

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:

1. 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.
3. 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.
3. Recommended for further research to add other variables besides the two independent variables that have been used in this study.