

CHAPTER IV
RESULT AND DISCUSSION

A. Research's Object/Subject Description

This study used primary data obtained or collected through questionnaires at Muhammadiyah University of Yogyakarta located in Brawijaya Street, Kasihan, Bantul, Yogyakarta. The distribution and return of the questionnaires began on August 12, 2019 until September 15, 2019. Below is the table of questionnaire distribution list:

Table 4. 1
Questionnaire Distributed

Explanation	Total	Percentage
Questionnaire distributed	115	100%
Questionnaire not returned	5	4.34%
Questionnaire returned	110	95.66%
Questionnaire not fully answered	6	4.28%
Questionnaire can be processed	104	91.38%

Source: Primary Data Processed, 2019

Based on the data from table 4.1, the total questionnaire distributed were 115 papers. There were 5 questionnaires which cannot be taken, so that there were 110 questionnaires returned. The questionnaires which were not fully filled were 6 papers so that they cannot be processed. Therefore, the number of questionnaires that can be processed was 104.

To recruit the respondent, the researcher went to the research location and distributed the questionnaire directly to the respondent. In addition to distributing questionnaires directly, researchers also distributed questionnaires online. The online questionnaire in this study used Google Form as the medium. Besides making it easier for researchers to get Google Form responses, it also shortened the time because researchers can get responses without having to meet face to face with the respondents. Based on data collected from the field through questionnaire obtained from respondents, an overview of the characteristics of respondents based on gender, age, semester and jobs want to be was obtained.

The data of respondents categorized by gender are as follows:

Table 4.2
Respondent Gender Categorization

No	Respondent	Frequency	Percentage
1	Male	58	55.8%
2	Female	46	44.2%
Total		104	100%

Source: Primary Data Processed, 2019

Based on the data from table 4.2, the total respondent were 104 respondents. Based on these data, it can be said that male respondents was dominant with a percentage of (55.8%) or as many as 58 people, and 46 of them were female with percentage of (44.2%).

The data of respondents categorized by Age are as follows:

Table 4.3
Respondent's Age Categorization

No	Respondent's Age	Frequency	Percentage
1	< 20 years	58	55.8%
2	> 20 years	46	44.2%
Total		104	100%

Source: Primary Data Processed, 2019

Based on the data from table 4.3, the total respondents were 104 respondents with fifty eight of them were in the age under 20 years old (55.8%), and the rest or forty two of them were in the age above 20 years (44.2%). That categorization indicates that the respondents who are under 20 years old were dominant in fulfilling the questionnaire.

The data of respondents categorized based Semester are as follows:

Table4.4
Respondent's Semester Categorization

No	Semester	Frequency	Percentage
1	3	23	22.1%
2	5	38	36.6%
3	7	43	41.3%
Total		104	100%

Source : Primary Data Processed, 2019

Based on the data from table 4.4, the total respondents were 104 respondents in which 23 of them (22.1%) were from semester 3; 38 of them (36.6%) were from semester 5; and 43 of them (41.3%) were semester 7.

Those categorization indicates that the respondents who are in semester 7 were dominant to fulfill the questionnaire.

The data of respondent categorized by Jobs want to be are as follows:

Table 4. 5
Respondent's Jobs want to be

No	Respondent's Type of Work	Frequency	Percentage
1	Accountant	30	28.9%
2	Entrepreneur	28	26.9%
3	Auditor	26	25%
4	others	20	19.2%
Total		104	100%

Source : Primary Data Processed, 2019

Based on the data from table 4.5, the total respondent were 104 respondents with 30 of them (28.9%) choose to be the accountant as their carrer afer graduation, 28 of them (26.9%) choose to be the entrepreneur as their career after graduation, 26 of them (26%) choose to be an auditor as their career after graduation, and the 20 of them (19.2%) choose the others as their career after graduation such as tax consultant, banker, broker and the others. Those categorization, indicat that the respondents who choose the accountant career were dominant in fulfilling the questionnaire.

