CHAPTER IV

RESEARCH FINDINGS AND ANALYSIS

A. General Description of Research Object

The object of this study was the employee of a Village-Owned Enterprise in the area of Bantul Regency, Special Region of Yogyakarta. The data in this study were collected by sending questionnaires to the respondents to fill out. Whereas for the re-collection of questionnaires carried out in agreement with the respondent in advance or by waiting for the questionnaire to be given back at the same day.

Table 4.1

Characteristics of Respondents Based on Questionnaire Filling

Information	Total	Percentage
Questionnaires distributed	50	100%
Return questionnaire	44	88%
Questionnaires that are not filled in completely	2	5%
Questionnaires are processed until the end	42	95%

Source : Primary data, 2018

Based on the survey results in October 2018, the number of questionnaires distributed was 50 questionnaires. In which, 44 questionnaires were returned. From the 44 questionnaires, 42 questionnaires could be processed until the end while the other 2 questionnaires could not be used because they were not filled in completely. Therefore end, there are only 42 questionnaires used for data processing and would pass the process of validity, reliability, multiple linear regression, and other test.

Table 4.2

Characteristics of Respondents Based on Office

Name of Village-Owned Enterprise	Total Respondents	Percentage
BUMDes Wonokromo	6	14.24%
BUMDes Tirtonirmolo	1	2.43%
BUMDes Tirtosari	3	7.32%
BUMDes Gadingsari	4	9.75%
BUMDes Dlingo	5	12.19%
BUMDes Sidomulyo	3	7.32%
BUMDes Tirtohargo	3	7.32%
BUMDes Sendangsari	1	2.43%
BUMDes Palbapang	1	2.43%
BUMDes Argorejo	3	7.32%
BUMDes Srimartani	4	9.75%
BUMDes Girirejo	4	9.75%
BUMDes Panggungharjo	4	9.75%
Total Village-Owned Enterprise	42	100%

Source : Primary data, 2018

Respondents of this study came from 14 Village-Owned Enterprises offices in Bantul Regency, Yogyakarta Special Region. Contributors to the highest number of respondents were from the Village-Owned Enterprises office in Wonokromo Village as much as 14.24%, followed by Village-Owned Enterprises Dlingo with a percentage of 12.19%, followed by Village-Owned Enterprises Gadingsari, Srimartani, Girirejo, and Panggungharjo as much as 9.75%, while in fourth place came from Village-Owned Enterprises Tirtosari, Sidomulyo, Tirtohargo, and Argorejo were 7.32% and in the last position were Village-Owned Enterprises Tirtonirmolo, Sendangsari, and Palbapang for each

presentation at 2.43% respectively and the total of Village-Owned Enterprise is 42.

B. Analysis of Respondents Characteristic

Characteristics of respondents observed in this study include gender, age, stratum, and length of work period. The results of frequency distribution about the characteristics of respondents that have been studied are presented as follows:

1. Gender Characteristic

The following is a table of the number of comparison of respondents based on the gender of the respondents.

Table 4.3

Characteristics of Respondents by Gender

Gender	Frequency	Percentage
Male	25	59.53%
Female	17	40.47%
Total	42	100%

Source : Primary data, 2018

Based on the above table it can be seen that out of a total of 42 respondents, there are 25 respondents who are male is 59.53%, while for respondents who were female is 40.47%. However, this does not affect research because the data are not taken into consideration in the processing of the research results.

2. Age Characteristic

The following is a table which compare the respondent based on their age.

Table 4.4

Characteristics of Respondents by Age

Age	Frequency	Percentage
20-30 years	14	33.33%
30-40 years	9	21.43%
40-50 years	14	33.33%
>50 years	5	11.91%
Total	42	100%

Source : Primary data, 2018

Based on table 4.4 it can be seen that out of a total of 42 respondents, there are 14 respondents aged 20-30 years is 33.33%. While for respondents aged 30-40 and 40-50 years is 21.43% and 33.33%. Finally, respondents who are over 50 years is 11.91%. But this does not affect the research because the data are not taken into consideration in the research.

3. Education Characteristic

The following table which compare the respondents by the education.

Tabel 4.5

Characteristics of Respondents by Education Strata

Education	Frequency	Percentage
SMA	14	33.33%
D3	6	14.29%
S1	22	52.38%
Total	42	100%

Source : Primary data, 2018

Based on table 4.5 it can be seen that out of a total of 42 respondents, 14 of them were high school graduates or if presented as much as 33.33%, while respondents with D3 education strata were 6 people with a percentage of 14.29%. The last is the respondent who has a S1 education as many as 22 people or if the percentage is 52.38%. But this does not affect the research because the data is not taken into account in the processing of research data.

4. **Work Period Characteristic**

The following is a table which compare the respondents based on work period.

