

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

This study aims to provide empirical evidence of the influence of personal costs, perceptions of the seriousness of fraud, and organizational commitment which also become a moderating variable on the whistleblowing intention on employees of Village-Owned Enterprises in Bantul Regency, Yogyakarta Special Region. Based on the analysis described in the previous chapter, the following conclusions can be drawn:

1. There is a significant negative effect of personal cost towards whistleblowing intention of employee in Village-Owned Enterprise
2. There is a significant positive effect of perception about seriousness of fraud towards whistleblowing intention of employee in Village-Owned Enterprise
3. There is a significant positive effect of organizational commitment towards whistleblowing intention of employee in Village-Owned Enterprise
4. Organizational commitment does not moderate the significant negative relationship personal cost towards whistleblowing intention of employee in Village-Owned Enterprise

5. Organizational commitment strengthen the significant positive effect of perception about seriousness of fraud towards whistleblowing intention of employee in Village-Owned Enterprise

B. Research Limitation

This study has several limitations including the following:

1. The study sample area is only in villages in Bantul Regency, Yogyakarta Special Region. So that it only represents the intention to carry out whistleblowing actions for employees of Village-Owned Enterprises in the Bantul Regency area alone.
2. The variables used in this study are personal costs, perceptions about the seriousness of fraud, and organizational commitment. Therefore, further research can add other variables such as anticipatory socialization and locus of control.

C. Suggestion

Based on the results of the research and discussion previously described, the suggestions that can be given for further research are as follows:

1. Extending the research sample area not only in villages in Bantul Regency, but also in villages in other districts and cities.
2. Adding research variables that can influence the intention to conduct whistleblowing actions. So that it is expected that later it can expand new research on factors that can influence the intention to conduct whistleblowing actions such as anticipatory socialization variables and locus of control.

3. Improving the quality of the questionnaire used as an instrument to collect data by making respondents as whistleblowers in case studies so that the information obtained is not biased and avoids normative answers.
4. Using variables perception about seriousness of fraud and personal costs as interaction variables
5. Providing an assessment of whistleblowing intention not only from an internal point of view within the organization but also from an external perspective.