

## **CHAPTER III**

### **RESEARCH METHOD**

#### **A. Object and Subject of the Research**

Based on the object and subject, this research has a object and subject:

##### **1. Research Object**

According to Arikunto and Indrijawati (2013), variables are objects of research or something that is the focus of research, while places, where these variables are attached, are research subjects. The object of this research is two university, there is university abc and xyz in the city of abc, both state and private universities. Meanwhile the subjects in this study are employees who work in higher education areas in the city of xxx.

##### **2. Research Subjects**

###### **a. Population**

The population in this study were employees at all the university in the city of abc.

###### **b. Sample**

The sample in this study were: Employees, the employees who work in higher education areas in the city of xxx.

#### **B. Data Type**

The type of data that used in this research is primary data. Primary data is a source of research data obtained directly by

researchers from the source Sugiyono (2012). The data in this study were obtained by researchers using instruments in the form of questionnaires given to respondents.

According to Sekaran (2013) a questionnaire is a set of questions that are arranged in an orderly and structured way to record the answers of respondents. This type of research is research using quantitative methods. Quantitative research is data measured on a numerical scale which can then be analyzed using statistical analysis Indrianto and Supomo (2002). This study is intended to determine the effect of the level of attitude and organizational support for its intention in conducting whistleblowing with the locus of commitment as an intervening variable.

### **C. Data Collection Technique**

The data used in this study are primary data obtained directly from the source. The data used in the form of opinions from research subjects were collected using the survey method through a questionnaire.

The sampling technique used was convenience method, by taking samples based on the availability of elements or ease of getting them. The samples are taken/selected because the sample are in the right time and place.

The data collection method used is the survey method. In surveys, data were collected from respondents using a questionnaire. Data

collection has carried out by researchers by distributing questionnaires directly to the respondents and the questionnaires that had been distributed would be taken or waited according to the agreement with the respondent.

#### **D. Operational Definitions of Research Variables**

Based on the operational definitions, this research has a operational definitions:

##### **1. Dependent Variable: Whistleblowing Intention**

The dependent variable is the type of variable that is explained or influenced by the independent variable. The dependent variable in this study is the intention to take whistleblowing action. Whistleblowing is an act of disclosure to an authorized external party or the public about the existence of what is believed to be immoral behavior and unlawful that can harm the organization and the interests of internal parties (higher management) or external parties. The party reporting the immoral act is called the whistleblower. A whistleblower is a person (an internal party in an organization) who notifies the alleged abuse of authority, fraud, or legal non-compliance or code of ethics in an organization to the public or related parties who have power.

## 2. Independent Variables

The independent variable is a variable that gives effect to the dependent variable. The independent variable used in this study consisted of attitude and organizational support.

### a. Attitude

Attitudes or commonly known as attitudes toward behavior are conceptually defined as a form of response, belief and belief that someone in something useful or not, beneficial or not when going to do an attitude Ajzen (1991), or in short can be defined as the level of confidence someone that by doing whistleblowing will benefit or benefit himself and other people who do the whistleblowing itself.. Five items were given at random after the whistleblowing case scenario and measured using five Likert scales. Point 1 shows "Strongly Agree". Point 2 shows "Agree". Point 3 shows "Neutral", Point 4 shows "Disagree", while point 5 shows "Strongly Disagree".

### b. Organizational Support

Eisenberger et al. (1986) in his research adopted the theory of social exchange. He believes that the perceived organizational support perceived by employees underlies the employee's decision in his commitment to the organization. Organizations that have a good perception of organizational support will cause employees to feel comfortable in every

decision taken, one of which is related to reporting if there is an unethical action in the organization Alleyne et al. in Saud (2016). Five items of statements are presented randomly after a whistleblowing intention case scenario and are measured using five Likert scales. Point 1 shows "Strongly Agree". Point 2 shows "Agree". Point 3 shows "Neutral", Point 4 shows "Disagree", while point 5 shows "Strongly Disagree".

### 3. Intervening Variables

Intervening variables are variables that affect the relationship between the independent variable and the dependent variable indirectly. The intervening variable in this study is the Locus of commitment. Locus of commitment in the direction of someone's loyalty regarding their commitment whether they are more biased towards the organization or against coworkers who conflict with one another.