Table 4.6

Characteristics of Respondents by Work Period

Work Period	Frequency	Percentage
<1 year	7	16.67%
1-5 years	25	59.52%
6-10 years	4	9.53%
11-20 years	5	11.90%
>20 years	1	2.38%
Total	42	100%

Source : Primary data, 2018

Based on the data above it can be seen that out of a total of 42 respondents, there are 7 respondents who have working period of less than 1 year or if presented is 16.67%, while for respondents who have working period of between 1-5 years as many as 25 people who are the largest number, if presented as much as 59.52%. For respondents who have a working period of 6-10 years as many as 4 people with a percentage of

9.53% and lastly there is only 1 respondent who has a service period of over 20 years with a percentage of 2.38%.

C. Descriptive Statistics Test

Descriptive statistical test in this study presents a number of data from each research variable, namely Personal Cost (PC), Perception of Severity of Cheating (PSF), Organizational Commitment (OC), and Intention to Conduct Whistleblowing Actions (WB). The data include information about the minimum value, maximum value, mean, and standard deviation of each of the research variable. The results of the descriptive statistics are presented in table 4.7 below:

Table 4.7

Result of Statistic Descriptive Test

	N	Minimum	Maximum	Mean	Std.Deviatiom
Personal Cost	42	3	15	7.55	3.285
Perception about Seriousness of Fraud	42	6	15	12.83	2.749
Organizational Commitment	42	37	75	62.71	10.730
Whistleblowing Intention	42	14	30	24.02	4.550

Source: SPSS output from primary data processed

Based on table 4.7, it can be seen that are 42 samples used in this research. Descriptive statistical test results are used to describe or explain the number of answers given by respondents in each research variable. The explanation is as follows:

1. The Personal Cost variable has a minimum value of 3, a maximum value of 15, and a mean of 7.55 with a value for the standard deviation of 3.285. It means that the minimum value of the personal cost variable is on scale and the maximum value is on Likert scale. While the average value of respondents' answers is on a scale of 3 in a Likert scale. While the standard deviation is quite small, namely 3,285. The median for this variable data is 8.5, which means that the average value is 7.5 smaller than the median.

2. The Perception about Seriousness of Fraud variable has a minimum value of 6, a maximum value of 15, and a mean of 12.83 with a value for the standard deviation of 2.749. It means that the minimum value of the perception about seriousness of fraud variable is on Likert scale and the maximum value is Likert scale. While the average value of respondents' answers is on a scale of 4 in a Likert scale. While the standard deviation is quite small, this is equal to 2.749. The median for this variable data is 11, which means that the average value of 12.83 is bigger than the median.

3. The Organizational Commitment variable has a minimum value of 37, a maximum value of 75, and a mean of 62.71 with a value for the standard deviation of 10.730. It means that the minimum value of the personal cost variable is on Likert scale and the maximum value is on Likert scale. While the average value of respondents' answers is on a scale of 4 in a Likert scale. While the standard deviation is quite small, namely 10,730. The median for this variable data is 56.5, which means that the average value of 62.71 is bigger than the median.

4. The Whistleblowing Intention variable has a minimum value of 14, a maximum value of 30, and a mean of 24.02 with a value for the standard deviation of 4.550. It means that the minimum value of the whistleblowing intention variable is on Likert scale and the maximum value is on Likert scale. While the average value of respondents' answers is on a scale of 4 in a Likert scale. While the standard deviation is quite small, namely 4,550. The median for this variable data is 22.50 which mean that the average value of 24.02 is biggerr than the median.

D. Instrument and Data Quality Test

1. Validity Test

According to Sugiyono in Lestari (2018) a research result can be said to be valid if there is a similarity between the data collected and the actual data that occurs in the object studied in the study. Validity test itself is one form of testing that has the purpose to prove the extent to which a measuring instrument can measure what should be measured so that a valid instrument can be obtained with a high level of validity. Validity test can be done by comparing r count with r table at a significance level of 5% or 0.05.

Meanwhile, in research by Ghozali (2011) stated that, an instrument is declared valid if the error probability level (sig) 0.05 and the calculated r value obtained > r table value. On the other hand, an instrument is declared invalid if the error probability level (sig) $\geq$ 0.05 and the calculated r value obtained < r table value.

Table 4.8

Validity Test Result of Personal Cost Variables

Question Item	Pearson Correlation (r calculated)	r table	Explanation
PC1	0.939	0.304	Valid
PC2	0.947	0.304	Valid
PC3	0.950	0.304	Valid

Source: SPSS output from primary data processed

Table 4.8 presents the results of the validity test for the independent variable personal cost with 3 items of questions which each question item has a Pearson Correlation value (r count) greater than r table (0.304) so that the data obtained for personal variables cost is declared valid. Validity test is then carried out on the independent variable perception about the seriousness of fraud. The results of the validity tests that have been carried out on these variables are presents in table 4.9 below:

Table 4.9

Validity Test Results of Perception about Seriousness of Fraud Variable

Question Item	Pearson Correlation (r calculated)	r table	Explanation
PCF1	0.925	0.304	Valid
PCF2	0.942	0.304	Valid
PCF3	0.906	0.304	Valid

Source: SPSS output from primary data processed

Table 4.9 shows the results of the validity test for the independent variable which is perception about the seriousness of fraud iit containts 3 questions in which each question item has a Pearson Correlation value (r

count) greater than r table (0.304) so that the data obtained for the variable

the perception of the seriousness of fraud is declare is valid.