B. Instrument Data Testing

1. Descriptive Statistic Test

Descriptive statistical analysis is used to explain the characteristics of a variable that will be examined in a situation so that the data presented can be easily understood and is informative. Descriptive analysis illustrates characteristics of the data based on the number of samples, minimum value, maximum value, mean, and standard deviation of each variable. The independent variables in this research were religiosity, organizational commitment, locus of control and retaliation, while the dependent variable is whistleblowing intention.

The following is a descriptive statistical test:

Table 4. 6
Descriptive Statistic Test

	RGS	OC	LOC	RTS	WSB
N	104	104	104	104	104
Mean	29.74	58.39	25.29	25.77	18.96
Min	22	48	18	21	15
Max	35	81	30	35	25
Std.Deviation	2.956	6.878	2.598	4.158	3,544

Source : Primary Data Processed, 2019

The religiosity variable with 104 data yield a minimum value of 22, values a maximum of 35, a mean of 29,74, a standard deviation of 2,956. Organizational commitment variable with 104 data yield a minimum value of 48, values a maximum of 81, a mean of 58,39, a standard deviation of 6,878. Locus of control variable variable with 104 data yield a minimum value of 18, values a maximum of 30, a mean of 25,29, a standard deviation of 2,598, retaliation variable with 104 data yield a minimum

value of 21, a maximum value of 35, a mean of 25.77, and standard deviation 4,158. Whereas the whistleblowing intention variable with 104 data yields a minimum value of 15, a maximum of 25, a mean of 18,96 and a standard deviation of 3,544.

2. Validity Test

The question item is declared valid if $r_{\text{results}} > r_{\text{table}}$ at the level significant 5% (Ghozali, 2011). To determine the value of r_{table} can be done by $df = \text{degree of freedom} - 2$. In this case, the value of df can be found by the formula of $df = 104 - 2 = 102$ with a significance level of 5%. The result is the figure of 0.1927. It means the standard of an item or the variable is declared valid if $r_{\text{results}} > 0.1927$. Meanwhile, to find r_{results} the results can be seen in the corrected item - total correlation column.

The validity of each statement item can be seen in the table below:

Table 4. 7
Validity Test Religiosity (RGS)

Instrument	Pearson Correlation	R Table	Explanation
RGS 1	0.474 **	0,1927	Valid
RGS 2	0.611**	0,1927	Valid
RGS 3	0.754**	0,1927	Valid
RGS 4	0.705**	0,1927	Valid
RGS 5	0.641**	0,1927	Valid
RGS 6	0.637**	0,1927	Valid
RGS 7	0.622**	0,1927	Valid

Source : Primary Data Processed, 2019

Based on table 4.7, the validity test showed that all statement instruments on each variable have a pearson value correlationn > 0.1927 .

Therefore, all items are declared valid.

Table 4. 8
Validity Test Organizational Commitment (OC)

Instrument	Pearson Correlation	R Table	Explanation
OC1	0.335 **	0,1927	Valid
OC2	0.434**	0,1927	Valid
OC3	0.555**	0,1927	Valid
OC4	0.576**	0,1927	Valid
OC5	0.214**	0,1927	Valid
OC6	0.581**	0,1927	Valid
OC7	0.572**	0,1927	Valid
OC8	0.526**	0,1927	Valid
OC9	0.448**	0,1927	Valid
OC10	0.721**	0,1927	Valid
OC11	0.712**	0,1927	Valid
OC12	0.714**	0,1927	Valid
OC13	0.762**	0,1927	Valid
OC14	0.572**	0,1927	Valid
OC15	0.606**	0,1927	Valid
OC16	0.628**	0,1927	Valid

Source : Primary Data Processed, 2019

Based on table 4.8, the validity test showed that all statement instruments on each variable have a pearson value correlationn > 0.1927 .

Therefore, all items are declared valid.

Table 4. 9
Validity Test Locus of Control (LOC)

Instrument	Pearson Correlation	R Table	Explanation
LOC1	0.603 **	0,1927	Valid
LOC2	0.585**	0,1927	Valid
LOC3	0.640**	0,1927	Valid
LOC4	0.700**	0,1927	Valid
LOC5	0.663**	0,1927	Valid
LOC6	0.667**	0,1927	Valid

Source : Primary Data Processed, 2019

Based on table 4.9, the validity test showed that all statement instruments on each variable have a pearson value correlationn > 0.1927 . Therefore, all items are declared valid.

