foundation. Strong ethical choice is the basis of all motives of the whistleblower in exposing the fraud. With the values of morality that are believed, a whistleblower is ultimately able to break down various crimes that are usually neatly and organized.

The dominant ethical dilemma surrounding one's consideration to uncover organized crime scandals should be minimized through a reporting system and protection for a strong whistleblower. Fitzgerald (1966) explained about Salmond's legal protection theory that laws aim to integrate and coordinate interests in society because in a traffic interest, the protection of a particular interest can only be done by limiting interests on the other. The legal interest is to take care of human rights and interests, so the law has the highest authority to determine the human interest that needs to be regulated and protected.

According to Raharjo (2000) the protection of the law is to provide guidance on human rights which are harmed by others and the protection is given to the community to enjoy all the rights granted by law. The law can be enabled to realize protection that is not only adaptive and flexible, but also predictive and anticipatory. Law is needed for those who are weak and not yet strong socially, economically and politically to gain social justice.

In the opinion of Hadjon (1987) legal protection is for the people as a preventive and repressive government action. Preventive legal protection aims to prevent the occurrence of disputes, which direct government actions to be cautious in decision-making based on discretion, and repressive protection aims to resolve disputes, including their handling in the judiciary.

Therefore, the protection system is also important in order that whistleblowers are not subjected to self-harming treatment, such as dismissal from workplace, physical threats, intimidation or criminalization. The protection that needs to be given is physical protection and legal protection. One's consideration of uncovering an organized crime scandal should be minimized through a strong whistleblower reporting and protection system. Applicability of reporting and protection systems may encourage a person's courage to become a disclosure of facts.

In the reporting and protection system, a whistleblower cannot carelessly tell testimony to other people, other institutions, or the mass media, when he has reported an alleged violation or crime to the institution that handles whistleblower reports (Semendawai et al. 2011). The aim is so that witness protection agencies or whistleblowers can truly protect them, and the reports revealed can be examined and followed up by witness protection agencies properly. On the other hand, by entering into a witness protection system, the whistleblower also has rights.

The rights of the whistleblower who is also a witness (reporter) have been regulated in *Undang-undang Republik Indonesia No. 13 Tahun 2006, tentang Perlindungan Saksi dan Korban.* The rights are as follows;

- 1. Obtain protection from a witness protection agency. Even the family of a whistleblower can get protection. The forms of protection also vary. For example, getting a new identity, safe new residence (safe house), psychological services, and living costs during the period of protection.
- Provide information or testimony regarding a violation or crime that is known freely, fearlessly or threatened.
- Obtain information about the follow-up or development of the handling of the Witness Protection Agency against violations or crimes that have been revealed.
- 4. Obtain remuneration or reward from the State for the testimony that has been revealed because the testimony is able to uncover a greater crime.

2.7 Gender

Gender issues are introduced by social scientists to explain the differences between women and men that are innate as God's creations and those that are culturally shaped, learned and socialized since childhood. According to Wade and Tavris (2007), the term gender with gender has a different meaning, namely gender is physiological and anatomical attributes that distinguish between men and women, while gender terms are used to show differences between men and women learned. Gender is part of the social system, such as social status, age, and ethnicity. It is an important factor in determining the roles, rights, responsibilities and relationships between men and women. Appearance, attitude, personality, responsibility are behaviors that will form gender.

According to Friedman and Schustack (2008) there are several areas where we can find gender differences that are reliably related to psychological abilities, especially in areas that concern thinking, perception and memory. In general, men (from childhood to adulthood) exhibit better spatial abilities, while women (from childhood to adulthood) show more advanced verbal abilities. Gender differences also certainly have differences in thinking, decision making, and rationalization.

In an exploratory study Roxas and Stoneback (2004) analyzed the responses of students from eight different countries, including Canada and China, to questions about their possible actions for an ethical dilemma. The results show that in Ukraine accounting male students have a higher ethical level than female accounting students; in China female accounting students have a higher level of ethics than their male counterparts. There were no significant differences found with other countries: The United States, Australia, Philippines, Germany, Canada and Thailand. This shows that gender affects ethics. Based on Coated and Frey (2000), there are two approaches commonly used to provide opinions on the influence of gender on ethical behavior and individual perceptions of unethical behavior, namely a structural approach and socialization approach. A structural approach stating that the differences between men and women are caused by the initial socialization of work and the needs of other roles. Initial socialization is influenced by rewards and incentives given to individuals in a profession. Because the nature and work that is being run forms behavior through a reward and incentive system, men and women will call and develop ethical and moral values together in the same work environment.

Unlike the structural approach, Coated and Frey (2000) explain that the gender socialization approach states that men and women bring a different set of values and values into a work environment and into a learning environment. These differences in values and traits based on gender will be able to influence men and women in making decisions and practices. Men will compete to achieve success and are more likely to violate existing rules because they view achievement as a competition. Whereas women, in contrast to men who emphasize achievement are the ultimate success or relative performance, women will be more concerned with self-performance. Women will be more focused on the process of carrying out the work well and a harmonious working relationship. Hence, women are more obedient to existing regulations and women will be more critical of those who will violate the rule.

2.8 Previous Study

In this section will be explained about the basis of previous research. In this study, reference was made to previous studies from Samudra (2014); Mustapha and Siaw (2012); Rustiarini and Sunarsih (2015); Hawver (2008); Wahyuningsih



Table 2.1

Previous Study

| No. | Author | Variable | | Sample | Findings |
|-----|--|--|----------------|---|---|
| | | Independent | Dependent | 4 | |
| 1. | Samudra (2014) | Seriousness of the problem Gender Academic Performance | Whistleblowing | Accounting Students Universitas Diponegoro and Universitas Dian Nuswantoro | All of the independent variable have a significant influence on the dependent variable |
| 2. | Mustapha and Siaw (2012) | The seriousness of the questionable act Gender Academic Performance | Whistleblowing | Malaysia Accounting Students | The independent variable has positive significant related to the dependent variable, except the relationship between gender with whistleblowing intention is negative. |
| 3. | (RUSTIARINI and SUNARSIH 2015)Rustiarini and Sunarsih (2015) | Attitude toward behavior Subjective Norm Perceived Behavioral Control Intention Behavior | Whistleblowing | Auditor in BPK and BPKP in Bali | All of the independent variable has positive relationship with dependent variable except for variable attitude toward behavior. |

| | Table 2.1 – Continued | | | | | |
|-----|------------------------|--|----------------|---|---|--|
| No. | Author | or Variable | | Sample | Findings | |
| | | Independent | Dependent | | | |
| 4. | Shawver (2008) | Materiality levels Job Guarantee Cash Reward | Whistleblowing | Accounting Students | The relationship between independent variable and dependent variable is positive, except the relationship between reward and whistleblowing. | |
| 5. | Wahyuningsih (2016) | Giving Reward Organization Commitment Gender Period of work | Whistleblowing | Employee of PT PLN Sumatera Barat | The independent variable has positive significant related to the dependent variable, except the variable for giving reward and gender. | |
| 6. | Wibisono (2015) | Reward and Punishment Job Rotation | Fraud | Accounting Students Universitas Negeri Yogyakarta | All of the independent variable have positive relationship with the dependent variable. | |
| 7. | Putri (2012) | Structural Model Reward Model | Whistleblowing | Accounting Students from Private University in Yogyakarta | The relationship between independent variable and dependent variable is positive. | |

Table 2.1 – Continued

2.9 Development of the Hypothesis

2.9.1 Giving Reward Influences on Intention to do Whistleblowing

Giving rewards to a person can help to disclose the fraud that occurred in a company or organization. According Skinner (1945) reinforcement theory is a theory where behavior has a function of the consequences that occur. People are motivated to perform certain behaviors because they are associated with an ever-present reward for the behavior.

The influence of rewards in encouraging individuals to report whistleblowing has been proved by Xu and Ziegenfuss (2008) whose research proves that an internal auditor has a great tendency to report fraud to a higher authority when rewarded. Giving rewards is an action done by companies and organizations to motivate employees in doing whistleblowing action. By giving rewards it will give a satisfaction for a whistleblower in revealing the fraud. The logic of giving high rewards to employees will increase employee loyalty to the company, so every employee will be motivated to know there are colleagues and bosses cheating to immediately reveal it, and can minimize the fraud that happened to the company. Based on the description of theory and supporting research results, formulated the following hypotheses:

H1: Reward has a positive effect toward whistleblowing intention.

2.9.2 Legal Protection Influences on Intention to do Whistleblowing

It should be the role of a whistleblower more highlighted in the life of society. The reason is clear, in order to prevent any crimes that harm the public. Similarly, if the whistleblower works in the private sector, then the roles it plays

can create a more transparent and accountable corporate internal climate. Efforts to boost the whistleblower's role can at least start from the workplace, such as private companies, government institutions and the public. In those places there is a need for a whistleblower reporting and protection system that needs to be continuously socialized and developed (Nixson, Kalo, Kamello, & Mulyadi, 2013).