Table 4.10

Validity Test Results of Organizational Commitment Variables

Question Item	Pearson Correlation (r calculated)	r table	Explanation
OC1	0.811	0.304	Valid
OC2	0.832	0.304	Valid
OC3	0.826	0.304	Valid
OC4	0.740	0.304	Valid
OC5	0.865	0.304	Valid
OC6	0.873	0.304	Valid
OC7	0.611	0.304	Valid
OC8	0.848	0.304	Valid
OC9	0.732	0.304	Valid
OC10	0.790	0.304	Valid
OC11	0.852	0.304	Valid
OC12	0.746	0.304	Valid
OC13	0.835	0.304	Valid
OC14	0.747	0.304	Valid
OC15	0.845	0.304	Valid

Source: SPSS output from primary data processed

Table 4.10 above presents the results of the validity test for independent variables organizational commitment. There are 15 questions in which each question item has a Pearson Correlation value (r count) greater than r table (0.304) so that the data obtained for organizational commitment variables is declared as valid.

Table 4.11

Validity Test Results of Whistleblowing Intention Variables

Question Item	Pearson Correlation (r calculated)	r table	Explanation
WB1	0.856	0.304	Valid
WB2	0.737	0.304	Valid
WB3	0.842	0.304	Valid
WB4	0.807	0.304	Valid
WB5	0.886	0.304	Valid
WB6	0.753	0.304	Valid

Source: SPSS output from primary data processed

Table 4.11 above shows the results of the validity test for the dependent variable for the intention to perform whistleblowing action with that consists of 6 questions, each question item has a Pearson Correlation value (r count) greater than r table (0.304) so that the data obtained for the intention to carry out whistleblowing actions variable is declared as valid.

2. **Reliability Test**

Reliability measurement was done by using Cronbach's Alpha statistical test. According to Sekaran in Lestari (2018) a research instrument has sufficient reliability if the Cronbach's real Alpha coefficient if it is greater or equal to 0.60. The reliability test results in this study are presented in table 4.12 as follows:

Table 4.12

Reliability Test Results

Variable	Cronbach's Alpha	Standard of Reliability	Explanation
PC	0.939	> 0.60	Reliable
PCF	0.913	> 0.60	
OC	0.958	> 0.60	
WB	0.898	> 0.60	

Source: SPSS output from primary data processed

Based on the results of table 4.12 above, the value of Cronbach's Alpha for all research variables are greater than 0.60 so it can be concluded that all the variables contained in this study are reliable which means that the statement or question in the questionnaire is consistent when applied on the same subject.

E. Classic Assumption Test

The classical assumption test carried out in this study includes normality test, multicollinearity test, and heteroscedasticity test the results of the tests are in the form of tables and also the explanation of the results of the table as follows:

1. Normality Test

Normality test is useful to know whether the residual value distributed normally or not. Good regression model happen if the result is normal. The normal P-P Plot standardized residual will provide the normality result in visual. Normal residual is when the dots location is around the diagonal line. The normality test carried out in this study is One Sample

Kolmogorov–Smirnov Test that is by looking at the significance value with standard 0.05. If the significance value > 0.05 then the data is normally distributed, whereas if the significance value is < 0.05, the data is not normally distributed (Ghozali, 2011). The results of the normality test are shown in the following results:

a. Substructure 1

Table 4.13

Result of Normality Test

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	42	0.072	Data is normally distributed

Source: SPSS output from primary data processed

According to the results of the normality test presented in table 4.13 above, it can be seen that the asymp value. Sig. (2 tailed) is 0.072 which is more than or > alpha ($\alpha = 0.05$). It means that residual data and normal distribution and regression models are suitable for use in this study. So we know if the residual value is distributed normally. Because the data is distributed normally so we can do the next test.

b. Substructure 2

Table 4.14

Result of Normality Test

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	42	0.066	Data is normally distributed

Source: SPSS output from primary data processed

We can see from the previous table above about the result of normality test that using one-sample kolmogorov-smirnov test. To know about the normality test of the data we should see the value of Asymp.Sig (2 tailed). Table 4.14 shows that and according to the results of the normality test, it can be seen that the asymp value. Sig. (2 tailed) is 0.066 > alpha ($\alpha = 0.05$), because 0.066 > 0.05 it means that the residual data and normal distribution and regression models are suitable for use in this study. Therefore if the residual value is distributed normally. The data is distributed normally too so we can do the next test.

c. Substructure 3

Table 4.15

Result of Normality Test

Type of Test	N	Sig	Explanation
One-Sample Kolmogorov-Smirnov Test	42	0.687	Data is normally distributed

Source: SPSS output from primary data processed

According to the results of the normality test presented in table 4.15 above, it can be seen that the asymp value. Sig. (2 tailed) is 0.687 > alpha ($\alpha = 0.05$) which means that residual data and normal distribution and regression models are suitable for use in this study.

