

FACTORS AFFECTING WHISTLEBLOWING INTENTION OF EMPLOYEES IN HIGHER EDUCATION

(Empirical Study at Higher Education XXX in ABC Province)

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ABSTRACT

This study aims to determine the effect of personal cost, perception about seriousness of fraud, attitude and organizational commitment as a moderating variable to whistleblowing intention of Higher Education. This study used convenience sample method. The respondent is employees that work in public higher education and private higher education. The type of data used is primary data. And the result shows that personal cost have a negative effect on employee intention to take the whistleblowing action, and for two independent variable which is perception about seriousness of fraud and attitude shows that have a positive effect of employee intention to take the whistleblowing action, while for organizational commitment as moderate cannot be able to being a moderation variable and influence the relation between personal cost, perception about seriousness of fraud and attitude to the whistleblowing intention.

Keyword: *personal cost, perception about seriousness of fraud, organizational commitment and whistleblowing intention.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh biaya pribadi, persepsi keseriusan penipuan, sikap dan komitmen organisasi sebagai variabel moderat terhadap niat Whistleblowing dari Pendidikan Tinggi. Penelitian ini menggunakan metode sampel convenience. Responden adalah karyawan yang bekerja di pendidikan tinggi publik dan pendidikan tinggi swasta. Jenis data yang digunakan adalah data primer. Dan hasilnya menunjukkan bahwa biaya pribadi memiliki efek negatif pada niat karyawan untuk mengambil tindakan whistleblowing, dan untuk dua variabel independen yaitu persepsi keseriusan penipuan dan sikap menunjukkan bahwa memiliki pengaruh positif dari niat karyawan untuk mengambil tindakan whistleblowing, sedangkan untuk komitmen organisasi sebagai moderat tidak dapat menjadi variabel moderasi dan mempengaruhi hubungan antara biaya pribadi, persepsi keseriusan penipuan dan sikap terhadap niat pengungkap fakta.

Kata kunci: *biaya pribadi, persepsi tentang keseriusan penipuan, komitmen organisasi, dan niat Whistleblowing.*

A. Introduction

Developments in the current generation 4.0 era is so happening, ranging from the development of science, economics to information technology that we know has positive and negative impacts. The positive impact that we can feel right now is that it's easier to access anything we need because it is helped by the existence of the internet. But the negative impact is that as the economy develops, there are also more gaps for someone to commit criminal practices, such as manipulating data, falsifying evidence, and others that occur in the world and others. In accounting the act of manipulation or falsifying data is usually called fraud. Fraud generally means deliberate fraud committed to gain profit for themselves both material and non-material.

It turns out that fraud cases can not only occur in a company or institution, within the higher education also it turns out there are some that occur. The usual fraud in universities is in the form of extortion cases. Extortion is usually carried out by someone when he does not succeed in entering the desired higher education so that jealousy arises to other people who successfully enter, from something like that can make someone lose direction and common sense. At the end, they justify any means in order to get what they want including to do the fraud things.

According to the newspaper "Tribune Manado" in 2018 there were 3 cases of illegal fees that occurred at once, namely first, the selling and buying score in the Faculty of Economics and Business, and in the Faculty of Social and Politics. Extortion and illegal levies such as bribery which occurred in the Faculty of Medicine which reached 1.3 billion. All three cases occurred in one of the prestigious higher education.

Case that mention above is not in line with the surah al-maidah verse 8 that talking about be fair with everithing that you do because fair is closer to piety and fear Allah. While fraud is the

activity that exactly shows about unfair. We have to fixed the problem of fraud in higher education especially to make the better education and born the bright new generation in the future. the purpose of this study is to increase the awareness of employee about implementing the whistleblowing action in higher university level.