In addition, the protection system is important in order that whistleblowers or reporters are not subjected to self-harming treatment, such as dismissal from workplace, physical threats, intimidation or criminalization. The protection that needs to be given is physical protection and legal protection. One's consideration of uncovering an organized crime scandal should be minimized through a strong whistleblower reporting and protection system (Hadjon, 1987). Applicability of reporting and protection systems may encourage a person's courage to become a disclosure of fraud. Based on the above, the hypothesis is formulated as follows:

H2: Legal protection have positive effect toward whistleblowing intention.

2.9.3 Gender Influences on Intention to do Whistleblowing

Gender is one of the factors that influence a person's intention to do whistleblowing. Gender is a variable that expresses a biological category, so that it is a human nature related to culture and is often considered to be a determinant of a causal relationship in the workplace because of the disparity of power that distinguishes humans, so it has an important role in the socialization process (Slamet, 2001). Vermeir and Van Kenhove (2008) also explain that based on gender, men and women carry different values and thoughts that can influence ethical decision making, even though they are in the same work environment. Where women use their feelings more to judge whether an action is good or not and women are more obedient to the rules. Women will be more inclined to be quiet and not dare to be a whistleblower, because women are more concerned about the impact that will be received if they reveal the fraud they know. Whereas men use logic more so that men are more likely to engage in whistleblowing. Previous research regarding gender have been tested by Samudra (2014) that male students are more likely to take unethical actions compared to female students so male students are more likely not to do whistleblowing compared to female students. However, Mustapha et, al. (2012) and Wahyuningsih (2016) found that gender is not influence toward intention to do whistleblowing. Based on the description of theory and supporting research results, formulated the following hypotheses:

H3: Gender have positive effect toward whistleblowing intention.

2.10 Research Model

From the explanation ad hypotheses that are already explained previously, the proposed research model of this research is showed in Figure 2.1.



CHAPTER III

RESEARCH METHODOLOGY

3.1 Research Design

This study uses quantitative approach to conduct the research. Furthermore, the data collection method in this research is by survey and the data collection technique is taken by spreading a questionnaire. Hence, the data that is used in this research are considered as primary data.

3.2 Population and Sample

Population is the general area of object or subject that has certain qualities and characteristics that are set up by the researcher (Sugiyono, 2012). In this research, the population is students in Economic Faculty of Universitas Islam Indonesia (FE UII). Since the students will become knowledge workers in the future. Although research on whistleblowing has been done in Indonesia, research on student perceptions of whistleblowing with variables giving reward, gender and legal protection is still rarely done.

Meanwhile, sample is part of population which used in the population's area which is being researched and could represent the research's population. In this study, the researcher used purposive sampling. Purposive sampling is a type of nonprobability or non-random sampling where members of the target population that meet certain practical criteria, such as easy accessibility, geographical proximity, availability at a given time, or the willingness to participate can be chosen as the sample for the research (Etikan, Musa, and Alkassim, 2015). Therefore, the sample in this research is the accounting student, management student and economics students of FE UII.

Furthermore, Gay and Diehl (1992) mentioned that the minimum respondent in order to be able to conduct the validity test, reliability test, and hypotheses testing is 100 respondents.

3.3 Definition of Operational and Measurement of Variables

In this study, the researchers used two types of variables, namely the dependent variable and the independent variable. The dependent variable is the variable that is influenced or which is due to the existence of independent variables (free), while the independent variable is the variable that influences or causes the change or the emergence of the dependent variable (Sugiyono, 2014). The dependent variable used in this study is whistleblowing (Y). While for the independent variables to be examined are four variables, namely giving reward (X1), legal protection (X2) and gender (X3).

3.3.1 Whistleblowing

Whistleblowing is the disclosure of information by members of the organization (or former) who are perceived as illegal, immoral, or illegal practices under employee constraints to persons or organizations that may be able to influence the action (Miceli, Near, & Dworkin, 2008). Basically, a whistleblower is a martyr. Whistleblowing is the trigger for the disclosure of a crime scandal that often involves his own boss and colleagues.

In addition to this understanding, the Indonesian National Committee on Governance Policy (KNKG) added that whistleblowing was carried out in good faith and not as personal complaint against company policy.

Miceli, et al. (1995) explain that anyone can do a whistleblowing if they are willing and able to report or submit a suspected crime or a more organized crime. Because every public scandal can certainly affect all efforts to improve in the economic, political, legal and social background. Whistleblowing can provide a big role in revealing corrupt practices of public institutions, government and private companies. Without a reporting system, public participation to dismantle an alleged crime or violation is low (Nixson, Kalo, Kamello, & Mulyadi, 2013).

Based on the explanation, the instrument of the research questionnaires is as illustrated in Table 3.1.

Table 3.1

Measurement Instrument of Intention to Whistleblowing

| Variable | Question Items | References |
|----------------|----------------------------------|---------------|
| 10 | Fraud is unethical | ы |
| | Violation reporting conducted by | |
| | friend | |
| 1.10 | Hide the fraud | |
| Intention to | Hide the fraud to get job | |
| Whistleblowing | promotion | Asiaii (2017) |
| | Violation reporting conducted by | |
| | senior | |
| | Sacrifices the job for reporting | |
| | fraud conducted by friend | |

 Table 3.1 – Continued

| Variable | Question Items | References |
|----------------|----------------------------------|--------------------------------|
| | Sacrifices the job for reporting | |
| | fraud conducted by senior | |
| | Violation reporting conducted by | |
| | friend | |
| Intention to | Violation reporting conducted by | $A \operatorname{sigh} (2017)$ |
| Whistleblowing | senior | Asian (2017) |
| | Supervisor for the fraud | |
| 10 | conducted by friend | |
| | Supervisor for the fraud | 17 Al 1 |
| | conducted by senior | |

3.3.2 Giving Reward

The relation of reward models with the desire to uncover fraud can be explained by the theory of reinforcement theory. Reinforcement theory explains that a person will behave in a certain way because there is motivation that encourages him in the form of appreciation he might receive. Xu and Ziegenfuss (2008) study found evidence that the role of internal auditors is very large in dismantling and disclosing fraudulent actions to the authorities when they get incentives or reward services.

The existence of reward models will eventually lead individuals to disclose fraudulent actions on any reporting path, both anonymously and nonanonymously, Seifert et al (2010) state that the whistleblower will no longer hesitate and will not hide his identity if he gets an award, because the organization will guarantee that the award is given officially and openly.

According to Dyck, Morse, and Zingales (2010) states that a reward model system that provides monetary or monetary rewards will be very effective in uncovering fraud in the organization. This evidence further indicates that quite a number of individuals make efforts to disclose because they are driven by sufficient rewards.

Based on the explanation, the instrument of the research questionnaires is as illustrated in Table 3.2

| 6 | Table 3.2 Measurement Instrument of Giving | Reward | |
|---------------|--|---------------------|--|
| Variable | Question Items | References | |
| | Compensation to Whistleblower | | |
| | Cash Reward for Whistleblower | | |
| Giving Powerd | Cash Reward as Motivation to do | Wahyuningsih (2016) | |
| Orving Reward | Whistleblowing | wanyuningsin (2010) | |
| | Career Promotion as Motivation | | |
| X | to do Whistleblowing | | |
| | | | |

3.3.3 Legal Protection

Fitzgerald (1966) explained about Salmond's legal protection theory that the law was created with the aim of integrating and regulating and coordinating various interests of the community, guaranteeing the protection of interests of a party by giving limits or trying to give special treatment to other parties. What is said to be a legal interest is an effort to coordinate various human rights and interests, so that the law has broad authority to be able to manage the interests of the people who must be authorized by written rules.

In Indonesia, the protection of disclosures has not been fully implicitly regulated, but can still be connected with using *Undang-undang Republik Indonesia No. 13 Tahun 2006, tentang Perlindungan Saksi dan Korban*, in which the law is obliged to establish institutions that advocate and protect witnesses and

victims called LPSK (*Lembaga Perlindungan Saksi dan Korban*) which is currently underway.

Empirical research that examines the effect of protection guarantees for whistleblowers has not been widely implemented, in Indonesia several studies have only reviewed from a legal perspective the importance of protection for whistleblowers such as Turmudhi (2011) and Nixson, Kalo, Kamello, & Mulyadi (2013) who discuss legal protection against whistleblowers in corruption based on *Undang-undang Republik Indonesia No. 13 Tahun 2006, tentang Perlindungan Saksi dan Korban.*

Based on the variables definition explanation, the instrument of the research questionnaires is as illustrated in Table 3.3.

Table 3.3

| Variable | Question Items | References |
|---|--------------------------------|----------------|
| | Witness Protection Institution | - |
| 12 | Whistleblowing System by | Sec. 1. |
| | Independent Institution | P I |
| Lagel Dustantian | Legal Protection for | Showwar (2008) |
| Legal Protection | Whistleblower | Shawver (2008) |
| | Administrative Sanctions | |
| 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A | Job Guarantee | |
| | Personal Life Guarantee | |

Measurement Instrument of Intention to Whistleblowing

3.3.4 Gender

According to Slamet (2001) gender is a variable that express a biological category, therefore it is a human nature related to culture and is often considered to be a determinant of a causal relationship in the workplace because of the

disparity of power that distinguishes humans, so it has an important role in the socialization process.