2. **Multicollinearity Test**

Multicollinearity test has the aim to test whether the regression model found a correlation between independent variables. In a good regression model there should not be a correlation between independent variables.

The presence of multicollinearity symptoms can be seen from the tolerance value or the Variance Inflation Factor (VIF) value. The results obtained from the multicollinearity test are presented in the following table:

a. Substructure 1

Table 4.16

Result of Multicollinearity Test

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Personal Cost	0.311	3.214	Non Multicollinearity
Perception about Seriousness of Fraud	0.258	3.870	Non Multicollinearity
Organizational Commitment	0.296	3.382	Non Multicollinearity

Source: SPSS output from primary data processed

According to the results of the multicollinearity test presented in table 4.16 it can be seen that the variable Personal Cost has a VIF value of 3,214 < 10 and Tolerance of 0.311 > 0.1, while the Perception variable about the Severity of the Gap has a VIF value of 3,870 < 10 and Tolerance of 0.258 > 0.1, the variables Organizational Commitment has a VIF value of 3,382 < 10 and Tolerance of 0.296 > 0.1. So based on this it can be concluded that all independent variables have a VIF value < 10 and a Tolerance value > 0.1, which means that the regression model in this study does not experience multicollinearity.

b. Substructure 2

Table 4.17

Result of Multicollinearity Test

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	VIF	
Personal Cost	0.105	9.515	Non Multicollinearity
Organizational Commitment	0.225	4.446	Non Multicollinearity
Personal Cost*Organizational Commitment	0.235	4.249	Non Multicollinearity

Source: SPSS output from primary data processed

Table 4.17 above shows the results of the multicollinearity test. Based on the table above can be seen the results of the multicollinearity test of the variable personal cost and organizational commitment. It can be seen that the variable Personal Cost has a VIF value of 9,515 < 10 and Tolerance of 0.105 > 0.1, while for the Organizational Commitment variable has a VIF value of 4.446 < 10 and Tolerance of 0.225 > 0.1. So based on this it can be concluded that all the independent variables above, namely personal cost and organizational commitment have a VIF value < 10 and Tolerance value > 0.1, which means the regression model in this study does not experience multicollinearity.

c. Substructure 3

Table 4.18

Result of Multicollinearity Test

Independent Variable	Collinerity Statistics		Conclusion
	Tolerance Value	**VIF**	
Perception about Seriousness of Fraud	0.153	6.548	Non Multicollinearity
Organizational Commitment	0.248	4.028	Non Multicollinearity
Perception about Seriousness of Fraud *Organizational Commitment	0.115	8.715	Non Multicollinearity

Source: SPSS output from primary data processed

According to table above we can see the results of the multicollinearity test that explain about variable perception about seriousness of fraud and organizational commitment, it can be seen that the Perception variable about the Severity of the Gap has a VIF value of 6,548 < 10 and Tolerance of 0.153 > 0.1, and for the Organizational Commitment variable has a VIF value of 4,208 < 10 and Tolerance of 0.248 > 0.1.

Hence, based on this result it can be concluded that all independent variables have a VIF value < 10 and a Tolerance value > 0.1, which means that the regression model in this study does not experience multicollinearity.

3. **Heterocedasticity Test**

Heterocedasticity test is conducted to test whether in the regression model there is a residual variance inequality an observation to other observations. The heteroscedasticity test results in this study are presented as follows:

a. Substructure 1

Table 4.19

Result of Heterocedasticity Test

Dependent Variable	Independent Variable	Sig Value	Explanation
Whitleblowing Intention	Personal Cost	0.709	Non Heterocedasticity
	Perception about Seriousness of Fraud	0.975	Non Heterocedasticity
	Organizational Commitment	0.264	Non Heterocedasticity

Source: SPSS output from primary data processed

Based on the heterocedasticity test results shown in table 4.19 above, it is known that the variable Personal Cost has a significance value of 0.709 > alpha (α = 0.05), the Perception variable about the Severity of Cheating has a significance value of 0.975 > alpha (α = 0.05), and the Commitment variable The organization has a significance value of 0.264 > alpha (α = 0.05). This shows that all independent variables have a significance value greater than alpha that

is 0.05 so that the regression model in this study is declared free from heteroscedasticity problems.

b. Substructure 2

Table 4.20

Result of Heterocedasticity Test]

Dependent Variable	Independent Variable	Sig Value	Explanation
Whitleblowing Intention	Personal Cost	0.341	Non Heterocedasticity
	Organizational Commitment	0.989	Non Heterocedasticity
	Personal Cost*Organizational Commitment	0.089	Non Heterocedasticity

