

CHAPTER V

CONCLUSION, SUGGESTION AND RESEARCH LIMITATION

A. Conclusion

The aim of this experimental research is to know the change of whistleblowing intention from horizontal equity condition and horizontal inequity condition. 151 participants in this research are divided into 5 cells (4 treated cells and 1 cell as a control group). This research shows that treated employee in favorable condition by increasing salary significantly decrease the whistleblowing intention. It is proved that 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.

However, a treated employee in unfavorable condition by decreasing salary employee is not significantly increasing whistleblowing intention. It is proved 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.

B. Suggestion

Based on the result and conclusion of this research, there are several suggestions as follows:

1. The company should increase the awareness to establish and strengthen the whistleblowing system in order to decrease any wrongdoing in the organization
2. The employee has to uphold the honesty value in a working environment in order to protect the organization or company from any frauds
3. The researcher suggests for further whistleblowing research to add more independent variable such as the influence of attitude and perceived behavior control.
4. Moreover, researcher suggests to use wider respondent and control some distortion aspect such as mortality, testing, maturation and etc. in order to enrich the behavioral accounting research literature

C. Research Limitation

This research is not free from limitations, but the existence of this experimental research also gives some knowledge or informations for further research. Some research limitations are

1. The participant or research subject from undergraduate accounting student of Universitas Muhammadiyah Yogyakarta
2. The limited number of the previous study affected the reference for this research
3. Only one independent variable that is examined in this experimental research