

CHAPTER IV

RESULT AND DISCUSSION

A. Description of Research Object

The sample of this experimental research is undergraduate accounting students of Universitas Muhammadiyah Yogyakarta. Selected through randomization experiment method, this research obtained 212 participants. Participants from the fifth-semester consist of 159 participants and in the third-semester consist of 53 participants. The data was collected from 10th September 2018 until 17th September 2018 to 3 classes in the third-semester and 6 classes in the fifth-semester. There are 151 participants who pass the manipulation check and 61 data from participants that unprocessable because it is fail to pass the manipulation check. The processed case is described into descriptive statistic as follow

TABLE 4.1
Gender Proportion

No.	Gender	Number of Participant	Percentage
1	Male	67	44%
2	Female	84	56%

The data shown from table 4.1 provide gender proportion. The total of processable participants are 151 students, consist of 67 male students or 44% and 84 female students or 56%. The result shows that total of female participant in this research is higher than male participants.

TABLE 4.2
Age Proportion

No.	Age	Number of Participant	Percentage
1	>20	81	54%
2	<20	70	46%

The data shown in Table 4.2 provide the age proportion. The total of processable participants are 151 students, consist of 81 participants are 20 years old and above it or 54% and 70 participants are below 20 years old or 46%. The result shows that proportion between respondents above 20 years old and below 20 years old is almost equal, but respondents above 20 years old are higher than respondents below 20 years old.

B. Instrument and Data Testing

1. Descriptive Analysis

The descriptive analysis was processed by using the SPSS 15.0 program. The result can be seen in the table below

TABLE 4.3
Descriptive Analysis

	N	Mean	Minimum	Maximum	Std. Deviation
Cell 1	28	4.46	4	5	0.508
Cell 1 Acsen		4.32	3	5	0.548
Cell 2	33	4.64	2	5	0.653
Cell 2 Acsen		4.15	2	5	0.906
Cell 3	30	3.97	2	5	0.850
Cell 3 Acsen		4.23	3	5	0.568
Cell 4	31	3.87	2	5	0.885
Cell 4 Acsen		4.23	3	5	0.617
Cell 5	29	3.79	2	5	0.902
Cell 5 Acsen		4.38	4	5	0.494

The total number of data in this research are 151, consist of 5 cells with 2 manipulated conditions each cell. The manipulated condition of Cell 1 has minimum score at 4, maximum score at 5, mean at 4.46 and standard deviation at 0.508. The manipulated condition of Cell 1 Acsen

has minimum score at 3, maximum score at 5, mean at 4.32 and standard deviation at 0.548. The manipulated condition of Cell 2 has minimum score at 2, maximum score at 5, mean at 4.64 and standard deviation at 0.653. The manipulated condition of Cell 2 Acsen has minimum score at 2, maximum score at 5, mean at 4.15 and standard deviation at 0.906. The manipulated condition of Cell 3 has minimum score at 2, maximum score at 5, mean at 3.97 and standard deviation at 0.850. The manipulated condition of Cell 3 Acsen has minimum score at 3, maximum score at 5, mean at 4.23 and standard deviation at 0.568. The manipulated condition of Cell 4 has minimum score at 2, maximum score at 5, mean at 3.87 and standard deviation at 0.885. The manipulated condition of Cell 4 Acsen has minimum score at 3, maximum score at 5, mean at 4.23 and standard deviation at 0.617. The manipulated condition of Cell 5 has minimum score at 2, maximum score at 5, mean at 3.79 and standard deviation at 0.902. The manipulated condition of Cell 5 Acsen has minimum score at 4, maximum score at 5, mean at 4.38 and standard deviation at 0.494.