Source: SPSS output from primary data processed

Table 4.20 above shows the heteroscedasticity test results of the two variables in this study namely personal cost and organizational commitment. The explanation of the heteroscedasticity test results from the table is as follows, it can be seen that the Personal Cost variable has a significance value greater than the alpha value that is equal to 0.341 > alpha ($\alpha = 0.05$) and the Organizational Commitment variable also has a significance value greater than the alpha value of 0.989 > alpha ($\alpha = 0.05$). This shows that all independent variables have a significance value greater than alpha that is 0.05 so that the regression model in this study is declared free from heteroscedasticity problems.

c.   Substructure 3

Table 4.21

Result of Heterocedasticity Test

Dependent Variable	Independent Variable	Sig Value	Explanation
Whitleblowing Intention	Perception about Seriousness of Fraud	0.239	Non Heterocedasticity
	Organizational Commitment	0.097	Non Heterocedasticity
	Perception about Seriousness of Fraud *Organizational Commitment	0.070	Non Heterocedasticity

Source: SPSS output from primary data processed

Based on the results shown in table 4.21 above, we can see the results of heterocedasticity test of two independent variables that is perception about seriousness of fraud and organizational commitment. To know about the result of heterocedasticity test we must see the value of sig for each of the variable. It is known that the Perception about Seriousness of Fraud has a significance value of $0.239 > alpha$ $(\alpha = 0.05)$ and the Organizational Commitment variable has a significance value of $0.097 > alpha$ $(\alpha = 0.05)$. This shows that all independent variables have significance value greater than alpha that is 0.05 so that the regression model in this study is declared free from heteroscedasticity problems.

F. Hypothesis Testing

1. **Coefficient Determination Test (R^2)**

   a. Substructure 1

Table 4.22

Result of Coefficient Determination Test

Model	Adjusted R Square
1	0.791

Source: SPSS output from primary data processed

Table 4.22 shows the Adjusted R^2 amounting to 0.791, this means that 79.1% of the Intention to Conduct Whistleblowing variables can be explained by 3 independent variables, Personal Cost, Perception of Fraud severity, and Organizational Commitment. While the rest, amounting to 20.9% (100% - 79.1%) explained by other variables outside the research. This means that the three independent variables have fairly large numbers in explaining the dependent variable.

   b. Substructure 2

Table 4.23

Result of Coefficient Determination Test

Model	Adjusted R Square
2	0.775

Source: SPSS output from primary data processed

Table 4.23 shows the Adjusted R^2 is 0.775, this means 77.5% of the Intention to Perform Whistleblowing variables can be explained by 2 independent variables Personal Cost and Organizational Commitment. While the rest, amounting to 22.5% (100% - 77.5%) is

explained by other variables outside the research or variables that are not examined in the study.

c. Substructure 3

Table 4.24

Result of Coefficient Determination Test

Model	Adjusted R Square
3	0.791

Source: SPSS output from primary data processed

Table 4.24 shows the Adjusted R^2 amount of 0.791, this means 79.1% of the Intention to Perform Whistleblowing variables can be explained by 2 independent variables Perception about the Severity of Fraud and Organizational Commitment. While the rest, for 20.9% (100% - 79.1%) is explained by other variables outside the research or variables which are not examined in the study.

2. **Multiple Linear Regression Analysis**

a. Substructure 1

Tabel 4.25

Result of Multiple Regression Analysis Test

	Unstardardized Coefficient		Beta	Sig
	B	**Std. Error**		
(Constant)	13.376	4.388		
Personal Cost	-0.500	0.177	- 0.361	0.008
Perception about Seriousness of Fraud	0.513	0.233	0.310	0.034
Organizational Commitment	0.125	0.056	0.295	0.031

Source: SPSS output from primary data processed

Based on table 4.25 above, the obtained multiple linear regression equation as follows:

WB =13.376 – 0.500PC + 0.513PCF + 0.125OC + ε

1) The personal cost regression coefficient is 0.500 and is negative. This states that every increase in personal cost by 1, that will cause a decrease in intention to perform whistleblowing actions of 0.500.

2) The regression regression coefficient about the seriousness of fraud is 0.513 and is positive. This states that every increase in perceptions of the seriousness of cheating by 1, that will cause an increase in intentions to conduct whistleblowing measures of 0.513.

3) The regression coefficient of organizational commitment is 0.125 and is positive. This states that every increase in organizational commitment of 1, that will cause an increase in intention to carry out whistleblowing measures of 0.125.

b. Substructure 2

Table 4.26

Result of Multiple Regression Analysis Test

	Unstardardized Coefficient		Beta	Sig
	B	**Std. Error**		
(Constant)	13.382	4.902		
Personal Cost	-0.321	0.317	- 0.232	0.318
Organizational Commitment	0.247	0.066	0.583	0.001
Personal Cost*Organizational Commitment	-0.007	0.005	-0.205	0.188

Source: SPSS output from primary data processed

Based on table 4.26 above it, obtained multiple linear regression equation as follows:

WB = 13.382 - 0.321PC + 0.247OC – 0.007PC.OC + ε

1) The personal cost regression coefficient is 0.321 and is negative. This states that every increase in personal cost of 1 will cause a

decrease in intention to carry out whistleblowing measures of 0.321.