B. Research Questions

Based on the above background, the researcher asks the following research questions:

1. Does personal cost have a negative effect on employee intentions to take whistleblowing action ?
2. Does perception about seriousness of fraud have a positive effect on employee intention to take whistleblowing action?
3. Does attitude behavior have a positive effect on employee intentions to take whistleblowing action?
4. Does the organizational commitment weaken the negative effects of personal cost on employee intentions to take whistleblowing action?
5. Does the organizational commitment strengthen the positive effect of the perception of the seriousness of fraud on the intention of employees to take whistleblowing action?
6. Does the organization's commitment strengthen the positive effect on attitudes toward employee intentions to take whistleblowing action?

C. Theoretical Framework

1. Prosocial Behaviour Theory

Prosocial behavior which is commonly known as helping behavior in daily life, can be understood as any behavior that benefits others. The behavior of this prosocial can also be interpreted as any actions that benefit others. Brief and Motowildo in

Islamiyah (2018) describe the theory of prosocial behavior as the behavior of members in the organization to overcome the bad things that occur between individuals, groups and organizations where they should interact and obey the rules that exist within the organization and this is done with a view to improving the welfare of individuals, groups and organizations themselves.

2. Theory of Planned Behavior

Theory of Planned Behavior (TPA) is a development of Theory of Reasoned Action (TRA). In the TRA explains that one's intention towards a behavior is based on two main factors namely attitude behavior and subjective norms (Fishbein & Ajzen, 1975). While in the TPA, one factor is added, namely the behavior control (Ajzen, 1991). TPA is very suitable to explain various behaviors that occur in entrepreneurship. As said by Ajzen (1991) that TPA is very suitable to be used to explain any behavior that requires planning, such as entrepreneurship.

D. Whistleblowing

Whistleblowing is an act of disclosure of accounting fraud, all forms of unlawful or unlawful acts, and all immoral actions, and all activities that can endanger the organization, institutions and stakeholders carried out by members or heads of organizations both within the scope of the organization itself or in connection with another organization that can take action for violations

Whistleblowing is a term that has emerged since the Sarbanes Oxley Act (SOX) incident in the United States which prompted company employees to report the violations that occurred without fear of the party being reported. Whistleblowing is disclosed to

internal parties (higher management) or to external authorities and to the public who can take action on the violation, (Dianingsih, 2018).

E. Fraud

Fraud is literally identified as cheating. Generally cheating is an act that takes rights that are not supposed to be taken and is detrimental to the cheated party. The Black's Law Dictionary Fraud outlines the notion of fraud encompassing all kinds of things that humans can think of, and that one strives to benefit from others in the wrong way and impose a truth in a variety of unexpected, tricky, scheming, and highly planned ways to get people fooled. In short, fraud is an act of cheating that is related to a sum of money, goods or property.

Association of Certified Fraud Examiners states that fraud is also interpreted as an unlawful act that is done intentionally with the specific purpose that the culprit is an internal person or an external party to gain personal or group benefits either directly or indirectly that can endanger the other party. Pricewaterhouse Cooper study in Islamiyah (2018), reported that 30% of respondents from a survey claimed that they had experienced fraud in the last 12 months.

According to a survey of the Association of Certified Fraud Examiners (ACFE) in Islamiyah (2018), the average external auditor is only able to detect 4.2% of the total cases of fraud reported while internal auditors can detect 13.7% of cases. It means internal auditor have a little higher ability to detect cases of fraud. To examine fraud cases committed by external and internal auditors is very difficult. The existence of a whistleblower or whistleblowing system is one of the best methods for reporting the

existing and the future fraud. This fraud can be detected by employees as an internal party of an institution.

F. Hypothesis Development

1. Personal Cost Towards Whistleblowing Intention

Personal cost is an individual's perspective to assess their own position. Personal cost is related to the individual's perception of the risks that will be experienced if the individual carries out the whistleblowing action, for example as shunned by members of the organization.

In this case the researcher wants to apply personal costs which consider the risk that occur in the first place. In this study employees will be respondents later on an act of retaliation for something that should not have happened (cheating). There is finding from Winardi in Nurkholis (2015) which concludes that it turns out that the personal cost of reporting variable is not able to be a factor that explains the interest in whistleblowing at lower level civil servants. The higher the personal cost of eating, the lower the interest in whistleblowing. The research by Alleyne et al in Indriyani (2019) also finds that personal cost has a negative influence on internal and external whistleblowing.