TABLE 4.4
Change in Whistleblowing Intention
Participant Salary Variable

	No Change			Increased			Decreased		
Horizontal Equity Variable	First Phase Intention % Mean (St. Dev)	Second Phase Intention % Mean (St. Dev)	Mean Change In Intention (St. Dev)	First Phase Intention % Mean (St. Dev)	Second Phase Intention % Mean (St. Dev)	Mean Change In Intention (St. Dev)	First Phase Intention % Mean (St. Dev)	Second Phase Intention % Mean (St. Dev)	Mean Change In Intention (St. Dev)
Increased	Cell 1 (n=28)			Cell 2 (n=33)			Not Tested		
	50.80% (0.508)	49.20% (0.548)	- 1.59% (0.04)	52.79% (0.653)	47.21% (0.906)	- 5.57% (0.253)			
Decreased	Cell 3 (n=30)			Not Tested			Cell 4 (n=31)		
	48.41% (0.850)	51.59% (0.568)	3.17% (0.282)				47.78% (0.885)	52.22% (0.617)	4.44% (0.268)
No Change	Cell 5 (n=29)			Not Tested			Not Tested		
	46.39% (0.902)	53.61% (0.494)	7.22% (0.408)						

Table 4.4 shows the difference between the first phase and the second phase of each cell. Moreover, this table shows the comparison of changes in participant whistleblowing intention to manipulated condition and conditions that are not manipulated in cell 5 as a baseline. It is an additional explanation of table 4.3 to give more detail about the descriptive analysis.

2. Homogeneity of Variance

Homogeneity of Variance test is to examine the validation of assumption for ANOVA, that is the five manipulated condition have the same variance.

TABLE 4.5
Homogeneity of Variance

Levene Statistic	df1	df2	Sig.
1.639	9	292	.104

Based on Table 4.5 above, the significant value or the probability is 0.104, so it more than 0.05. It means that the population variance of five conditions is homogeny and can be accept.

3. Manipulation Check

Manipulation check is a measurement to confirm that independent variables have been running well as conditioned by the researcher. In this research, there are 3 multiple choice questions of each cell. From 212 cases there are 61 participants who fail to pass the manipulation check, it means that there are 151 participants who pass the manipulation check questions.

C. Hypothesis Testing

1. One Way Analysis of Variance

There are two hypotheses that are examined in this experimental research. Each hypothesis consists of two cells. The result of one way ANOVA determines the existence of difference variance of whistleblowing intention in four manipulated conditions.

TABLE 4.6
One Way Analysis of Variance Cell 1 and Cell 2

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	4.165	3	1.388	2.981	.034
Within Groups	54.950	118	.466		
Total	59.115	121			

From table 4.6, the sig. value among 4 manipulated cells (cell 1, cell 1 acsen, cell 2 and cell 2 acsen) is 0.034 below 0.05. It means that there are significant mean differences among cells.

TABLE 4.7
One Way Analysis of Variance Cell 3 and Cell 4

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	3.100	3	1.033	1.869	.139
Within Groups	65.237	118	.553		
Total	68.336	121			

From table 4.7 the sig. value among 4 manipulated cells (cell 3, cell 3 acsen, cell 4 and cell 4 acsen) is 0.139 above 0.05. It means that there is not significant mean differences among cells.

2. Post Hoc Tests

In this research, post hoc tests are used to determine whether the hypothesis is accepted or not. Hypothesis 1a is accepted if the mean difference of Cell 2 to Cell 2 Acsen is greater than mean difference of Cell 1 to Cell 1 Acsen. However, hypothesis 1b is accepted if the mean difference of Cell 4 to Cell 4 Acsen is greater than mean difference of Cell 3 to Cell 3 Acsen.