2) The regression coefficient of organizational commitment is 0.247 and is positive. This states that every increase in organizational commitment by 1 will cause an increase in intentions to carry out whistleblowing actions of 0.247.

3) Regression coefficient of moderating personal cost variables and organizational commitment to whistleblowing intention of 0.007 and negative. This states that every variable of organizational commitment increases by 1 it will cause the influence of personal costs on the intention to do whistleblowing decreases by 0.007.

c. Substructure 3

Table 4.27

Result of Multiple Regression Analysis Test

	Unstardardized Coefficient		Beta	Sig
	B	**Std. Error**		
(Constant)	7.661	2.704		
Perception about Seriousness of Fraud	0.193	0.302	0.117	0.527
Organizational Commitment	0.091	0.061	0.214	0.143
Perception about Seriousness of Fraud *Organizational Commitment	0.010	0.004	0.597	0.007

Source: SPSS output from primary data processed

Based on table 4.27 above, obtained multiple linear regression equation as follows:

WB = 7.661 + 0.193PCF + 0.091OC + 0.010PCF.OC + ε

1) The regression regression coefficient about the seriousness of cheating is 0.193 and is positive. This states that every increase in perception about the seriousness of fraud by 1 will cause an increase in intentions to carry out whistleblowing actions of 0.193.

2) The regression coefficient of organizational commitment is 0.091 and is positive. This states that every increase in organizational commitment by 1 will cause an increase in intention to conduct whistleblowing measures of 0.091.

3) Regression coefficients moderating variables perceptions of the seriousness of cheating and organizational commitment of 0.010 and positive. This thing states that every variable of organizational commitment increases by 1 it will cause the influence of perceptions about the seriousness of cheating on the intention to do whistleblowing increases by 0.010.

3. **F-Test**

F test is conducted to determine whether each independent variable simultaneously (simultaneously) affects the dependent variable. The criteria of this test are if the probability value is < 0.05 then Ha is accepted and Ho is rejected. If the probability value is > 0.05 then Ho is accepted and Ha is rejected.

a. Substructure 1

Table 4.28

Result of F Test

| Model	Sig
Regression 1	0.000

Source: SPSS output from primary data processed

Table 4.28 shows that the test results have a significance level of $0.000 < 0.05$. Because of the significance level of < 0.05, it can be said that personal costs, perceptions of the seriousness of fraud, and organizational commitment simultaneously or together have an influence on the intention to conduct whistleblowing.

b. Substructure 2

Table 4.29

Result of F Test

Model	Sig
Regression 2	0.000

Source: SPSS output from primary data processed

Table 4.29 shows that the test results have a significance level of $0.000 < 0.05$. Because of the significance level < 0.05, personal costs and organizational commitment simultaneously have an influence on the intention to conduct whistleblowing.

c. Substructure 3

Table 4.30

Result of F Test

Model	Sig
Regression 2	0.000

Source: SPSS output from primary data processed

Table 4.30 shows that the test results have a significance level of 0.000 < 0.05. Because of the significance level of < 0.05, it can be said that perceptions of the seriousness of cheating and organizational commitment simultaneously or together have an influence on the intention to conduct whistleblowing.

4. **T-Test**

Based on the results of testing using multiple linear regression analysis results obtained as shown in table 4.25, table 4.26, and table 4.27. from the table the results of the research hypothesis testing are as follows:

a. Substructure 1
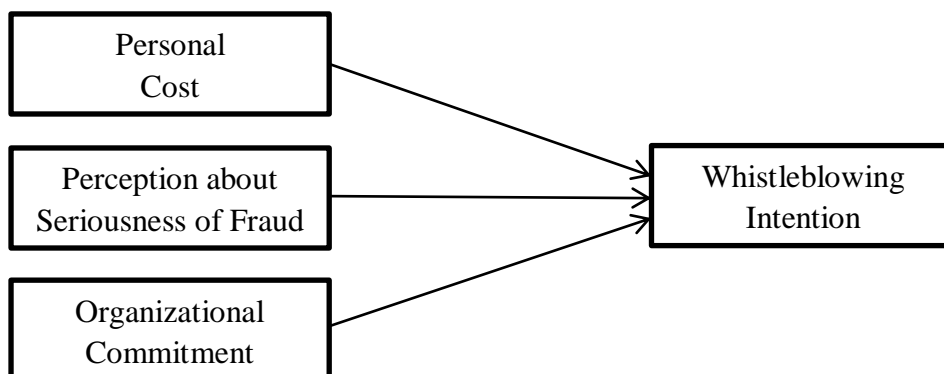
Picture 4.1
Research Model 1 for Hypothesis 1-3

1) The effect of personal cost towards whistleblowing intention

Table 4.25 shows that the level of significance (Sig) for the personal cost variable is 0.008 and this variable has a regression coefficient (Beta) with a negative value of 0.361. Because this variable has a 0.008 < alpha 0.05 sig which means that the independent variable personal cost affects the intention to take a

whistleblowing action and has a negative direction, so the first hypothesis (H_1) is **accepted**.