Whistleblowing can be done by anyone, both men and women. But there are differences in terms of ethics between men and women. Regarding to gender, evidence has shown that men and women are different in terms of ethics, beliefs, values, and behavior (Schminke, Ambrose, & Miles, 2003). Based on the previous research, there are different finding related to the gender toward whistleblowing intention. Therefore, the researcher examined the different behaviour between male and female students toward whistleblowing intention, by differentiating the responses of male and female students in FE UII, by using the codes of (1) for male and (2) for female.

3.4 Data Analysis Method

In this study, the researchers use Statistical Package of Social Science 21 Program (SPSS) to analyse all the data results.

3.4.1 Descriptive Statistics Analysis

Descriptive statistics which are used for data analysis by describing data has been collected as a result without any purpose of making conclusions for generalization. In this study, researchers used the average or mean to calculate the average whistleblowing intention for students of the Faculty of Economics, Universitas Islam Indonesia

3.4.2 Validity and Reliability Test

3.4.2.1 Validity Test

Accuracy of a data from measurement results are dependent on the validity of the measuring instrument. According to Azwar (2010) measuring instruments that do not meet the requirements such as respondents who do not understand the contents of statements or misinterpretations made by researchers can influence the validity level of a data. Arikunto (2010) said that, validity is a measure that shows the levels to the validity of an instrument. This means that if the instrument is said to be valid then the instrument must have a high number of validities, and vice versa. If the number of validity is low, then the instrument can be said to be lacking or even invalid.

According to Arikunto (2010), to measure the level of intercorrelations between variables and to determine whether or not a factor analysis can be done using Pearson Correlation. Valid whether or not a data can be determined by comparing between alpha and significance values. If the significance value is less than alpha, which is 5% then the data is said to be valid.

3.4.2.2 Reliability Test

To determine the level of validity of a research instrument, the researchers are also required to test the level of reliability. According to Azwar (2010), reliability is the consistency of measurement results which means how high the accuracy in measurement is. Reality here means that the measurements taken can produce results that are not much different if measurements are taken again on the same subject or object (consistent). If it turns out that in the measurement gives results that are far different then the measurement is not reliable.

Arikunto (2010) explained that reliability testing of research instruments (questionnaires) using Cronbach Alpha coefficient formula using SPSS. The evaluation criteria for reliability testing are:

- a. If the Alpha coefficient results have the significance level of 0.6 or greater, then the questionnaire is reliable;
- b. If the Alpha coefficient results are smaller than the significance level of 0.6 then the questionnaire is not reliable.

3.4.3 Classic assumption test

The classic assumption test aims to determine the condition of the data used in research in order to obtain the right analysis model. The regression analysis model of this study requires a test of assumptions on data that includes:

3.4.3.1 Normality test

This normality test aims to test the data whether in the regression model. The residual variable has a normal distribution or not (Ghozali, 2009). A good regression model is one that has a normal or near normal residual distribution. To determine the normality test in this study using the Kolmogorof Smirnov method and with the help of the SPSS.

3.4.3.2 Heteroscedasticity Test

According to Ghozali (2009) heteroscedasticity test aims to test whether in a regression model variance occurs from the residual inequality one observation to another observation. A good regeneration model is that homoscedasticity or

heterocedasticity does not occur (Ghozali, 2009). The way to detect the presence or absence of heteroscedasticity is by using the Glejser Test by looking at the probability of its significance above the confidence level of 5% or 0.05. In this study, the researcher used the SPSS to test related to heteroscedasticity.

3.4.3.3 Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a high or perfect correlation between independent variables (Ghozali, 2009). If there is a correlation, there is a problem with multicollinearity. A good regression model is that there is no correlation between independent or independent variables.

The multicollinearity test in the study was conducted with a correlation matrix. According to Ghozali (2009) the testing of the presence or absence of multicollinearity symptoms is done by paying attention to the value of the correlation matrix produced during data processing and the value of VIF (Variance Inflation Factor) and Tolerance. If there is no correlation matrix value greater than 0.05, it can be said that the data will be analyzed regardless of the symptoms of multicollinearity. Then if the VIF value is above 10 and the Tolerance value is close to 1, then it is concluded that the regression model does not have a multicollinearity problem.

3.4.4 Multiple Linear Regression Analysis

The data analysis method used in this study is a quantitative analysis method that aims to analyze the effect of reward and legal protection on the whistleblowing intention. The method used in this study is multiple linear regression analysis (multiple regression analysis). Regression is used to determine the independent variable on the dependent variable if the independent variable is more than one and only one dependent variable (Ghozali, 2009). In this study there are four independent variables namely reward and legal protection, while the dependent variable is only one, namely whistleblowing intention.

According to Ghozali (2009), the general form of multiple linear regression equations is:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 e$$

Explanation:

| | | and the second se | |
|---|----------------------------|---|--------------------|
| Y | : Whistleblowing Intention | X_1 | : Reward |
| a | : Constanta | X_2 | : Legal Protection |
| b | : Coefficient | X3 | : Gender |
| | | | |

3.4.5 Coefficient of Determination

The coefficient of determination is used to predict how much the influence of the independent variables on the dependent variable provided that the results of the F test in the regression analysis are of significant value. To determine the value of this influence can be seen from the adjusted value or R2. If R2 is getting bigger (close to one), the contribution of the independent variable to the dependent variable is getting bigger. Conversely, if the value of R2 is getting smaller (close to zero), the smaller the independent variables on the dependent variable will be. Thus, it can be concluded that the amount of R2 is between 0 -1. Adjusted value (R2) can go up or down if one independent variable is added to the model (Ghozali, 2009).

3.4.6 F-Statistic Test

The model feasibility test or more popularly referred to as the F test is the initial stage of identifying a regression model that is estimated to be feasible or not. Feasible here means that the estimated model is feasible to use to explain the effect of independent variables on the dependent variable. The name of this test is referred to as the F test because it follows the F distribution following the testing criteria like One Way Anova. If the value of probability F is smaller than the alpha 0.05, then it can be said that the estimated regression model is feasible, whereas if the value of probability F greater than the alpha of 0.05, it can be said that the estimated regression model is not feasible.

3.4.7 T-Statistic Test

According to Ghozali (2006) the t test statistic is used to test the effect of each independent variable on the dependent variable. There are two criteria in making a decision whether Ha is supported or not supported, that is, the significance value of t <0.05 and the regression coefficient sign that matches the prediction. If Ha1 (reward has a positive effect on whistleblowing intention), and Ha2 (legal protection has a positive effect on whistleblowing intention) is supported, the regression coefficient for each of these variables must show a positive number.

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 |
| E. | (Sourc | 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.

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) | | | alysis 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.

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 (X₁) 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 X₁ 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 X₁ 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 (X₂) 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 X₂ 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 X₂ 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.

| Table 4.6 | | | Л |
|---------------------------------------|---------|-------------|-----------|
| 2 | Validit | ty Test | 10 |
| 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 1 th | X1.4 | -0.912 | 0.000 |
| Legal Protection (X ₂) | X2.1 | 0.746 | 0.000 |
| | X2.2 | 0.724 | 0.000 |
| | X2.3 | 0.741 | 0.000 |
| | X2.4 | 0.815 | 0.000 |
| | 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 | | |
| C 🛌 | Y.10 | 0.525 | 0.003 | | |
| | Y.11 | 0.671 | 0.000 | | |
| (Source: 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.

Table 4.8

Normality Test

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 6.00809147 |
| Most Extreme Differences | Absolute | .069 |
| | 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

⁽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.

| 5 | SL. Heteros | Table 4.9 scedasticity 7 | Гest | | |
|------------------------------------|-----------------------|-----------------------------------|--------------------------------------|--------|------|
| Model | Unstand Coeff B | dardized icients Std. Error | Standardized Coefficients Beta | t | Sig. |
| (Constant) | 7.659 | 3.088 | N (0 | 2.481 | .015 |
| Reward (X ₁) | .038 | .092 | .049 | .415 | .679 |
| Legal Protection (X ₂) | 144 | .105 | 160 | -1.370 | .174 |
| Gender (X ₃) | .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 | - t Sig | | Collinearity St | atistics |
|----------------------------|---------|------|-----------------|----------|
| Woder | ~~~ | Dig. | Tolerance | VIF |
| (Constant) | 4.295 | .000 | | |
| Reward (X ₁₎ | 2.830 | .006 | .735 | 1.360 |
| Legal Protection (X_{2}) | 2.441 | .016 | .736 | 1.358 |
| Gender (X ₃) | 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 X₁, 0.736 for X₂, and 0.996 for X₃. Whereas for VIF values on all independent variables, the results are less than 10. VIF values for X₁ is 1.360, X₂ is 1.358 and 1,004 for X₃. 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.

| | Multiple L | Table 4.11 inear Regres | ssion Test | | |
|------------------------------------|------------|----------------------------|--------------|-------|------|
| | Unstan | dardized | Standardized | | |
| Model | Coef | Coefficients Coefficients | | t | Sig. |
| | В | Std. Error | Beta | | |
| (Constant) | 24.416 | 5.684 | . 0 | 4.295 | .000 |
| Reward (X ₁) | .478 | .169 | .294 | 2.830 | .006 |
| Legal Protection (X ₂) | .474 | .194 | .254 | 2.441 | .016 |
| Gender (X ₃) | 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.

