

CHAPTER V

CONCLUSION, SUGGESTION AND RESEARCH LIMITATION

A. Conclusion

The purpose of this research is to obtain the empirical evidence about the influence of degree religiosity, organizational commitment, locus of control and retaliation towards whistleblowing intention, the conclusion is as follows:

1. The result of hypothesis 1 is accepted. Religiosity influences whistleblowing intention
2. The result of hypothesis 2 is rejected. organizational commitment does not influence whistleblowing intention
3. The result of hypothesis 3 is rejected. Locus of control does not influence whistleblowing intention
4. The result of hypothesis 4 is accepted. Retaliation influences whistleblowing intention

B. Suggestion

1. Future researchers should add or expand the sample to not only recruit the students but also other samples.
2. Future researchers should more profoundly study whistleblowing, religiosity, organizational commitment, locus of control and retaliation
3. Future researchers should use alternative methods, such as interviews to reinforce statements from respondents.

C. Limitation

1. The sample of this study consisted of only undergraduate accounting students of Universitas Muhammadiyah Yogyakarta.
2. The low coefficient of determination (Adjusted R²) as resulted in this study lead to the rejection of most of the hypotheses.