2) The effect of perception about seriousness of fraud towards whistleblowing intention

Table 4.25 shows the value of significance and the value of Beta whether it is positive or negative in which it will have impact the hypothesis, either accepted or not. The tabel shows that the level of significance (Sig) for perception variables about the seriousness of fraud is 0.034 and this variable has a regression coefficient value (Beta) with a positive value of 0.310. Because this variable has 0.034 < alpha 0.05 sig which means that the independent variable perception about the seriousness of fraud affects the intention to carry out whistleblowing actions and it has a positive direction then, the second hypothesis (H_2) is **accepted**.

3) The effect of organizational commitment towards whistleblowing intention

Table 4.25 shows that the level of significance (Sig) for organizational commitment variable is 0.031 and this variable has a regression coefficient value (Beta) with a positive value of 0.056. Because this variable has a sig 0.031 < alpha 0.05, which means that the independent variables of organizational commitment affect the intention to take a whistleblowing action and have a positive direction then, the third hypothesis (H_3) is **accepted**.

b. Substructure 3
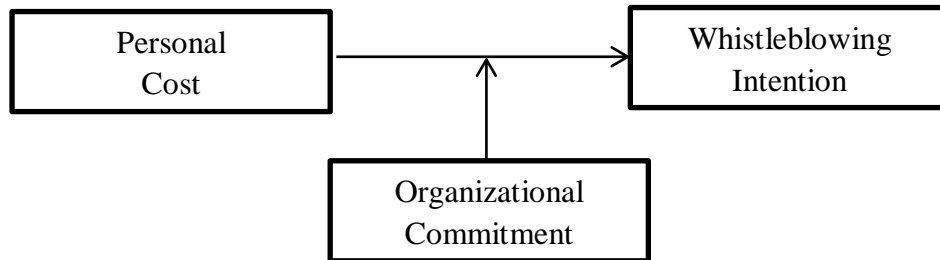
Picture 4.2
Research Model 2 for Hypothesis 4

1) The effect of organizational commitment towards the relationship of personal cost and whistleblowing intention

Table 4.26 has shown the result of multiple regression analysis test. The table shows value of sig and the direction of Beta whether it is positive or negative. If there is negative sign in the value of Beta it means the direction is negative and so does the opposite. Based on table 4.26 which shows that the level of significance (Sig) for personal cost variables on the intention to carry out whistleblowing actions is influenced by organizational commitment of 0.188 and this variable has a regression coefficient (Beta) with a negative value of 0.205. Because the sig value is 0.188 > alpha 0.05, which means that the organizational commitment variable does not weaken the negative personal cost effect on the intention to carry out whistleblowing actions, thus the fourth hypothesis (H_4) is **rejected**.

c. Substructure 3

1) The effect of organizational commitment towards the relationship of perception about seriousness of fraud and whistleblowing intention

| Perception about Seriousness of Fraud | → | Whistleblowing Intention |

Organizational Commitment
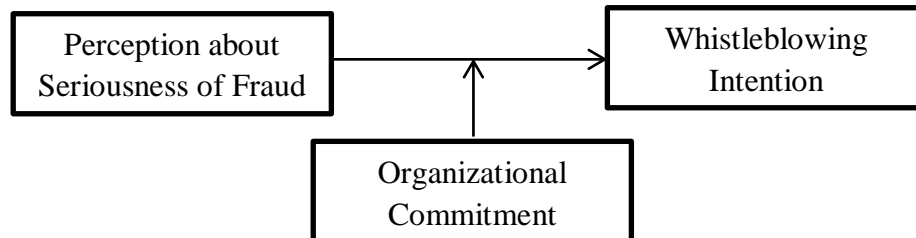
Picture 4.3
Research Model 3 for Hypothesis 5

Based on table 4.27 which shows that the level of significance (Sig) for perception variables about the seriousness of cheating on intentions to carry out whistleblowing actions is influenced by organizational commitment of 0.007 and this variable has a regression coefficient (Beta) with a positive value of 0.597. Because the sig value is $0.007 <$ alpha 0.05 which means that the organizational commitment variable strengthens the positive influence of perceptions about the seriousness of cheating on intentions to carry out whistleblowing actions and has a positive regression coefficient thus the fifth hypothesis (H_5) is **accepted**.

G. Analysis

This study examines the factors that influence the intention of the employees of a Village-Owned Enterprise to conduct whistleblowing actions. The factors are personal costs, perceptions of the seriousness of fraud, and organizational commitment that also acts as a moderating variable.

1. **The Effect of Personal Cost Towards Whistleblowing Intention**

The results of testing the hypothesis indicate that H_1 is accepted which means that personal costs have a negative effect on the intention to carry out whistleblowing actions. The results of this study are consistent with the researches conducted by Aliyah (2015), Hanif and Odiatman (2017), and Lestari (2018) which state that personal costs have a negative influence on the intention to conduct whistleblowing actions. So that the higher the personal cost of the individual will be accompanied by the lower intention of the individual to carry out whistleblowing actions.

