

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

This study aims to provide empirical evidence of the influence of personal cost, perception about seriousness of fraud, attitude and organizational commitment which become a moderating variable on the whistleblowing intention on employees in the universities in Manado area. Based on the analysis described in the previous chapter, the following conclusions can be drawn as follows:

1. There is a significant negative effect of personal cost towards whistleblowing intention of employee in universities in Manado area.
2. There is a significant positive effect of perception about seriousness of fraud towards whistleblowing intention of employee in universities in Manado area.
3. There is a significant positive effect of attitude towards whistleblowing intention of employee in universities in Manado area.
4. Organizational commitment cannot be able to weaken the moderate of the significant negative relationship personal cost towards whistleblowing intention of employee in Manado area.
5. Organizational commitment cannot be able to strengthen the significant positive effect of perception about seriousness of fraud towards whistleblowing intention of employee in Manado area.

6. Organizational commitment cannot be able to strengthen the significant positive effect of attitude towards whistleblowing intention of employee in Manado area.

B. Research Limitation

This study has several limitations as follows:

1. This study sample area is only two universities in Manado, North Sulawesi. So that it only represents the intention of employee in universities in the small area. For the next researcher maybe can do in a huge area to know the whistleblowing intention in general.
2. The variable used in this research is only personal cost, perception about seriousness of fraud and attitude as the independent, and organizational commitment as a moderating variable towards whistleblowing intention. Therefore, the next researcher can add other variable that have a relation with whistleblowing like locus of control and professional commitment.
3. The answer of some respondents were less diverse. It make us as a researcher a little bit worried in processing the data and there are several questionnaire that must be eliminated because of defects (not complete).

C. Suggestion

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

1. Extending the research sample not only in Manado but also in other cities, because this case can be able happen everywhere.

2. Adding other variables that can contribute to whistleblowing intention. So that is expected later the new researcher can be expanded the factors of whistleblowing intention
3. Improving the quality of questionnaire that used as an instrument to collecting the data by making the respondents feels as whistleblower to make it relatable.
4. Research that have negative variable or negative impact, it is better to use capital letters in writing negative things in the questionnaire to make the respondents easy to know that its a negative and more easily to answer.