Table 4. 10
Validity Test Retaliation (RTS)

Instrument	Pearson Correlation	R Table	Explanation
RTS1	0.783 **	0,1927	Valid
RTS2	0.847**	0,1927	Valid
RTS3	0.787**	0,1927	Valid
RTS4	0.817**	0,1927	Valid
RTS5	0.857**	0,1927	Valid
RTS6	0.862**	0,1927	Valid
RTS7	0.828**	O,1927	Valid

Source : Primary Data Processed, 2019

Based on table 4.10, the validity test showed that all statement instruments on each variable have a pearson value correlationn > 0.1927 . Therefore, all items are declared valid.

Table 4. 11
Validity Test Whistleblowing (LOC)

Instrument	Pearson Correlation	R Table	Explanation
WSB1	0.849**	0,1927	Valid
WSB2	0.939**	0,1927	Valid
WSB3	0.952**	0,1927	Valid
WSB4	0.937**	0,1927	Valid
WSB5	0.931**	0,1927	Valid

Source : Primary Data Processed, 2019

Based on table 4.11, the validity test shows that all statement instruments on each variable have a Pearson value Correlationn > 0.1927 . Therefore, all items are declared valid.

4. Reliability Test

A questionnaire is said to be reliable if someone's answers to statements are consistent over time (Ghozali, 2011). Test Instrument reliability is done by calculating the value of Cronbach's Alpha. If the Cronbach's Alpha value > 0.70 , the variable is said to be reliable/

Table 4. 12
Reliability Test

Variables	Cronbach's Alpha	Explanation
Religiosity (X1)	0.746**	Reliable
Organizational Commitment (X2)	0.726**	Reliable
Locus of Control (X3)	0.714**	Reliable
Retaliation (X4)	0.922**	Reliable
Whistleblowing (Y)	0.956**	Reliable

Source : Primary Data Processed, 2019

Based on table 4.12, Reliability test results above, it can be said that all variables in the study are reliable because the whole the variables have a Cronbach's Alpha value > 0.70 . This shows that if the instrument is used again in the same study, it will produce consistent answers that are relatively the same as the previous answer.

5. Normality Test

Normality test is used to determine whether the residual value of the regression has a normal distribution. If value residues are normally distributed, then it is said to meet the assumption of normality. If the

Kolmogorov Smirnov test results show a significance value > 0.05 then it can be said that the residues are normally distributed (Nazaruddin and Basuki, 2015).

Table 4. 13
Normality Test

No	KolmogorovSmirnov Z	Standard Value	Explanation
1	0.727	0.05	Normally distributed

Source : Primary Data Processed, 2019

The result of normality test showed that the calculation using One-Sample Kolmogorov-Smirnov Test was normally distributed. The significant value from its normality test showed in the value of 0.727 which is more than 0.05. Based on this test, it could be concluded that the regression model in this research are fulfilled the normality assumption.

6. Multicollinearity Test

This test is used to determine whether the regression model found a correlation between independent variables. Testing is done by measuring the magnitude of the correlation between independent variables. If any strong correlation between two independent variables is strong, then it said to have multicollinearity problems.

Table 4. 14
Multicollinearity Test

Variable	Tolerance	VIF	Multicollinearity
Religiosity	0.905	1.105	No
Organizational Commitment	0.957	1.045	No
Locus of Control	0.724	1.382	No
Retaliation	0.800	1.250	No

Source : Primary Data Processed, 2019

Based on table 4.14, Multicollinearity test results above, the tolerance for each independent variable > 0.10 and VIF for each independent variable < 10 . Thus, the equation model regression does not have multicollinearity problems.

7. Heteroscedasticity Test

Regression models that meet the requirements are those which share the similarity of the variance from one observation residual to other remains (Nazaruddin and Basuki, 2015). Heteroscedasticity test using Glejser test was done by looking at the Abs_Res Coefficients table; if sig > 0.05 then there is no heteroscedasticity problem.