Personal costs will make employees less willing to report fraud. Personal cost itself is a perception held by employees related to the risk that will be received if the individual performs an action (Lestari, 2018). These risks can come from the work environment or from personal relationships with other individuals. Employees with high personal cost perceptions assume that the risk they will receive after taking a "reporting" action will be more frightening than feeling satisfied after they have successfully reported the fraud. Bad consequences that can be received then become the main benchmark before taking a whistleblowing action. So, the higher one's perception of personal costs will be followed by the lower intention to conduct whistleblowing actions.

2. **The Effect of Perception About Seriousness of Fraud Towards Whistleblowing Intention**

The results of testing the hypothesis indicate that H_2 is accepted which means that the perception of the seriousness of fraud has a positive effect on the intention to conduct whistleblowing actions. The results of this study are consistent with the researches conducted by Bagustianto and Nurkholis (2015), Setyawati, et al (2015), and Lestari (2018) which also states that perceptions about the seriousness of fraud have a positive effect on the intention to conduct whistleblowing actions. So that the higher the perception of the seriousness of cheating, the higher the intention to conduct whistleblowing actions.

The results of this study confirm the theory of prosocial behavior, namely individual antecedents, which includes aspects that exist in the individual in looking at their responsibilities to the organizational environment, the ability of individuals to internalize standards of justice and reasoning ability, and empathy for the surrounding environment. The higher the employee's perception of the seriousness of the fraud, the employee will feel responsible for reporting the fraud. By remembering various kinds of losses that might occur both for the organization and for individuals who work in the organization, including those who know of an act of fraud that occurred.

3. **The Effect of Organizational Commitment Towards Whistleblowing Intention**

    The test results of the hypothesis indicate that H_3 is accepted which means that organizational commitment has a positive effect on the intention to conduct whistleblowing actions. The results of this study are consistent with previous researches conducted by Bagustianto and Nurkholis (2015) and Wahyuningsih (2016) which state that organizational commitment has a positive effect on intention to conduct whistleblowing actions. So that the higher the commitment that employees have towards their organization, the higher the intensity will be to carry out whistleblowing actions.

    An employee who has a high organizational commitment to the institution will reflect the actions that will be taken to save the organization. If the commitment to the organization has been applied to employees, there will be a sense of employee or individual loyalty to certain organizations. Employees who have high organizational commitment value will always do everything they can to protect the organization from destruction. The higher the commitment a person has to his organization, the more he will increase the intention of someone to report fraud that is known with the aim of minimizing fraud in the organization. This result is also in line with the concept of prosocial organizational behavior and the concept of organizational commitment, that whistleblowing is a positive social behavior that can provide benefits

to the organization in the form of protecting the organization from the danger of fraud.

4. **The Effect of Organizational Commitment Towards the Relationship of Personal Cost and Whistleblowing Intention**

The test results of the hypothesis indicate that H_4 is rejected which means that organizational commitment does not weaken the negative personal cost effect on intentions to carry out whistleblowing actions. So that organizational commitment in this hypothesis does not succeed in being a moderating variable between the relationship on personal cost and intention to conduct whistleblowing. This can be caused by the high perception of personal costs held by employees of Village Owned Enterprises so that their commitment to the organization itself does not mean much.

The strong perception of personal costs results in employees of Village Owned Enterprises tend to still think about the impacts and risks that may arise due to the reporting activities that employees do so they tend to ignore their commitment to the organization due to fear of the possible impact. This has resulted in the moderating variable of organizational commitment that has not succeeded in weakening the negative influence of personal costs on the intention to carry out whistleblowing actions.

5. **The Effect of Organizational Commitment Towards the Relationship of Perception About Seriousness of Fraud and Whistleblowing Intention**

The results of the testing of the hypothesis indicate that H5 is accepted which means that organizational commitment strengthens the positive influence of perceptions of the seriousness of cheating on intentions to carry out whistleblowing actions. So that the organizational commitment in this hypothesis managed to be a moderating variable between the relationship of perceptions about the seriousness of fraud and the intention to conduct whistleblowing. This can be caused by the high perception of the seriousness of fraud and organizational commitment owned by employees of Village Owned Enterprises so that it further strengthens the intention of employees to conduct whistleblowing actions.

This is in line with the concept of prosocial behavior theory which explains the behavior of members in an organization to be aimed at individuals, groups, or organizations where interaction and adherence to organizational rules are carried out with an intention to improve the welfare of individuals, groups, or the organization itself. Perceptions of the seriousness of fraud and organizational commitment together have a positive influence on the intention to conduct whistleblowing actions. So, when organizational commitment is present as a moderating variable resulting in a stronger positive relationship between the influence of perceptions of the seriousness of fraud and intentions to carry out

whistleblowing actions. This shows that the employees of the Village-Owned Enterprises see the importance of organizational commitment and perceptions of the seriousness of fraud.