**Table 2.1**  
**Operationalization of Variables**

Variables		Dimension	Indicator
Dependent Variable	Whistleblowing Intention	Internal	The likelihood of respondents reporting whistleblowing cases to internal parties (higher management).
		Exsternal	The likelihood of respondents reporting whistleblowing cases to external parties (authorities/public).

Variables		Dimension	Indicator
Independen Variable	Attitude	Attitude	How is the attitude of the respondent to the occurrence of whistleblowing cases.
Independen Variable		The action	What is the respondent's actions in the event of a whistleblowing case.
			Confidence in dealing with all the problems that occur.
			High self-confidence
Independen Variable	Organizational Support	The concern	Organizational awareness of employee job satisfaction.
			The organization considers the purpose and value of employees to the maximum.
		The concern	Organizational openness to the opinions of employees.
Intervening Variable	Locus of commitment	Willingness to try earnestly in the interests of the organization	Loyal attitude towards the occupied profession.
			The profession gives a great enthusiasm for individuals to achieve work performance.
			The organization always assists individuals in handling each important case.

Variables	Dimension	Indicator
-----------	-----------	-----------

Variable Intervening	Locus of Commitment	Confidence and appropriateness of organizational attitudes and goals	Confidence that the profession is occupied is the best choice that has been taken.
			Compliance with the rules applied by the profession.
			Conformity to the values adopted by the profession.
			Compliance with professional policies.
Variable Intervening	Locus of Commitment	A strong desire to remain a member of the organization	Confidence to remain a member of the profession being pursued.
			Organizations make decisions correctly, favoring organizations or partners who conflict with one another.

### E. Data Analysis Method

Data analysis is a method used in processing the data obtained, to obtain an analysis result or test result. The data obtained from research could not be used directly, but it needed to be processed first so that the data can provide information that can be understood, thorough and clear. This study used the help of computer statistical software SPSS version 22.0 to perform data processing.

#### 1. Descriptive Statistics Analysis

Descriptive statistical analysis uses to describe the minimum, maximum, mean and standard deviation of each variable studied.

## 2. Instrument Quality Test

In this research, the validity and reliability of all variables would be tested to ascertain whether these variables are by the requirements set. Further explanation of the validity and reliability test is as follows:

### a. Validity test

Data validity testing is used to measure the validity of a questionnaire. A questionnaire is considered valid if the questions on the questionnaire can reveal something measured by the questionnaire Ghozali (2011). In this case, the instrument can measure the construct as expected by the researcher. Three approaches can be used to measure validity, namely, content validity, criterion-related validity, and construct validity (Indriantoro & Supomo, 2002).

This significant test compares the correlation between the value of each question item with the total value. If the total value of the coefficients of each question item exceeds a significant value, then the question is invalid. The way to measure the construct validity is to look for correlations between each question with a total score using the moment product correlation technique. To test the correlation coefficient it uses a significant level of 5% if  $r_{count} > r_{table}$  then the question is valid.



#### b. Reliability Test

Reliability is a measurement for a symptom, the higher the reliability of a measuring instrument, the more stable the tool is for use. Measuring instruments are said to be reliable if used to measure repeatedly in relatively the same conditions, will produce the same data or a slight variation Ghozali (2011). The level of reliability of a variable can be seen from the results of the Cronbach Alpha ( $\alpha$ ) statistics of a variable said to be reliable if it gives a Cronbach Alpha value  $> 0.60$  (Ghozali, 2011).

### 3. Classical Assumption Test

The classic assumption test is used to detect the presence or absence of a classic assumption deviation or the multiple regression equation used. This test consists of a normality test, a multicollinearity test, and a heteroscedasticity test.