H1: personal cost has a negative effect on employee intentions to take whistleblowing actions.

2. Perception about seriousness of fraud and Whistleblowing Intention

The seriousness of the fraud can be defined as an action that is more concerned with the violations that occur, meaning that these actions are learning from an act of violation that has occurred before so that the error that will never happened again in

the future. Seriousness in cheating is supported by Theory Planned of Behavior which requires planning that must be prepared to make people concerned about this perception.

In addition, the seriousness in violations is also strengthened by the Good Higher education Governance theory which explains good governance, with concerning on the fraud that can help create governance that is in line with what is expected together. According to Bagustianto and Nurkholis (2015), the seriousness in this violation can affect the intention of implementing whistleblowing.

H2: Perception about seriousness of fraud has a positive effect on the employee's intention to take a whistleblowing action.

3. Attitude and Whistleblowing Intention

Attitude is basically a person's conviction to take a positive action that could benefit him. Confidence in positive consequences is evaluated by a person's individual value system and results in attitude. Determination of attitude is supported by Prosocial Behavior Theory that is doing something to help and make a good impact on an agency. A positive attitude is able to encourage one's tendency to take whistleblowing action, because basically whistleblowing is one of the positive actions aimed at protecting the organization or institution. Thus, the greater the tendency for a person's positive attitude, the greater the intention to become a whistleblower.

H3: Attitude has a positive effect on the employee's intention to take a whistleblowing action.

4. Organizational Commitment Towards Personal Cost and Whistleblowing Intention

Organizational commitment is a sense of commitment and loyalty, a sense of protection and pride possessed by members of the organization in which they are part or element in it. Someone who is committed to an organization tends to show positive attitudes and behaviors towards his institution, because in their souls they have a sense of belonging to their organization so that they will always defend and maintain their organizational position in order to remain in the best position even try more to achieve and believe with certainty that the goals of the organization can be achieved. Meanwhile personal costs are individual perceptions about the risk of retaliation or revenge that can be received related to activities that will, have been carried out by that individual, (Lestari in Islamiyah, 2018).

H4: Organizational Commitment weakens the negative effect of personal costs on employee intentions to take action whistleblowing.

5. Organizational Commitment Towards Perception about Seriousness of Fraud and Whistleblowing Intention

Perceptions of the seriousness of fraud is perceptions of the extent of violations or acts of fraud committed by a person in an organization or agency. Perceptions of the seriousness of fraud according to each individual may be different. However most reveals seriousness of fraud influence the perception of each person. Meanwhile organizational commitment is a sense of commitment, loyalty, a sense of protection and pride that is owned by members of the organization where it is a part or element in it, (Lestari in Islamiyah ,2018).

Both of the behaviors above have a positive influence on whistleblowing intentions. Thus the relationship of perceptions about the seriousness of violations will be strengthened by organizational commitment that acts as a moderating variable.

H5: Organizational Commitment reinforces the positive influence of Perceptions of Seriousness of Violations on the employee's intention to take a whistleblowing action

6. Organizational Commitment Towards Attitude and Whistleblowing Intention

Basically attitude is a belief from someone to take a positive and beneficial action for themselves or for many people. Positive actions from attitudes are derived from the Theory Planned Behavior which put the attitude in a more positive direction thus, it can encourage someone to take whistleblowing action.

Organizational commitment is a sense of love for the organization that gave birth to a sense of loyalty and commitment to protect the organization. When someone has felt the support of organizational commitment they will automatically feel they have an obligation to do things that support the goals of the organization. Organizational commitment is part of prosocial theory. in prosocial theory, individual behavior is directed to achieve individual, group and institution.

H6: Organizational Commitment reinforces the positive influence of Attitudes on employee intentions to take action whistleblowing.

