



TABLE OF CONTENTS

PREFACE AND ACKNOWLEDGEMENTS	v
LIST OF TABLES	xiii
LIST OF FIGURES	xv
LIST OF ABBREVIATIONS	xvi
ABSTRACT AND KEYWORDS	xvii
INTISARI DAN KATA KUNCI	xviii
CHAPTER I	1
1.1 Background of the Research.....	1
1.2 Problem Statements	4
1.3 Research Questions	12
1.4 Research Objectives	12
1.5 Research Motivation.....	12
1.6 Research Contribution.....	13
1.7 Organization of Thesis	14
CHAPTER II.....	16
2.1 Theoretical Basis	16
2.1.1 Whistleblowing	16
2.1.2 Collectivism.....	18
2.1.3 Moral Reasoning.....	20



2.2 Previous Research	22
2.3 Hypothesis Development	27
2.3.1 Collectivism and Intention of Whistleblowing.....	27
2.3.2 Moral Reasoning and Intention of Whistleblowing.....	28
2.2.4 Retaliation and Intention of Whistleblowing.....	30
2.3 Research Framework.....	32
CHAPTER III	34
3.1 Research Design	34
3.2 Population and Sample	34
3.3 Data Collection Method	37
3.4 Research Instruments	38
3.5 Operational Definition of Variables	39
3.5.1 Independent Variables	39
3.5.2 Dependent Variable	42
3.6 Data Analysis Method	45
3.6.1 Validity and Reliability Test.....	45
3.6.2 Descriptive Statistical Test	46
3.6.3 Classical Assumption Test.....	46
3.7 Hypothesis Testing	48
3.7.1 Multiple Linear Regression Test	48



3.7.2 Determination of Coefficients Test.....	49
3.7.3 Statistical T-Test	49
3.7.4 Statistical F-Test	50
CHAPTER IV	51
4.1 Data Description.....	51
4.2 Profile of the Respondents	52
4.3 Descriptive Statistics	54
4.4 Data Testing Results.....	56
4.4.1 Validity Test	56
4.4.2 Reliability Test.....	61
4.5 Classical Assumption Test	62
4.5.1 Normality Test	63
4.5.2 Heteroscedasticity Test.....	66
4.5.3 Multicollinearity Test	67
4.6 Hypotheses Testing	68
4.6.1 F-Test Result.....	68
4.6.2 Coefficient of Determination	69
4.6.3 T-Test Result.....	70
4.7 Summary of Hypothesis Testing	79



CHAPTER V.....	80
5.1 Conclusion.....	80
5.2 Research Limitation	83
5.2.1 The Number of the Respondents	83
5.2.2 Variables Included in the Model.....	84
5.2.3 Research Location and Scope	84
5.2.4 Data Collection Method.....	84
5.3 Recommendations	85
BIBLIOGRAPHY	87
APPENDIX I.....	97
APPENDIX II	105
1. Validity Test Result	105
2. Reliability Test Result for Collectivism.....	106
3. Reliability Test Result for Moral Reasoning	107
4. Reliability Test Result for Retaliation.....	108
5. Reliability Test Result for Whistleblowing Intention	108
6. Respondent's Demography Result.....	109
7. Descriptive Statistics Result.....	110
8. Normality Test Result	110
9. Multicollinearity Test Result.....	111



10. Heteroscedasticity Test Result	111
11. F-Test Result	112
12. T-Test Result	112
13. Determination of Coefficient Test Result	112