TABLE 4.8
Post Hoc Tests of Cell 1 and Cell 2

	Condition	Condition	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
Tukey HSD	Cell 1	Cell 1 Acsen	.143	.182	.862	-.33	.62
		Cell 2	-.172	.175	.760	-.63	.28
		Cell 2 Acsen	.313	.175	.286	-.14	.77
	Cell 1 Acsen	Cell 1	-.143	.182	.862	-.62	.33
		Cell 2	-.315	.175	.280	-.77	.14
		Cell 2 Acsen	.170	.175	.767	-.29	.63
	Cell 2	Cell 1	.172	.175	.760	-.28	.63
		Cell 1 Acsen	.315	.175	.280	-.14	.77
		Cell 2 Acsen	.485(*)	.168	.024	.05	.92
	Cell 2 Acsen	Cell 1	-.313	.175	.286	-.77	.14
		Cell 1 Acsen	-.170	.175	.767	-.63	.29
		Cell 2	-.485(*)	.168	.024	-.92	-.05

From table 4.8, mean difference between Cell 2 to Cell 2 Acsen is 0.485 and the sig. value is 0.024 below 0.05. However, the mean difference between Cell 1 to Cell 1 Acsen is 0.143 and the sig. value is 0.862 above 0.05. It means that the hypothesis 1a is not supported, because the change of whistleblowing intention is more decreasing when horizontal equity is restored through a salary increase for the individual than when it is restored through a salary decrease for his peers.

TABLE 4.9
Post Hoc Tests of Cell 3 and Cell 4

	Condition	Condition	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
Tukey HSD	Cell 3	Cell 3 Acscen	-.267	.192	.509	-.77	.23
		Cell 4	.096	.190	.958	-.40	.59
		Cell 4 Acscen	-.259	.190	.526	-.76	.24
	Cell 3 Acscen	Cell 3	.267	.192	.509	-.23	.77
		Cell 4	.362	.190	.232	-.13	.86
		Cell 4 Acscen	.008	.190	1.000	-.49	.50
	Cell 4	Cell 3	-.096	.190	.958	-.59	.40
		Cell 3 Acscen	-.362	.190	.232	-.86	.13
		Cell 4 Acscen	-.355	.189	.243	-.85	.14
	Cell 4 Acscen	Cell 3	.259	.190	.526	-.24	.76
		Cell 3 Acscen	-.008	.190	1.000	-.50	.49
		Cell 4	.355	.189	.243	-.14	.85

From table 4.9, mean difference between Cell 4 to Cell 4 Acscen is -.355 and the sig. value is 0.243 above 0.05. Moreover, the mean difference between Cell 3 to Cell 3 Acscen is -.267 and the sig value is 0.509 above 0.05. So that hypothesis 1b is not supported, because empirically the change in whistleblowing intention is not greater when horizontal inequity is introduced through a salary decrease for the individual and also when it is introduced through a salary increase for his peers.

D. Interpretation

1. The Effect of Inequitable to Equitable Condition on Whistleblowing Intention

According to the result of hypothesis testing, it is found that, in the condition from inequitable to equitable, whistleblowing intention is more decreasing when horizontal equity is restored through a salary increase for the individual than when it is restored through a salary decrease for his peers.

The result is in line with social exchange theory that states when individual receive a good treatment, then the individual will give a positive feedback. So, the justification of this result is when employee treated in favorable condition by increasing salary, the employee will give more favorable feedback by decreasing individual whistleblowing intention such as do not report the wrongdoing in the organization than when peers salary is decreasing. The result has a correlation with organizational conspiracy such as negative organizational commitment, so all of the organization members hide the wrongdoing that happens in an organization.

This result confirms the study of Adinda (2015) which found that organizational commitment negatively effects to whistleblowing intention.

2. The Effect of Equitable to Inequitable Condition on Whistleblowing Intention

According to the result of hypothesis testing, it is found that, in the condition from equitable to inequitable, whistleblowing intention is not much greater through a salary decrease for the individual than when it is introduced through a salary increase for his peers.

This result also in line with equity theory that states when individual treated injustice or inequity, then the individual will attempt to find justice. So, the justification of this result is when employee treated in unfavorable condition by decreasing salary, the employee will attempt more to find justice by the report the wrongdoing that happens in the organization than when peers salary is increasing.

This result confirms previous research that was conduct by Bagustianto (2012) and Hasma (2016) which found that unbalanced performance assessment, barriers to salary increases and removal bonus (personal cost) does not decrease whistleblowing intention.