

## TABLE OF CONTENTS

|  |      |
|--|------|
| THESIS APPROVAL .....                            | i    |
| DECLARATION OF ORIGINALITY .....                 | iii  |
| ABSTRACT .....                                   | iv   |
| ABSTRAK .....                                    | v    |
| MOTTO AND DEDICATION .....                       | vi   |
| ACKNOWLEDGEMENTS .....                           | vii  |
| TABLE OF CONTENTS .....                          | x    |
| LIST OF TABLES .....                             | xiii |
| LIST OF FIGURES .....                            | xiv  |
| LIST OF APPENDIX .....                           | xv   |
| CHAPTER I INTRODUCTION .....                     | 1    |
| 1.1. Background .....                            | 1    |
| 1.2. Problem Formulation .....                   | 9    |
| 1.3. Research Objectives and Contributions ..... | 10   |
| 1.3.1. Research Objectives .....                 | 10   |
| 1.3.2. Research Contributions .....              | 10   |
| 1.4. Systematic Writing .....                    | 11   |
| CHAPTER II LITERATURE REVIEW .....               | 13   |
| 2.1. Whistleblowing .....                        | 13   |
| 2.1.1. Definition of Whistleblowing .....        | 13   |
| 2.1.2. Intention .....                           | 14   |
| 2.1.3. Classification of Whistleblowing .....    | 15   |
| 2.1.4. Factors that Affect Whistleblowing .....  | 15   |
| 2.2. Theory of Planned Behavior .....            | 17   |
| 2.2.1. Attitude towards Behavior .....           | 18   |
| 2.2.2. Subjective Norms .....                    | 19   |
| 2.2.3. Perceived Behavioral Control .....        | 20   |
| 2.3. Retaliation .....                           | 21   |

|  |   |    |
|--|---|----|
| 2.4.                                   | Previous Studies .....  | 23 |
| 2.5.                                   | Research Model.....   | 32 |
| 2.6.                                   | Hypothesis Development .....  | 33 |
| 2.6.1.                                 | The Effect of Attitude towards Behavior on Whistleblowing Intention<br>33   |    |
| 2.6.2.                                 | The Effect of Subjective Norms on Whistleblowing Intention.....   | 34 |
| 2.6.3.                                 | The Effect of Perceived Behavioral Control on Whistleblowing<br>Intention .....   | 35 |
| 2.6.4.                                 | The Effect of Retaliation in Moderating Attitude towards Behavior,<br>Subjective Norms, and Perceived Behavioral Control on Whistleblowing<br>Intention ..... | 36 |
| CHAPTER III RESEARCH METHODOLOGY ..... |   | 38 |
| 3.1.                                   | Research Variables and Operational Definitions .....  | 38 |
| 3.1.1.                                 | Dependent Variable.....   | 38 |
| 3.1.2.                                 | Independent Variables.....  | 39 |
| 3.1.3.                                 | Moderating Variable .....   | 41 |
| 3.2.                                   | Research Population and Sample .....  | 42 |
| 3.3.                                   | Types and Sources of Data.....  | 43 |
| 3.4.                                   | Data Collection Method .....  | 43 |
| 3.5.                                   | Analysis Method .....   | 44 |
| 3.5.1.                                 | Descriptive Statistic Test.....   | 44 |
| 3.5.2.                                 | Validity Test.....  | 44 |
| 3.5.3.                                 | Reliability Test .....  | 45 |
| 3.5.4.                                 | Classic Assumption Test .....   | 45 |
| 3.5.5.                                 | Hypothesis Test.....  | 47 |
| CHAPTER IV RESULTS AND ANALYSIS .....  |   | 50 |
| 4.1.                                   | Description of Research Object .....  | 50 |
| 4.2.                                   | Data Analysis .....   | 54 |
| 4.2.1.                                 | Descriptive Statistical Results.....  | 54 |
| 4.2.2.                                 | Validity Test Results .....   | 56 |
| 4.2.3.                                 | Reliability Test Results .....  | 58 |
| 4.3.                                   | Classic Assumption Test .....   | 59 |
| 4.3.1.                                 | Normality Test Results.....   | 59 |
| 4.3.2.                                 | Multicollinearity Test Results .....  | 61 |
| 4.3.3.                                 | Heteroscedasticity Test Results .....   | 62 |

|        |  |    |
|--------|--|----|
| 4.4.   | Hypothesis Test Results .....  | 64 |
| 4.4.1. | Coefficient of Determination ( $R^2$ ).....  | 64 |
| 4.4.2. | Simultaneous Significance Test (F Test) .....  | 65 |
| 4.4.3. | Individual Parameter Significance Test Results (T Test) .....                              | 66 |
| 4.4.4. | Moderated Regression.....  | 67 |
| 4.5.   | Interpretation of Hypothesis Test Results .....  | 69 |
| 4.5.1. | The Relationship between Attitude towards Behavior and Whistleblowing Intention.....       | 69 |
| 4.5.2. | The Relationship between Subjective Norms and Whistleblowing Intention .....               | 71 |
| 4.5.3. | The Relationship between Perceived Behavioral Control and Whistleblowing Intention.....    | 72 |
| 4.5.4. | Retaliation weakens Attitude towards Behavior against Whistleblowing Intention.....        | 74 |
| 4.5.5. | Retaliation weakens the Subjective Norms against Whistleblowing Intention .....            | 75 |
| 4.5.6. | Retaliation weakens the Perceived Behavioral Control against Whistleblowing Intention..... | 76 |
|        | CHAPTER V CLOSING AND SUGGESTIONS .....  | 78 |
| 5.1.   | Conclusion .....   | 78 |
| 5.2.   | Research Limitations.....  | 79 |
| 5.3.   | Suggestions .....  | 79 |
|        | REFERENCES.....  | 81 |
|        | APPENDIX .....   | 86 |

## LIST OF TABLES

|                 |    |
|-----------------|----|
| Table 2.1.....  | 27 |
| Table 4.1.....  | 51 |
| Table 4.2.....  | 52 |
| Table 4.3.....  | 52 |
| Table 4.4.....  | 55 |
| Table 4.5.....  | 57 |
| Table 4.6.....  | 59 |
| Table 4.7.....  | 61 |
| Table 4.8.....  | 62 |
| Table 4.9.....  | 64 |
| Table 4.10..... | 64 |
| Table 4.11..... | 65 |
| Table 4.12..... | 66 |
| Table 4.13..... | 67 |
| Table 4.14..... | 68 |

## LIST OF FIGURES

|                   |    |
|-------------------|----|
| Figure 2. 1 ..... | 18 |
| Figure 2. 2 ..... | 33 |
| Figure 4. 1 ..... | 60 |
| Figure 4. 2 ..... | 60 |
| Figure 4. 3 ..... | 63 |

## LIST OF APPENDIX

|                  |     |
|------------------|-----|
| Appendix A ..... | 86  |
| Appendix B ..... | 94  |
| Appendix C ..... | 103 |