Table 4. 15
Heteroscedasticity Test

Variable	Significant Value	Alpha Significant	Heteroscedasticity
Religiosity	0.385	> 0.05	No
Organizational Commitment	0.447	> 0.05	No
Locus of Control	0.058	> 0.05	No
Retaliation	0.347	> 0.05	No

Source : Primary Data Processed, 2019

Table 4.15. shows that each variable has a value $\text{sig} > \alpha 0,05$ which is 0,385, 0,447, 0,058 and 0,347 which means concludes that no one is exposed to the problem of heteroscedasticity.

C. Hypothesis Test and Data Analysis

a. Determination Coefficient Test Results (Adjusted R2)

This test is done to find out how much the ability of the independent variable explain the dependent variable. This test done by identifying the value in the Adjusted R Square column. Below is a Summary Model table that explains the results.

Test coefficient of determination:

Table 4. 16
Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,523 ^a	,274	,244	3,081

a. Predictors: (Constant), RTS, RGS, OC, LOC

Source : Primary Data Processed, 2019

Based on the table 4.16 above, the Adjusted R Square value of 0.244 showed that religiosity, organizational commitment, locus of control and retaliation are able to explain whistleblowing variable by 24.4%, while the remaining 75.6% by the variable other independents are not examined.

b. F Test

F test was done to test the effect of independent variables (X) to the dependent variable (Y) as a whole (simultaneous).

Table 4. 17
Simultaneously Significant Test (F Test)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	353,973	4	88,493	9,321	,000 ^a
	Residual	939,873	99	9,494		
	Total	1293,846	103			

a. Predictors: (Constant), RTS, RGS, OC, LOC

b. Dependent Variable: W

Source : Primary Data Processed, 2019

Based on the table 4.17 above, it can be seen that there is a result of a significance value of $0.00 < 0.05$. Then, the F value is also more than F table, F value $9.321 > 3.93$. In this way, religiosity, organizational commitment, locus of control and retaliation all together affect the whistleblowing intention

c. T Test

The t test was used to measure how far the constant significance of each independent variable individually influences the dependent variable partially (separately).

Table 4. 18
Partial Test (T Test)
Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,364	4,333		-,084	,933
	RGS	,264	,108	,220	2,444	,016
	OC	,013	,045	,024	,280	,780
	LOC	,034	,137	,025	,250	,803
	RTS	-,383	,082	-,450	-4,694	,000

a Dependent Variable: W

Source : Primary Data Processed, 2019

Based on table 4.18, religiosity, organizational commitment, locus of control and retaliation variables respectively has a significance of 0.016 , 0.780, 0.803. and 0,000

Hypothesis 1 Test Results: Religiosity influences intention Whistleblowing.

Hypothesis 1 test results can be seen in table 4.18. Religiosity variable has a significance level of $0.016 < \alpha 0.05$, so H1 is accepted, Religiosity variable had positive effect on doing whistleblowing intentions.

Hypothesis 2 Test Results: Organizational comitment influences intention Whistleblowing.

Hypothesis 2 test results can be seen in table 4.18. Organizational Commitment variable had a significance level of $0.780 > \alpha 0.05$, so H2 is rejected, Organizational Commitment variable has no effect on doing whistleblowing intentions.

Hypothesis 3 Test Results: Locus of control influences intention Whistleblowing.

Hypothesis 3 test results can be seen in table 4.18. Locus of Control variable had a significance level of $0.803 > \alpha 0.05$, so H3 is rejected. Locus of control variable had no effect on doing whistleblowing intentions.

Hypothesis 4 Test Results: Retaliation influences intention Whistleblowing.

Hypothesis 4 test results can be seen in table 4.18. Retaliation variable had a significance level of $0.000 < \alpha 0.05$ and the Unstandardized coefficients B value was negative so it is in line with the hypothesis. So H4 is Accepted, retaliation variable has negative effect on doing whistleblowing intentions.

D. Discussion (Interpretation)

This study tested the influence of religiosity, organizational commitment, locus of control, and retaliation towards whistleblowing intentions. Based on the results of the hypothesis testing that has been done, the discussion of the independent and dependent variables are as follows:

1. The influence of religiosity towards whistleblowing intention.

The results of testing the level of religiosity variable had a significance value of 0.016 and a regression coefficient of 0.264. This gives the meaning that H1 is accepted, so it can be said that the level of religiosity has a significant positive effect on the desire to do whistleblowing. This also proves that if the level of religiosity increases by one unit, the desire

to do whistleblowing increases by 0.264 units. Thus, if the level of religiosity is higher, then one's intention to do whistleblowing will also increase.