#### a. Normality test

Normality Test is intended to test whether, in the regression model, confounding or residual variables have a normal distribution of Ghozali (2011). This test uses the Kolmogorov – Smirnov Test. If the probability value  $> 0.05$  then the regression model meets the assumption of normality. A good regression model is the distribution of interval data or close to normal. To detect normality, you can also view the

normal P-P plot of Standardized Residual regression. Detection by looking at the spread of data (points) on the diagonal axis of the graph (Sugiyono, 2012).

b. Multicollinearity Test

Multicollinearity Test aims to test whether the regression model found a correlation between independent variables (Independent). That is, between variables contained in the model have a perfect relationship (Algifari, 2011). A good regression model should not occur the correlation between independent variables. Multicollinearity test results can be known from the indigo Variance Inflation Factor (VIF). If  $VIF < 10$  and  $\text{tolerance} > 0.1$ , it can be said that the regression model does not have multicollinearity disorder (Ghozali, 2011).

c. Heteroscedasticity test

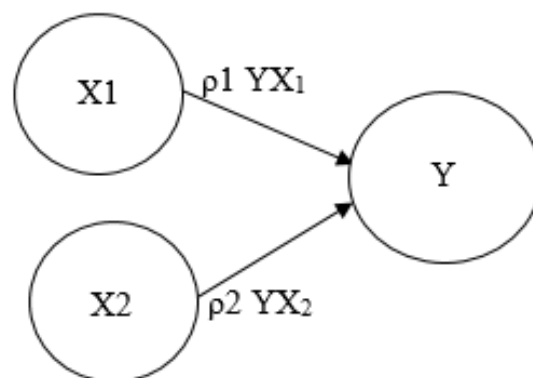
Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from residuals one observation to another. To detect Heteroscedasticity was performed by the Glejser test for the absolute value of residual to independent variables (Gujarati in Sari, 2006). If the sig value  $> 0.05$  then heteroscedasticity does not occur.

## F. Hypotheses Testing

The hypothesis testing tools H1, H2, H3, H4, H5, H6a, H6b are path analysis using the Statistical Package for social sciences (SPSS) version 22 program which is tested according to the path analysis model as shown above. Each line between variables has a path coefficient to measure the effect of the independent variable in explaining its effect on the dependent variable. The path coefficient value is calculated using regression analysis. Path analysis is used to estimate direct and indirect relationships with a confidence level of 95% or  $\alpha$ : 5%

Path analysis is a test to estimate the causal relationship between variables, whether there is a direct or indirect relationship of each research variable. Path analysis in this study uses a standardized regression coefficient, which the research model  $\rho_1$ ,  $\rho_2$ ,  $\rho_3$ ,  $\rho_4$ ,  $\rho_5$  will be calculated by making two regression equations that show the hypothesized relationship. The regression equation is as follows:

### Substructure 1



**Picture 2.1: Research Model for Hypotheses 1 and 2**

**Where:**

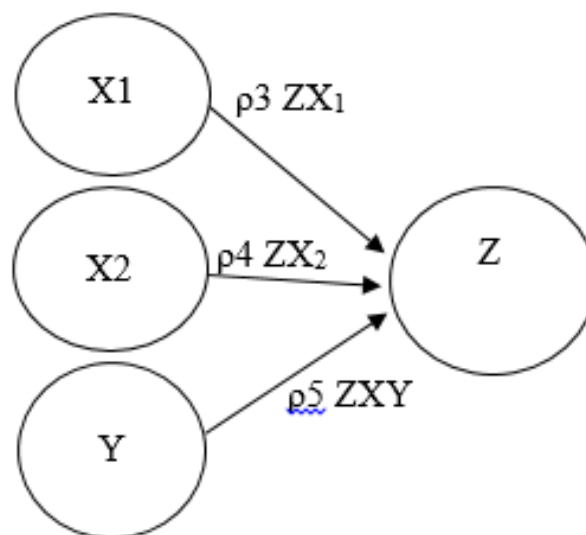
**X1 : Attitude**

**X2 : Organizational support**

**Y : Locus of commitment**

$$OC = \rho_1 S + \rho_2 PC + \varepsilon \dots \dots \dots (H1, H2)$$

### Substructure 2



**Picture 2.2: Hypothesis Test for H3,H4 dan H5**

**Where:**

**X1 : Attitude**

**X2 : Organizational support**

**Y : Locus of commitment**

**Z : Whistleblowing intention**

$$WI = \rho_3 S + \rho_2 PC + \rho_5 OC + \varepsilon \dots \dots \dots (H3,H4,$$

H5)

Testing that aims to measure how far each of the independent variables in explaining the dependent variable can be done by looking