Table 4.12

Coefficient of Determination

| Madal | р | R | Adjusted R | Std. Error of | | | | | | |
|---|-------------------|--------|------------|---------------|--|--|--|--|--|--|
| Model | K | Square | Square | the Estimate | | | | | | |
| 1 | .486 ^a | .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.

Table 4.13

F-Statistic Test

| Model | | Sum of | df Mean | | F | Sig. |
|-------|------------|----------|---------|---------|-------|-------------------|
| | | Squares | ui | Square | - | 5-8- |
| | Regression | 1105.131 | 3 | 368.377 | 9.896 | .000 ^b |
| 1 | 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

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.

Table 4.14

T-Statistic Test

| Model | Unstan Coeff | dardized ficients | Standardized Coefficients | t | Sig. | |
|------------------------------------|-----------------|----------------------|------------------------------|-------|------|--|
| | В | Std. Error | Beta | | | |
| (Constant) | 24.416 | 5.684 | | 4.295 | .000 | |
| Reward (X ₁) | .478 | .169 | .294 | 2.830 | .006 | |
| Legal Protection (X ₂) | .474 | .194 | .254 | 2.441 | .016 | |
| Gender (X ₃) | 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 H₁ 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 H₂ which is legal protection has a coefficient of 0.016 and the significance value of t is 2.441. The second hypothesis testing or H₂ 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.

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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

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

In this final chapter, the contents of this chapter are the summary of the research, research contribution and implication, and research limitations. Moreover, the research limitations will be followed by the recommendations from the researcher to the readers of this research and to the future researchers which are having the same topic or relevant topics.

5.1 Conclusions

The purpose of this study was to determine the effect of reward, and legal protection on the whistleblowing intention. Based on the results of the research are can be concluded as the explanation below:

- Rewards have positive and significant effect toward intention to whistleblowing. This means that the higher the incentives to be received, the higher the likelihood of students to conduct whistleblowing.
- 2. Legal Protection has a positive and significant effect on the whistleblowing intention. Likewise, with legal protection, if students will get protection in many aspects when doing a whistleblowing, the possibility of these students to do a whistleblowing will be even higher.
- Gender does not significantly positive effect toward intention to whistleblowing. This means that both male and female students will want to do whistleblowing actions if necessary.

5.2 Research Contributions and Implications

The researcher is expecting that the results of this research will have contributions to the future, which are:

1. For Students

The results of this research are expected to help the students to always act ethically and the attributed should be reflected in their work upon their graduation. Additionally, the results of this research are also expected to give opportunities to the other researchers to prove whether several parts of the research design in this research can be applied to another topic in the future.

2. For Top Management

This results of this research are expected to help the top management in an organization, when determine policies to encourage employees to disclose wrongdoing or fraud in the organization. Reward such as incentives can motivate individuals to do whistleblowing in organizations.

3. For Regulator and Whistleblowing System Managers.

The results of this research are expected to help the regulator to consider various factors that influence the intention and behavior of individuals to conduct whistleblowing. Therefore, it can increase the effectiveness of the implementation of the violation reporting system to prevent fraud, strengthen the practice of implementing good governance, and increase legal protection for whistleblowers.

5.3 Research Limitation and Recommendation

Regardless of the results, this research has several limitations.

- 1. The limitations of this study are that the scope of research is limited to students of the Faculty of Economics, Islamic University of Indonesia.
- 2. This study uses primary data obtained through questionnaires, namely the possibility of different perceptions between researchers and respondents because respondents and researchers cannot mutually clarify questions or statements.
- 3. This study only uses variable reward and legal protection with a determination coefficient of 0.210. This means that the variable reward and legal protection can explain the whistleblowing intention variable is only 21% while the rest is influenced by other variables.

The researcher provides several recommendations that can be use as input and consideration that vary for interested parties, including:

- 1. It is recommended for further research to add research objects and research respondents.
- 2. The research certainly becomes more representative when it combines with interview methods so that respondents' perceptions of questions or statements can be known deeper.
- Recommended for further research to add other variables besides the two independent variables that have been used in this study.

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APPENDIX 1 Research Questionnaire

Kuisioner Mengenai Niat Whistleblowing

Saya Dana Rizky Amalia sebagai mahasiswi Program Studi Akuntansi Fakultas Ekonomi Universitas Islam Indonesia. Dengan ini saya memohon kesediaan teman-teman untuk meluangkan waktunya guna menjawab pertanyaan yang saya ajukan seperti yang terlampir dalam kuisioner ini.

Kuisioner ini dirancang untuk mengetahui faktor-faktor yang dapat mempengaruhi niat mahasiswa untuk melakukan whistleblowing. Saya selaku peneliti mengharapkan partisipasi teman-teman dengan mengisi seluruh poin pertanyaan yang ada, silahkan memilih jawaban yang paling sesuai dengan kondisi anda. Tidak ada jawaban yang benar atau salah.

Seluruh identitas yang diisi pada kuisioner ini akan terjamin kerahasiaannya dan hanya akan digunakan untuk kepentingan penelitian ini saja. Partisipasi teman-teman sangat berarti demi keberlangsungan penelitian ini.

Atas waktu yang teman-teman luangkan untuk penelitian ini saya ucapkan terimakasih.

Hormat saya, Dana Rizky Amalia

Kuisioner Mengenai Niat Whistleblowing

Dalam studi ini, Whistleblowing (peniup peluit) didefinisikan sebagai pelapor/pengungkap suatu kecurangan atau tindak pidana kepada penegak hukum dalam proses peradilan pidana.

Tujuan utama dari kuisioner ini adalah untuk mengetahui niat mahasiswa untuk melakukan whistleblowing dalam dunia kerja kelak. Kuisioner ini terdiri dari 3 (tiga) bagian. Tiga bagian tersebut berisi aspek-aspek yang mempengaruhi niat mahasiswa dalam melakukan whistleblowing.

Silahkan jawab pernyataan-pernyataan di bawah ini dengan memberi tanda cek (\checkmark) pada tempat yang tersedia (\Box) untuk jawaban yang paling sesuai dengan kondisi anda.

| Data Responder | 1 | | |
|-----------------|-----------|-------------|----------------|
| Nama : | | | - XI |
| Jurusan : | Akuntansi | 🗌 Manajemen | 🔲 Ilmu Ekonomi |
| Angkatan : | 2015 | 2016 | 2017 |
| Jenis Kelamin : | L P | | - ZI |
| 1.111 | | | |

Untuk menjawab bagian 1-3 silahkan menggunakan skala sebagai berikut:

| 1. | 2. | 3. | 4. | 5. | 6. |
|---------|---------|------------|---------|---------|---------|
| Sangat | Tidak | Agak Tidak | Agak | Setuju. | Sangat |
| Tidak | Setuju. | Setuju. | Setuju. | | Setuju. |
| Setuju. | | | | | |

Sejauh mana anda setuju atas pernyataan-pernyataan dibawah ini. Silahkan menggunakan skala diatas

| Ba | gian 1 Kode: RM | 1 | 2 | 3 | 4 | 5 | 6 |
|----|---|---|---|---|---|---|---|
| 1. | Para pelapor kecurangan/whistleblower pantas untuk diberi imbalan jasa. | | | | | | |
| 2. | Melaporkan kecurangan adalah keputusan yang sangat sulit, maka pemberian insentif sepadan untuk keputusan tersebut. | | | | | | |
| 3. | Saya menjadi termotivasi untuk melaporkan tindak pelanggaran yang terjadi karena adanya insentif. | | | | | | |
| 4. | Saya menjadi termotivasi untuk melaporkan tindak pelanggaran karena adanya promosi jabatan jika melakukan hal tersebut. | | | | | | |

| 1. | 2. | 3. | 4. | 5. | 6. |
|---------|---------|------------|---------|---------|---------|
| Sangat | Tidak | Agak Tidak | Agak | Setuju. | Sangat |
| Tidak | Setuju. | Setuju. | Setuju. | | Setuju. |
| Setuju. | | | | | |

Sejauh mana anda setuju atas pernyataan-pernyataan dibawah ini. Silahkan menggunakan skala diatas.