G. Research Method

The population of this research is higher education in ABC Province, and the sample object are public higher education and private higher education. The subjects in this study are employees who work in higher education areas in the city of Manado, including

permanent employees, lecturers and staff. Using the primary data with distributed the questionnaire in likert scale to know the factors that affecting the whistleblowing intention of employee in higher education level. Sampling method used convinience sampling.

H. Research Finding and Analysis

Table 1
Characteristics of Respondents Based on Questionnaire Filling

Information	Total	Percentage
Questionnaires distributed	70	100 %
Return questionnaire	70	100 %
Qestionnaires that are not filled in completely	3	4 %
Quetionnaires are processed until the end	67	96 %

Table 2
Result of Statistic Descriptive Test

	N	Minimum	Maximum	Mean	Std. Deviation
Personal Cost	67	6	30	18.45	6.581
Seriousness of Fraud	67	10	25	19.13	4.052
Attitude	67	7	20	15.58	3.262
Organizational Commitment	67	21	35	30.39	3.572
Whistleblowing Intention	67	10	25	18.88	4.151

Table 3
Reliability Test Result

Variable	Cronbach's Alpha	Standart of Reliability	Explanation
PC	0.942	>0.60	Reliable
PSF	0.859	>0.60	
A	0.829	>0.60	
OC	0.771	>0.60	
WB	0.889	>0.60	

Table 4
Validity Test Results

Variable		Explanation
PC	All of the question item have a result bigger than r table	VALID
PSF	All of the question item have a result bigger than r table	VALID
A	All of the question item have a result bigger than r table	VALID
OC	All of the question item have a result bigger than r table	VALID
WB	All of the question item have a result bigger than r table	VALID

The result of Validity and Reliability test is shows that the questionnaire is valid and reliable. Which meand the questinnaire is trusted and relateable with the condition that happen in the higher education.

Table 5
Result of Normality Test

Type of Test	N	Sig	Explanation
One-Sample Kolmogorom-Smirnov Test	67	0.381	Data is normally distributed

Table 6
Result of Multicollinearity Test

Independent Variable	Collinearity Statistic		Conclusion
	Tolerance Value	VIF	
Personal Cost	0.934	1.071	Non Multicollinearity
Perceptionabout Seriousness of Fraud	0.250	3.997	Non Multicollinearity
Attitude	0.257	3.891	Non Multicollinearity

Table 7
Result of Heteroscedasticity Test

Dependent Variable	Independent Variable	Sig Value	Explanation
Whistleblowing Intention	Personal Cost	0.051	Non Heteroscedasticity
	Perception about Seriousness of Fraud	0.421	Non Heteroscedasticity
	Attitude	0.251	Non Heteroscedasticity

For the result of classic assumption analysis which is normality test, multicollinearity test and heteroscedasticity test is shows that the data is distributed normally and free from intercoralation of each variable. to test the hypothesis using two kind of hypothesis testing which is multiple regression analysis because there are varianble that have direct influence to dependent variable, and moderate regression analysisi because there are organizational commitment as the moderating variable.

The result of hypothesis testing is shows for the multiple regression analysis which is hypothesis 1, 2 and 3 have value of sig < alpha (0.05). it means from that result is fulfilled the requirement to be acceted. Meanwhile, different with the result of moderate regression analysis that have a result of sig value > than alpha (0.05). which means it shows that the organizational commitment cannot be able to being a moderation variable. thats why for the hypothesis 4,5,6 is rejected because the moderating variable do not have any effect for the relation of independent variable (personal cost, perception about seriousness of fraud, attitude) to dependent variable (whistleblowing intention).

I. Analysis

Table 8

Result of Multiple Regression Analysis Test for Hypothesis 1,2 and 3

	Unstandarized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	0.694	2.121		
Personal Cost	-0.105	0.052	0.166	0.046
Perception about Seriousness of Fraud	0.602	0.162	0.588	0.000
Attitude	0.303	0.198	0.238	0.031

- H1 : Personal cost has a negative effect on employee intention to take whistleblowing action. **Accepted**

Supported by previous research that was conducted by Nurkholis (2015) Ramadhany (2017) and Islamiyah (2018). Personal cost has a negative effect on employee intention to take whistleblowing action.