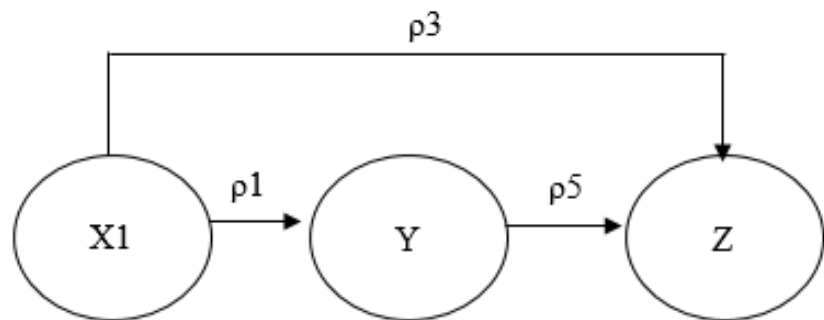
at the significance value of 0.05 ( $\alpha = 5\%$ ). If the significance value  $< 0.05$  ( $\alpha = 5\%$ ) and has a standardized regression coefficient in the direction of the research hypothesis, it can be said that the hypothesis P3, P4, P5 Attitude, Organizational Support, Locus of Intention Commitment to Conduct Whistleblowing is accepted. That is, the independent variable partially influences the dependent variable.

This test also aims to determine the direct or indirect influence of the independent variable Attitude and Organizational Support for Whistleblowing Intention as a dependent variable, can be done by interpreting using the path coefficient (path). The test is said to have a direct effect if organizational attitudes and support affect Whistleblowing Intention and it is said that indirect influence if attitudes and organizational support affect Whistleblowing Intention is mediated by the Locus of commitment variable as an intervening variable.

A hypothesis using intervening can be said to be accepted if it meets the following conditions:

1. There is a significance between independent variables and intervening variables.
2. There is a significance between the independent variables and the dependent variable.
3. Intervening variables are significant in the dependent variable.
4. Standardize coefficient of an indirect effect  $\geq$  of the square of standardizing coefficient of direct effect.

### Hypotheses Testing 6a

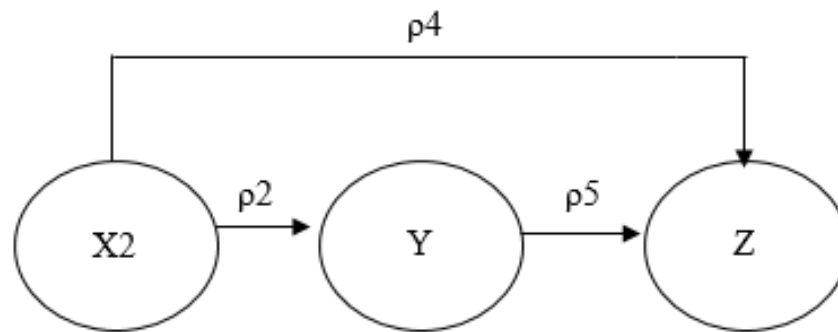


**Picture 2.3 : Hypotheses testing H6a**

$$(\rho_1 * \rho_5) \geq \rho_3^2 \dots\dots\dots (H6a)$$

The effect of Locus of Commitment which mediates Attitude indirectly occurs if the comparison of indirect effects, namely standardize coefficient from Attitude to organizational support, ( $\rho_1$ ) multiplied by standardizing coefficient from Organization to Whistleblowing Intention ( $\rho_5$ ) is greater than the square of direct effect ie Attitude to Whistleblowing Intention ( $\rho_3$ ).

### Hypotheses Testing 6b



**Picture 2.4 : Hypotheses testing H6b**

$$(\rho_2 * \rho_5) \geq \rho_4^2 \dots\dots\dots (H6b)$$

The effect of Locus of Commitment which mediates attitude indirectly occurs if the comparison of indirect effects is standardized coefficient of organizational support to Locus of Commitment, ( $\rho_2$ ) multiplied by standardizing coefficient of Organizational Support to Whistleblowing Intention ( $\rho_5$ ) is greater than the square of direct influence ie Attitude to Whistleblowing Intention ( $\rho_4$ )