| Bag | an 2 Kode: IWB | 1 | 2 | 3 | 4 | 5 | 6 |
|-----|---|-----|---|---|---|---|---|
| 1. | Saya mengetahui bahwa tindakan fraud merupakan perilaku yang tidak etis. | | | | | | |
| 2. | Saat rekan kerja saya melakukan tindakan fraud saya akan melaporkan kepada yang berwenang. | 7 | | | | | |
| 3. | Saya tidak akan menyembunyikan tindakan kecurangan di dalam perusahaan walaupun dengan tujuan agar laporan keuangan perusahaan lebih menarik. | | | | | | |
| 4. | Saya tidak akan menyembunyikan tindakan kecurangan untuk mendapatkan promosi kenaikan jabatan. | | | | | | |
| 5. | Sebagai karyawan, saya tidak akan diam saja ketika saya mengetahui bahwa atasan saya melakukan kecurangan. | 2 | | | | | |
| 6. | Saya tidak takut diberhentikan dari pekerjaan ketika saya harus melaporkan rekan kerja saya yang melakukan kecurangan. | | | | | | |
| 7. | Saya tidak takut diberhentikan dari pekerjaan ketika saya harus melaporkan atasan saya yang melakukan kecurangan. | | | | | | |
| 8. | Saya tidak akan diam saja ketika melihat rekan kerja saya melakukan kecurangan walaupun rekan kerja saya yang lain .diam | | | | | | |
| 9. | Saya tidak akan diam saja ketika melihat atasan saya melakukan kecurangan walaupun rekan kerja saya yang lain diam. | 2.5 | | | | | |
| 10. | Ketika ada rekan kerja saya yang melakukan kecurangan, saya tetap akan melaporkan walaupun ada orang lain yang akan bertanggungjawab dan mengawasi untuk tindakan kecurangan tersebut. | | | | | | |
| 11. | Ketika atasan saya yang melakukan kecurangan, saya tetap akan melaporkan walaupun ada orang lain yang akan bertanggungjawab dan mengawasi untuk tindakan kecurangan tersebut. | | | | | | |

Kuisioner Mengenai Niat Whistleblowing 3-4

| 1. | 2. | 3. | 4. | 5. | 6. |
|---------|---------|------------|---------|---------|---------|
| Sangat | Tidak | Agak Tidak | Agak | Setuju. | Sangat |
| Tidak | Setuju. | Setuju. | Setuju. | | Setuju. |
| Setuju. | | | | | |

Sejauh mana anda setuju atas pernyataan-pernyataan dibawah ini. Silahkan menggunakan skala diatas.

| Ba | gian 3Kode: PH | 1 | 2 | 3 | 4 | 5 | 6 | | | |
|----|---|---|---|---|---|---|---|--|--|--|
| 1. | Saya tidak takut untuk melaporkan tindakan kecurangan yang terjadi karena ada kebijakan mengenai perlindungan pelapor / whistleblower dalam Whistleblowing System. | | | | | | | | | |
| 2. | Whistleblowing System dikelola oleh petugas khusus yang independen. | | | | | | | | | |
| 3. | Perlindungan hukum sangatlah penting bagi pelapor/whistleblower. | X | | | | | | | | |
| 4. | Saya berani melaporkan tindak kecurangan karena ada kekebalan atas sanksi administratif. | | | | | | | | | |
| 5. | Saya berani untuk melaporkan tindak pelanggaran jika saya diberi perlindungan untuk keamanan saya. | | | | | | | | | |
| 6. | Saya berani untuk melaporkan tindak pelanggaran jika saya diberi jaminan terhadap pekerjaan saya. | | | | | | | | | |



APPENDIX 2 Tabulation Data

Reward (X1)

| No | | | Reward (X1) | | |
|------|----|-----|-----------------|----|-----|
| INO. | R1 | R2 | R3 | R4 | R |
| 1 | 4 | 5 | 4 | 4 | 4,3 |
| 2 | 6 | -6 | 6 | 5 | 5,8 |
| 3 | 5 | 6 | 4 | 4 | 4,8 |
| 4 | 6 | 5 | 4 | -4 | 4,8 |
| 5 | 6 | 6 | 6 | 6 | 6,0 |
| 6 | 5 | 5 | 2 | 2 | 3,5 |
| -7 | 6 | 6 | 6 | 6 | 6,0 |
| | 5 | 6 | 5 | 5 | 5,3 |
| 9 | 6 | 6 | 6 | 6 | 6,0 |
| 10 | 5 | -5 | 3 | 3 | 4,0 |
| 11 | 6 | 6 | 5 | 5 | 5,5 |
| 12_ | 5 | 6 | 6 | 5 | 5,5 |
| 13 | 5 | 5 | 6 | 5 | 5,3 |
| 14 | 6 | 5 | 6 | 5 | 5,5 |
| 15 | 4 | 4 | 4 | 4 | 4,0 |
| 16 | 6 | 6 | 6 | 6 | 6,0 |
| 17 | 5 | 6 | 6 | 5 | 5,5 |
| 18 | 5 | 4 | 5 | 5 | 4,8 |
| 19 | 6 | 6 | 6 | 6 | 6,0 |
| 20 | 6 | - 5 | 6 | 6 | 5,8 |
| 21 | 4 | 3 | 3 | 4 | 3,5 |
| 22 | 4 | 4 | t • • 4 • • • 1 | 4 | 4,0 |
| 23 | 6 | 6 | 6 | 6 | 6,0 |
| 24 | 6 | 6 | 6 | 6 | 6,0 |
| 25 | 5 | 6 | 4 | 6 | 5,3 |
| 26 | 4 | 4 | 4 | 4 | 4,0 |
| 27 | 3 | 3 | 3 | 3 | 3,0 |
| 28 | 5 | 5 | 4 | 4 | 4,5 |
| 29 | 4 | 4 | 4 | 4 | 4,0 |
| 30 | 6 | 6 | 6 | 6 | 6,0 |
| 31 | 6 | 6 | 6 | 6 | 6,0 |
| 32 | 3 | 3 | 4 | 4 | 3,5 |

| 33 | 4 | 4 | 3 | 3 | 3,5 |
|-----|---|-----|---|---|-----|
| 34 | 5 | 6 | 5 | 5 | 5,3 |
| 35 | 6 | 6 | 6 | 6 | 6,0 |
| 36 | 3 | 3 | 3 | 3 | 3,0 |
| 37 | 3 | 2 | 3 | 2 | 2,5 |
| 38 | 4 | 4 | 3 | 4 | 3,8 |
| 39_ | 5 | 4 | 4 | 4 | 4,3 |
| 40 | 6 | 6 | 6 | 6 | 6,0 |
| 41 | 6 | 6 | 4 | 4 | 5,0 |
| 42 | 5 | 6 | 5 | 6 | 5,5 |
| -43 | 6 | 6 | 4 | 6 | 5,5 |
| 44 | 5 | 5 | 6 | 6 | 5,5 |
| 45 | 6 | 6 | 4 | 3 | 4,8 |
| 46 | 6 | 6 | 6 | 5 | 5,8 |
| 47 | 6 | 6 | 4 | 4 | 5,0 |
| 48 | 5 | 5 | 5 | 5 | 5,0 |
| 49 | 5 | 5 | 5 | 5 | 5,0 |
| 50 | 5 | 5 | 4 | 4 | 4,5 |
| 51 | 2 | | 2 | 2 | 1,8 |
| 52 | 4 | 5 | 5 | 5 | 4,8 |
| 53 | 3 | 4 | 3 | 3 | 3,3 |
| 54 | 4 | 3 | 3 | 3 | 3,3 |
| 55 | 5 | 5 | 5 | 5 | 5,0 |
| 56 | 5 | 5 | 5 | 5 | 5,0 |
| 57 | 4 | 4 | 3 | 3 | 3,5 |
| 58 | 5 | 5 | 2 | 2 | 3,5 |
| 59 | 6 | 6 | 3 | 3 | 4,5 |
| 60 | 5 | 5 | 2 | 4 | 4,0 |
| 61 | 5 | 5 | 5 | 3 | 4,5 |
| 62 | 4 | 3 | 4 | 4 | 3,8 |
| 63 | 4 | 4 - | 4 | 3 | 3,8 |
| 64 | 3 | 3 | 3 | 2 | 2,8 |
| 65 | 4 | 5 | 5 | 3 | 4,3 |
| 66 | 3 | 3 | 2 | 4 | 3,0 |
| 67 | 6 | 6 | 6 | 5 | 5,8 |
| 68 | 6 | 6 | 6 | 6 | 6,0 |
| 69 | 6 | 6 | 6 | 6 | 6,0 |
| 70 | 4 | 5 | 4 | 4 | 4,3 |
| 71 | 3 | 3 | 3 | 4 | 3,3 |