- H2 : Perception about seriousness of fraud has a positive effect on employee intention to take whistleblowing action. **Accepted**

Supported by Bagustianto and Nurkholis (2015), Indriyani (2019). Perception about seriousness of fraud has a significant positive effect on employee to take whistleblowing action.

- H3 : Attitude has a positive effect on employee intention to take whistleblowing action.

Accepted

Supported by previous research by Saud (2017) attitude variable has a positive significant effect on employee intention to take whistleblowing action.

Table 9
Result of Moderate Regression Analysis for Hypthesis 4

	Unstandardized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	-858	4.394		0.846
Personal Cost	0.021	0.068	0.034	0.753
Organizational Commitment	0.027	0.188	0.023	0.887
Personal Cost*Organizational Commitment	0.213	0.066	0.521	0.002

- H4 : Organizational commitement weaken the negative effect of personal cost on employee intentions to take whistleblowing action. **Rejected**

Suported by previous research that was conducted by Nurkholis (2015), Ramadhany (2017) and Islamiyah (2018). Organizational commitment cannot be a moderation to weaken the relationship between personal cost and whistleblowing intention.

Table 10
Result of Moderate Regression Analysis for Hypthesis 5

	Unstandarized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	23.871	14.440		0.103
Perception about Seriousness of Fraud	-0.633	0.801	-0.618	0.433
Organizational Commitment	-0.562	0.447	-0.484	0.213
Perception about seriousness of fraud *Organizational Commitment	0.041	0.024	1.664	0.096

- H5: Organizational commitment strengthen the positive effect of perception about seriousness of fraud on employee intention to take whistleblowing action. **Rejected** Supported by previous research by Islamiyah (2018). But in this research shows that organizational commitment cannot be a moderating variable to strengthen the relation between seriousness of fraud and whistleblowing intention.

Table 11
Result of Moderate Regression Analysis for Hypthesis 6

	Unstandarized Coefficient		Beta	Sig
	B	Std. Error		
(constant)	24.026	16.027		0.139
Attitude	-0.937	1.088	-0.737	0.392
Organizational Commitment	-0.530	0.490	-0.456	0.284
Attitude *Organizational Commitment	0.054	0.033	1.717	0.109

- H6: Organizational commitment strengthen the postive effect of attitude on employee intention to take whistleblowing action. **Rejected**

Supported by previous reseach that was conducted by Saud (2017) and Indriyani (2019). But in this research shows that organizational commitment cannot be a moderating variable to strengthen the relationship between attitude and whistleblowing intention.

J. Conclusion

This study aims to provide empirical evidance of the influence of personal cost, perceptionabout 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 drawns 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 perceptionabout 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.

K. Research Limitation

This study has a several limitation including the following :

1. This study sample area is only two universities in Manado, North Sulawesi. So that it only represent the intention of employee in universities in the small area. For the next researcher mabe can do in a hge area to know the whistleblowing intention in general.
2. The variable that used in this research is only personal cost, perception about seriousness of fraud and attude as the independent, and organizational commitment as a moderating variable towards whistleblowing intention. Therefore, the next resercher can add other variable that have a relation with whistleblowing like locus of conrol 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).

L. Suggestion

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

1. Extending the research sample are not only in Manado but also in other city, because this case can be able happen everywhere.
2. Adding other varibale that can be influence in whistlwbloving. So that is expected that later it can be expand new research on 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. If in research have varibale that have negaive impact, it is better to used 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.

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Assalaamu'alaikumwr. wb.

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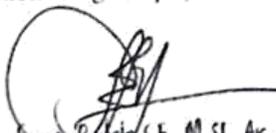
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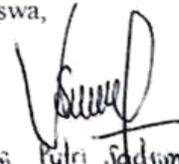
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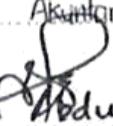
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