This indicates that students who have a high level of religiosity necessarily have the will or intention to conduct whistleblowing. This research is in line with previous research conducted by Putri (2015) that states that religiosity influences intention of reporting the wrongdoing. Religiosity can be interpreted as how far one's knowledge and level of understanding of religion, how strong one's beliefs, one's implementation of worship and upholding rules, as well as how deep one's appreciation of the religion professed and trusted. This is reinforced by the results of previous studies by Nafisah and Purnamasari (2018) which claims that if a person already has a high level of religiosity, the desire to do whistleblowing will also be high.

2. The influence of organizational commitment towards whistleblowing intention.

The results of testing organizational commitment variables had a significance value of 0.780 and a regression coefficient of 0.013. This means that H2 is rejected. So, it can be said that organizational commitment has no effect on the desire for whistleblowing. The results of this study are in line with research by Andrie (2016) who finds that there is no effect of organizational commitment on whistleblowing intention among East Java BPKP employees, and also research from Ahmad (2012)

which states that organizational commitment does not influence the intention to carry out whistleblowing actions.

Students with higher organisational commitment are more likely to whistleblow. Basically, the students level of commitment to their organisations will determine how far they will go in acting on their internal whistleblowing intentions. However, there appears to be a lack of studies investigating the effect of organizational commitment and whistleblowing intentions. Contrary to expectations, the results of the study failed to show support for Hypothesis 2. The results of this study with the previous study differences in respondents. In this study the majority of respondents are students who haven't had a sense of belonging within the organization rather than those who already have a sense of belonging or those who have worked.

Logically, if an employee has loyalty to his/her organization, then the employee will always want to do anything to protect the organization or company from a destruction. The higher the commitment that someone has towards the organization, the more improved will someone's intention to report fraud in hope of minimizing the wrongdoing in the organization. Likewise, the higher the organizational commitment owned by employees, the higher the intention to take whistleblowing action. Hence, the employee will be more likely to achieve organizational prosperity.

3. The influence of locus of control towards whistleblowing intention.

The results of testing locus of control variables had a significance value of 0.803 and a regression coefficient of 0.034. This means that H3 is rejected. So, it can be said that locus of control has no effect on the desire for whistleblowing intentions.

This can be interpreted that lower level of locus of control reduces the intention to carry out whistleblowing. The result of this study supports the results of research conducted by Joneta (2016) and Prasasti (2017) which revealing that locus of control do not have an influence on the intention to do whistleblowing. Locus of control which is an individual's control over their work and their belief in self-success. This research is not supported by previous research conducted by Ajzen (1991) that consistently states that locus of control affects one's behavior. Locus of control is a characteristic of personality which is thought to influence intentions indirectly.

4. The influence of retaliation towards whistleblowing intention.

The results of testing the level of Retaliation variable had a significance value of 0.000 and a regression coefficient of -0.383 and the unstandardized coefficients B value was negative. This gives the meaning that H4 is accepted. So, it can be said that the level of retaliation has a significant negative effect on the desire to do whistleblowing.

So, the lower the retaliation rate, the higher the intention to do whistleblowing. And vice versa. The result of this study indicate that the

correlation between retaliation, whistleblowing and the theory of reasoned action is true. Fear of retaliation can be a strong reason to decide not to do whistleblowing or to remain silent. They do not dare to do whistleblowing for fear of the impact they will receive. And the thing that adds to a person's reasons for not doing whistleblowing is because of the lack of specific legal protection for whistleblowers. They may receive threats or pressures that endanger them that can even harm their family members. An example is the act of kidnapping family members, terror threats of murder and even murder. This makes auditors who find the indications of fraud prefer to remain silent and have no willingness to do whistleblowing.

The results of this study are in line with the results of research by Fatoki (2013), Larasati (2015) and (Abdilla, 2017) who finds that the higher the retaliation, the lower the intention or intention to do someone's whistleblowing will be

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