| 72 | 5 | 6 | 4 | 4 | 4,8 |
|------|------|---|---|-----|-----|
| 73 | 6 | 5 | 4 | 4 | 4,8 |
| 74 | 6 | 6 | 6 | 6 | 6,0 |
| 75 | 5 | 5 | 2 | 2 | 3,5 |
| 76 | 3 | 4 | 4 | 3 | 3,5 |
| 77 | 5 | 6 | 5 | 5 | 5,3 |
| 78_ | 6 | 6 | 6 | 6 | 6,0 |
| 79 | 5 | 5 | 3 | 3 | 4,0 |
| 80 | 6 | 6 | 5 | 5 | 5,5 |
| 81 | 6 | 6 | 6 | 5 | 5,8 |
| 82 | 5 | 5 | 6 | 5 | 5,3 |
| 83 | 4 | 5 | 4 | 4 | 4,3 |
| 84 | 4 | 4 | 4 | 4 | 4,0 |
| 85 | 6 | 6 | 6 | 6 | 6,0 |
| 86 | 5 | 6 | 6 | 5 | 5,5 |
| 87 | 5 | 4 | 5 | 5 | 4,8 |
| - 88 | 6 | 6 | 6 | 6 | 6,0 |
| 89 | 6 | 6 | 6 | 6 | 6,0 |
| 90 | 5 | 4 | 4 | 4 | 4,3 |
| 91 | 5 | 5 | 4 | 4 | 4,5 |
| 92 | 4 | 3 | 4 | 4 | 3,8 |
| 93 | 4 | 4 | 4 | 3 | 3,8 |
| 94 | 3 | 3 | 3 | 2 | 2,8 |
| 95 | 4 | 5 | 5 | -3 | 4,3 |
| 96 | 3 | 3 | 3 | 3 | 3,0 |
| 97 | 6 | 6 | 6 | 5 | 5,8 |
| 98 | 6 | 6 | 6 | 6 | 6,0 |
| 99 | 6 | 6 | 6 | 6 | 6,0 |
| 100 | 6 | 6 | 6 | 6 | 6,0 |
| | , EV | | L | 7.6 | |
| | | | | | |

Legal Protection (X₂)

| No | | Legal Protection (X2) | | | | | | | | | | | |
|------|-----|-----------------------|-----|-----|-----|-----|-----|--|--|--|--|--|--|
| INO. | LP1 | LP2 | LP3 | LP4 | LP5 | LP6 | LP | | | | | | |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5,0 | | | | | | |
| 2 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 | | | | | | |
| 3 | 6 | 6 | 5 | 4 | 4 | 4 | 4,8 | | | | | | |
| 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4,7 | | | | | | |
| 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 | | | | | | |

| 6 | 5 | 5 | 5 | 2 | 2 | 2 | 3,5 |
|----|---|---|---|----|-----|---|-----|
| 7 | 6 | 6 | 4 | 4 | 6 | 6 | 5,3 |
| 8 | 5 | 5 | 6 | 5 | 5 | 6 | 5,3 |
| 9 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| 10 | 6 | 6 | 6 | 5 | 5 | 4 | 5,3 |
| 11 | 6 | 5 | 5 | 4 | 5 | 5 | 5,0 |
| 12 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 13 | 5 | 5 | 6 | 5 | 6 | 5 | 5,3 |
| 14 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| 15 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 16 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 17 | 5 | 6 | 5 | 5 | 5 | 6 | 5,3 |
| 18 | 5 | 5 | 4 | 5 | 5 | 5 | 4,8 |
| 19 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 20 | 6 | 5 | 5 | 5 | 5 | 5 | 5,2 |
| 21 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| 22 | 5 | 5 | 5 | 5 | 5 | 6 | 5,2 |
| 23 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 24 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 25 | 6 | 5 | 6 | 4 | 6 | 6 | 5,5 |
| 26 | 5 | 5 | 4 | 4 | 4 | 4 | 4,3 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4,0 |
| 28 | 6 | 5 | 5 | 6 | 6 | 6 | 5,7 |
| 29 | 5 | 3 | 5 | 5 | 5 | 3 | 4,3 |
| 30 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 31 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 32 | 4 | 5 | 5 | 5 | 4 | 4 | 4,5 |
| 33 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 34 | 6 | 5 | 6 | -5 | 6 | 6 | 5,7 |
| 35 | 6 | 6 | 6 | 6 | - 6 | 6 | 6,0 |
| 36 | 6 | 6 | 6 | 6 | 6 | 4 | 5,7 |
| 37 | 4 | 4 | 4 | 4 | 3 | 4 | 3,8 |
| 38 | 6 | 5 | 6 | 6 | 6 | 6 | 5,8 |
| 39 | 6 | 5 | 5 | 5 | 5 | 5 | 5,2 |
| 40 | 6 | 5 | 6 | 6 | 6 | 6 | 5,8 |
| 41 | 6 | 6 | 5 | 4 | 5 | 5 | 5,2 |
| 42 | 5 | 5 | 5 | 5 | 6 | 5 | 5,2 |
| 43 | 4 | 5 | 5 | 5 | 4 | 4 | 4,5 |
| 44 | 5 | 3 | 6 | 5 | 6 | 6 | 5,2 |

| 45 | 6 | 6 | 5 | 5 | 6 | 6 | 5,7 |
|----|---|---|----|-----|-----|---|-----|
| 46 | 6 | 5 | 6 | 6 | 6 | 6 | 5,8 |
| 47 | 6 | 6 | 5 | 5 | 6 | 6 | 5,7 |
| 48 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5,0 |
| 50 | 6 | 6 | 4 | 5 | 6 | 6 | 5,5 |
| 51 | 3 | 3 | 4 | 4 | 4 | 3 | 3,5 |
| 52 | 5 | 5 | 5 | 5 | 4 | 5 | 4,8 |
| 53 | 5 | 5 | 5 | 5 | 5 | 4 | 4,8 |
| 54 | 5 | 5 | 5 | 5 | 5 | 5 | 5,0 |
| 55 | 6 | 4 | 5 | 4 | 5 | 5 | 4,8 |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 5,0 |
| 57 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| 58 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 59 | 6 | 6 | 6 | 3 | 6 | 6 | 5,5 |
| 60 | 3 | 3 | 4 | - 5 | 3 | 5 | 3,8 |
| 61 | 6 | 4 | 5 | 5 | 5 | 6 | 5,2 |
| 62 | 4 | 4 | 5 | 6 | 6 | 6 | 5,2 |
| 63 | 5 | 5 | 5 | 5 | 5 | 4 | 4,8 |
| 64 | 6 | 5 | _5 | 5 | 6 | 6 | 5,5 |
| 65 | 6 | 5 | 6 | 5 | 6 | 5 | 5,5 |
| 66 | 6 | 5 | 5 | 4 | 5 | 5 | 5,0 |
| 67 | 6 | 6 | 5 | 5 | 6 | 6 | 5,7 |
| 68 | 6 | 6 | 6 | 5 | 5 | 6 | 5,7 |
| 69 | 6 | 5 | 6 | 6 | 6 | 6 | 5,8 |
| 70 | 5 | 5 | 5 | 5 | 5 | 5 | 5,0 |
| 71 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 72 | 6 | 6 | 5 | 4 | 4 | 4 | 4,8 |
| 73 | 6 | 5 | 4 | -5 | 6 | 6 | 5,3 |
| 74 | 6 | 6 | 6 | 6 | - 6 | 6 | 6,0 |
| 75 | 5 | 5 | 5 | 2 | 2 | 2 | 3,5 |
| 76 | 6 | 6 | 4 | 4 | 6 | 6 | 5,3 |
| 77 | 5 | 5 | 6 | 5 | 5 | 6 | 5,3 |
| 78 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| 79 | 6 | 6 | 6 | 5 | 5 | 4 | 5,3 |
| 80 | 6 | 5 | 5 | 4 | 5 | 5 | 5,0 |
| 81 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 82 | 5 | 5 | 6 | 5 | 6 | 5 | 5,3 |
| 83 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| | | | | | | | |

| 84 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
|----------|------------|-------------|---|---|-----|---|-----|
| 85 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 86 | 5 | 6 | 5 | 5 | 5 | 6 | 5,3 |
| 87 | 5 | 5 | 4 | 5 | 5 | 5 | 4,8 |
| 88 | 6 | 6 | 6 | 6 | 6 | 5 | 5,8 |
| 89 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 90 | 6 | 6 | 6 | 5 | 6 | 6 | 5,8 |
| 91 | 6 | 4 | 5 | 5 | 5 | 6 | 5,2 |
| 92 | 4 | 4 | 5 | 6 | 6 | 6 | 5,2 |
| 93 | 5 | 5 | 5 | 5 | 5 | 4 | 4,8 |
| 94 | 6 | 5 | 5 | 5 | 6 | 6 | 5,5 |
| 95 | 6 | 5 | 6 | 5 | 6 | 5 | 5,5 |
| 96 | 6 | 5 | 5 | 4 | 5 | 5 | 5,0 |
| 97 | 6 | 6 | 5 | 5 | 6 | 6 | 5,7 |
| 98 | 6 | 6 | 6 | 5 | 5 | 6 | 5,7 |
| 99 | 6 | 5 | 6 | 6 | 6 | 6 | 5,8 |
| 100 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| | | | - | | 1 | | |
| Whistlet | olowing In | tention (Y) | | | - ñ | 1 | |

Whistleblowing Intention (Y)

| No | Whistleblowing Intention (Y) | | | | | | | | | | | |
|-----|------------------------------|----|----|----|------------|-----|-----|----|----|-------------|-----|-----|
| INU | Y1 | Y2 | Y3 | Y4 | Y 5 | Y6 | Y7 | Y8 | Y9 | Y 10 | Y11 | Y |
| 1 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4,4 |
| 2 | 6 | 5 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3,9 |
| 3 | 6 | 5 | 4 | 3 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 4,9 |
| 4 | 6 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 4,1 |
| 5 | 6 | 6 | 5 | 5 | 6 | 5 | 5 | 5 | 5 | 4 | 4 | 5,1 |
| 6 | 6 | 4 | 5 | 6 | . 5 | 5 | 6 | 5 | 5 | 2 | 2 | 4,6 |
| 7 | 6 | 4 | 4 | 5 | 4 | 3 | - 3 | 4 | -4 | 5 | 5 | 4,3 |
| 8 | 6 | -4 | 4 | 6 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4,3 |
| 9 | 6 | 5 | 5 | 5 | 5 | - 4 | 6 | 5 | 5 | 4 | 6 | 5,1 |
| 10 | 6 | 5 | 5 | 5 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5,2 |
| 11 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4,7 |
| 12 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 5 | 5 | 6 | 6 | 5,7 |
| 13 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 4 | 4 | 5,5 |
| 14 | 6 | 5 | 5 | 5 | 4 | 2 | 2 | 4 | 4 | 5 | 4 | 4,2 |
| 15 | 5 | 4 | 5 | 4 | 3 | 6 | 3 | 5 | 3 | 5 | 3 | 4,2 |
| 16 | 6 | 4 | 5 | 5 | 4 | 5 | 4 | 6 | 4 | 5 | 5 | 4,8 |
| 17 | 5 | 5 | 5 | 5 | 5 | 6 | 4 | 5 | 5 | 5 | 5 | 5,0 |

| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5,0 |
|----|---|-----|---|---|-----|-----|---|---|-----|---|---|-----|
| 19 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5,9 |
| 20 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 21 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4,1 |
| 22 | 5 | 5 | 2 | 2 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4,4 |
| 23 | 6 | 3 | 6 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 4,6 |
| 24 | 5 | 5 | 6 | 6 | 6 | 4 | 4 | 5 | - 5 | 5 | 5 | 5,1 |
| 25 | 6 | 3 | 6 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 3 | 4,5 |
| 26 | 6 | 4 | 5 | 4 | . 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4,3 |
| 27 | 3 | 1 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3,9 |
| 28 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4,5 |
| 29 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4,7 |
| 30 | 6 | 5 | 6 | 6 | 5 | 3 | 3 | 3 | 3 | 2 | 2 | 4,0 |
| 31 | 6 | 5 | 5 | 6 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4,7 |
| 32 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 3 | 2 | 2 | 3,5 |
| 33 | 6 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4,5 |
| 34 | 5 | 5 | 4 | 4 | 5 | -4 | 4 | 4 | 4 | 4 | 4 | 4,3 |
| 35 | 6 | 6 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4,9 |
| 36 | 6 | 3 | 1 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5,2 |
| 37 | 5 | 3 | 5 | 3 | 3 | 1 | 1 | 3 | 2 | 2 | 2 | 2,7 |
| 38 | 6 | _ 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5,1 |
| 39 | 6 | 6 | 5 | 6 | 6 | 5 | 5 | 5 | 5 | 4 | 4 | 5,2 |
| 40 | 6 | 3 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 5 | 5,4 |
| 41 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4,1 |
| 42 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4,7 |
| 43 | 5 | 5 | 2 | 2 | 5 | 2 | 2 | 5 | 5 | 5 | 5 | 3,9 |
| 44 | 6 | 3 | 4 | 6 | 5 | 3 | 5 | 3 | 4 | 4 | 4 | 4,3 |
| 45 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4,7 |
| 46 | 6 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4,7 |
| 47 | 6 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 4,2 |
| 48 | 6 | 6 | 5 | 5 | 5 | - 5 | 5 | 5 | 5 | 5 | 5 | 5,2 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5,0 |
| 50 | 6 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4,6 |
| 51 | 2 | 2 | 2 | 2 | 4 | 2 | 5 | 2 | 2 | 2 | 2 | 2,5 |
| 52 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4,7 |
| 53 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4,7 |
| 54 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 4,6 |
| 55 | 6 | 5 | 5 | 6 | 4 | 2 | 2 | 4 | 4 | 5 | 5 | 4,4 |
| 56 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5,0 |

| 57 | 6 | 5 | 5 | 5 | 6 | 6 | 6 | 5 | 6 | 5 | 4 | 5.4 |
|----|---|---|---|---|---|-----|-----|-------|----|---|---|-----|
| 58 | 6 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4,9 |
| 59 | 6 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4,6 |
| 60 | 5 | 5 | 3 | 3 | 4 | 4 | 2 | 3 | 3 | 3 | 3 | 3,5 |
| 61 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 5 | 5 | 4 | 4 | 5,4 |
| 62 | 4 | 3 | 4 | 6 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 4,0 |
| 63 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | -4 | 2 | 2 | 3,9 |
| 64 | 6 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4,5 |
| 65 | 6 | 6 | 5 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5,4 |
| 66 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | · · 4 | 4 | 4 | 3 | 4,1 |
| 67 | 5 | 5 | 4 | 6 | 4 | 5 | 3 | 5 | 3 | 6 | 3 | 4,5 |
| 68 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4,2 |
| 69 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 5 | 3 | 4 | 4 | 4,3 |
| 70 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4,4 |
| 71 | 6 | 5 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3,9 |
| 72 | 6 | 5 | 4 | 3 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 4,9 |
| 73 | 6 | 3 | 4 | 5 | 4 | -5 | 4 | 4 | 3 | 4 | 3 | 4,1 |
| 74 | 6 | 6 | 5 | 5 | 6 | 5 | -5 | 5 | 5 | 4 | 4 | 5,1 |
| 75 | 6 | 4 | 5 | 6 | 5 | 5 | 6 | 5 | 5 | 2 | 2 | 4,6 |
| 76 | 6 | 4 | 4 | 5 | 4 | _3 | - 3 | 4 | 4 | 5 | 5 | 4,3 |
| 77 | 6 | 4 | 4 | 6 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4,3 |
| 78 | 6 | 5 | 5 | 5 | 5 | 4 | 6 | 5 | 5 | 4 | 6 | 5,1 |
| 79 | 6 | 5 | 5 | 5 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5,2 |
| 80 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4,7 |
| 81 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 5 | 5 | 6 | 6 | 5,7 |
| 82 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 4 | 4 | 5,5 |
| 83 | 6 | 5 | 5 | 5 | 4 | 2 | 2 | 4 | 4 | 5 | 4 | 4,2 |
| 84 | 5 | 4 | 5 | 4 | 3 | 6 | 3 | 5 | 3 | 5 | 3 | 4,2 |
| 85 | 6 | 4 | 5 | 5 | 4 | 5 | -4 | 6 | 4 | 5 | 5 | 4,8 |
| 86 | 5 | 5 | 5 | 5 | 5 | 6 | 4 | 5 | 5 | 5 | 5 | 5,0 |
| 87 | 5 | 5 | 5 | 5 | 5 | - 5 | 5 | 5 | 5 | 5 | 5 | 5,0 |
| 88 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5,9 |
| 89 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6,0 |
| 90 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4,1 |
| 91 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 5 | 5 | 4 | 4 | 5,4 |
| 92 | 4 | 3 | 4 | 6 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 4,0 |
| 93 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 2 | 2 | 3,9 |
| 94 | 6 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4,5 |
| 95 | 6 | 6 | 5 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5,4 |

| 96 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4,1 |
|-----|---|---|---|---|---|---|---|---|---|---|---|-----|
| 97 | 5 | 5 | 4 | 6 | 4 | 5 | 3 | 5 | 3 | 6 | 3 | 4,5 |
| 98 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4,2 |
| 99 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 5 | 3 | 4 | 4 | 4,3 |
| 100 | 6 | 5 | 5 | 6 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4,7 |





APPENDIX 3 Table

Table 1

Result of Data Collection

| Explanation | | | Total | | | Percentage | | |
|---------------------------|-------------------|-----------|-----------------|-------|----------|------------|------------|--|
| Distributed Questionnaire | | | 100 | | | 100 | | |
| Return | Questionnaire | 24 | 100 | | | 100 | | |
| Questic | onnaire that does | not | 0 | | | | 0 | |
| Return | | | 4 | | | 41 | | |
| Inappro | priate Question | naire | | 0 | | | 0 | |
| | 5 | | Table 2 | | | ŏ | | |
| | à l | | Gender | | | 7 | | |
| | 1 | Frequency | cy Percent Vali | | Valid Pe | rcent | Cumulative | |
| | | | - | | | | Percent | |
| | Male | 4 | 3 | 43.0 | | 43.0 | 43.0 | |
| Valid | Female | 5 | 7 | 57.0 | | 57.0 | 100.0 | |
| | Total | 10 | 0 | 100.0 | | 100.0 | | |
| | 5 | | Table 3 | | | ⋗ | | |

Major of the Study

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------|-----------|---------|---------------|-----------------------|
| | Accounting | 66 | 66.0 | 66.0 | 66.0 |
| Valid | Economic | 17 | 17.0 | 17.0 | 83.0 |
| | Management | 17 | 17.0 | 17.0 | 100.0 |
| | Total | 100 | 100.0 | 100.0 | |

Table 4

Batch of the Study

| | | Frequency | Percent | | Valid Percent | | Cumulative Percent | | |
|---|----------|-----------|---------|-------|---------------|-------|-----------------------|--|--|
| | 2015 | 75 | | 75.0 | | 75.0 | 75.0 | | |
| | 2016 | 16 | | 16.0 | | 16.0 | 91.0 | | |
| Valid | 2017 | 9 | | 9.0 | | 9.0 | 100.0 | | |
| | Total | 100 | _ | 100.0 | | 100.0 | 100 C | | |
| Table 5 Descriptive Statistics Statistics | | | | | | | | | |
| | N | Rewar | ď | Lega | al Protection | Whi | stleblowing Intention | | |
| | Valid | | 100 | | 100 | | 100 | | |
| N | Missing | | 0 | | 0 | L. | 0 | | |
| Mean | 1961 | | 4,72 | | 5,345 | 111 | 4,623 | | |
| Median | | | 4,75 | | 5,417 | | 4,636 | | |
| Mode | | | 6,00 | | 6,00 | 1.1 | 4,07 | | |
| Std. Deviation | | | 1,058 | | 0,614 | | 0,625 | | |
| Minimum | | | 1,75 | | 3,5 | - | 2,45 | | |
| Maximur | n | | 6,00 | | 6,00 | | 6,00 | | |
| Sum | | | 472 | | 534,5 | | 462,27 | | |



Table 6

Validity Test

| ^ • • • • | |
|------------------|---------|
| (OFFO | ntione |
| COLLE | เลเบบแอ |
| | |
| | |

| | | a1 | a2 | a3 | a4 | Reward | | |
|--|--------------------------|--------|--------|--------|--------|--------|--|--|
| a1 | Pearson Correlation | | 700** | 608** | 69.4** | 070** | | |
| | 101 | | .760 | .090 | .004 | .072 | | |
| | Sig. (2-tailed) | A | ,000 | ,000 | ,000 | ,000 | | |
| a2 | N Pearson Correlation | 30 | 30 | 30 | 30 | 30 | | |
| | d / | .780** | 1 | .639** | .629** | .842** | | |
| | Sig. (2-tailed) | ,000 | | ,000 | ,000 | ,000 | | |
| | N | 30 | 30 | 30 | 30 | 30 | | |
| a3 | Pearson Correlation | .698** | .639** | 1 | .879** | .922** | | |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,000 | | |
| a4 | N Pearson Correlation | 30 | 30 | 30 | 30 | 30 | | |
| | 5 | .684** | .629** | .879** | 1 | .912** | | |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | 01 | ,000 | | |
| | N | 30 | 30 | 30 | 30 | 30 | | |
| Reward | Pearson Correlation | .872** | .842** | .922** | .912** | 1 | | |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | | | |
| 1 | N | - 30 | - 30 | 30 | 30 | 30 | | |
| **. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

| | | | 0011010 | | | | | |
|------------------|----------------------------|--------|---------|--------|--------|--------|--------|---------------------|
| | | b1 | b2 | b3 | b4 | b5 | b6 | Legal Protection |
| b1 | Pearson Correlation | 1 | .700** | .592** | .422* | .597** | .499** | .746** |
| | Sig. (2-tailed) | | ,000 | ,001 | ,020 | ,000 | ,005 | ,000 |
| b2 | N Pearson | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| | Correlation | .700** | 1 | .562** | .367* | .437* | .569** | .724** |
| | Sig. (2-tailed) | ,000 | | ,001 | ,046 | ,016 | ,001 | ,000 |
| b3 | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 55 | Correlation | .592** | .562** | 1 | .517** | .554** | .457* | .741** |
| | Sig. (2-tailed) | ,001 | ,001 | | ,003 | ,001 | ,011 | ,000 |
| h4 | N Pearson | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| ~ . | Correlation | .422* | .367* | .517** | 1 | .792** | .694** | .815** |
| | Sig. (2-tailed) | ,020 | ,046 | ,003 | | ,000 | ,000 | ,000 |
| | Ν | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| b5 | Correlation | .597** | .437* | .554** | .792** | 1 | .850** | .900** |
| | Sig. (2-tailed) | ,000 | ,016 | ,001 | ,000 | - 5 | ,000 | ,000 |
| h6 | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 50 | Correlation | .499** | .569** | .457* | .694** | .850** | 1 | .876** |
| | Sig. (2-tailed) | ,005 | ,001 | ,011 | ,000 | ,000 | 3 6 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | - 30 | 30 |
| Legal Protect | Pearson ion Correlation | .746** | .724** | .741** | .815** | .900** | .876** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000, | ,000, | ,000, | |
| | Ν | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

Correlations

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).



**. Correlation is significant at the 0.01 level

(2-tailed). *. Correlation is significant at the 0.05 level (2-tailed).

Correlations
Reliability Test



a. Test distribution is Normal.

b. Calculated from data.

Heteroscedasticity Test

| Coefficients ^a | | | | | | | | |
|--|------------------|-----------------------------|----------------|------------------------------|--------|------|--|--|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | | |
| | | В | Std. Error | Beta | | | | |
| | (Constant) | 7,659 | 3,088 | S. | 2,481 | ,015 | | |
| 1 | Reward | ,038 | ,092 | ,049 | ,415 | ,679 | | |
| 1 | Legal Protection | -,144 | ,105 | -,160 | -1,370 | ,174 | | |
| | Gender | ,786 | ,671 | ,118 | 1,173 | ,244 | | |
| a. Dependent Variable: ABS_RES2 Table 10 | | | | | | | | |
| | Ш | Multi | collinearity ' | Fest | | | | |

| | | | , | Joe molents | | | | |
|---|--|--------------------------------|--------------|----------------------|----------------------------------|------------------------------|----------------------|--------|
| odel | Unstandardized | | Standardized | | t | Sig. | Collin | earity |
| | Coefficients | | Coefficients | | | | Statistics | |
| - 7 | В | Std. Error | | Beta | | | Tolerance | VIF |
| (Constant) | 24,416 | 5,684 | | | 4,295 | ,000 | | |
| Reward | ,478 | ,169 | 2 | ,294 | 2,830 | ,006 | ,735 | 1,360 |
| Legal | ,474 | ,194 | | ,254 | 2,441 | ,016 | ,736 | 1,358 |
| Protection | | | | | | | | |
| Gender | 1,408 | 1,235 | | ,102 | 1,140 | ,257 | ,996 | 1,004 |
| (Constant) Reward Legal Protection Gender | 24,416 ,478 ,474 <u>1,408</u> | 5,684 ,169 ,194 1,235 | | ,294 ,254 ,102 | 4,295 2,830 2,441 1,140 | ,000 ,006 ,016 ,257 | ,735 ,736 ,996 | |

a. Dependent Variable: Whistleblowing Intention

Multiple Linear Regression Test

| Coefficients ^a | | | | | | | | |
|---------------------------|------------------|-----------------------------|------------|--------------|-------|------|--|--|
| Model | | Unstandardized Coefficients | | Standardized | t | Sig. | | |
| | | | | Coefficients | | | | |
| | | В | Std. Error | Beta | | | | |
| | (Constant) | 24,416 | 5,684 | A | 4,295 | ,000 | | |
| 1 | Reward | ,478 | ,169 | ,294 | 2,830 | ,006 | | |
| | Legal Protection | ,474 | ,194 | ,254 | 2,441 | ,016 | | |
| | Gender | 1,408 | 1,235 | ,102 | 1,140 | ,257 | | |

a. Dependent Variable: Whistleblowing Intention



| | | 3 (P. (1. ())) | ANOVA ^a | | | |
|-------|------------|------------------|--------------------|-------------|-------|-------------------|
| Model | 1 | Sum of Squares | df | Mean Square | F | Sig. |
| | Regression | 1105,131 | 3 | 368,377 | 9,896 | ,000 ^b |
| 1 | Residual | 3573,619 | 96 | 37,225 | | |
| | Total | 4678,750 | 99 | | | |

a. Dependent Variable: Whistleblowing Intention

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

T-Statistic Test

| Coefficients ^a | | | | | | | | |
|---------------------------|------------------|-----------------------------|------------|--------------|-------|------|--|--|
| Model | | Unstandardized Coefficients | | Standardized | t | Sig. | | |
| | | | | Coefficients | | | | |
| | | В | Std. Error | Beta | | | | |
| | (Constant) | 24,416 | 5,684 | | 4,295 | ,000 | | |
| 1 | Reward | ,478 | ,169 | ,294 | 2,830 | ,006 | | |
| | Legal Protection | ,474 | ,194 | ,254 | 2,441 | ,016 | | |
| | Gender | 1,408 | 1,235 | ,102 | 1,140 | ,257 | | |

a. Dependent Variable: Whistleblowing Intention



