

TABLE OF CONTENTS

APPROVAL PAGE	i
PLAGIARISM-FREE STATEMENT.....	ii
TABLE OF CONTENTS	iii
LIST OF TABLES	v
LIST OF FIGURES.....	vi
INTISARI.....	vii
ABSTRACT	viii
CHAPTER I INTRODUCTION	1
1.1 Background of the Research	1
1.2 Problem Statement	4
1.3 Research Objectives	5
1.4 Research Motivation	5
1.5 Research Contributions	5
1.6 Systematic Writing.....	6
CHAPTER II THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT	8
2.1 Fraud Disclosure	8
2.2 Whistleblowing System.....	10
2.2.1 Internal Whistleblowing System	11
2.2.2 External Whistleblowing System	11
2.3 Attitude toward Whistleblowing	11
2.4 Status of Wrongdoers	12
2.5 Personal Cost.....	13
2.5 Research Framework.....	13
CHAPTER III RESEARCH DESIGN	14
3.1 Research Method	14
3.2 Operational Variable Definition.....	14
3.2.1 Internal Whistleblowing Intention	14
3.2.2 External Whistleblowing Intention	15

3.2.3	Attitude toward Whistleblowing	15
3.2.4	Status of Wrongdoer.....	15
3.2.5	Personal Cost of Reporter	16
3.3	Population and Sample.....	16
3.4	Data Collection Method	16
3.5	Data Analysis Method	17
CHAPTER IV DATA DESCRIPTION AND ANALYSIS		18
4. 1	Data Description.....	18
4.1.1	Description of Questionnaire Data Collection	18
4.1.2	Frequency Distribution of Respondents by Institution	18
4. 2	Data Analysis	19
4.2.1	Validity Test.....	19
4.2.2	Reliability Test	19
4.2.3	Classical Assumption Test	20
4.2.3.1	Test for Normality.....	20
4.2.3.2	Test for Multicollinearity	24
4.2.3.2	Test for Heteroscedastic	26
4.2.4	Hypotheses Test	26
4.2.4.1	Coefficient of Determination (R ²)	26
4.2.4.4	Multiple Linear Regression Analysis.....	27
4. 3	Discussion	31
4.3.1	The Influence of Attitude toward Whistleblowing Intention	31
4.3.2	The Influence of Status of wrongdoers towards Whistleblowing Intention	32
4.3.3	The Influence of Personal Cost of Reporter towards Whistleblowing Intention	33
CHAPTER V CONCLUSION AND RECOMMENDATION		34
5. 1	Conclusion.....	34
5. 2	Research Recommendations	35
REFERENCES.....		36
APPENDIX		41
Appendix 1. Questionnaire Items of Questions		41
Appendix 2. Questionnaire.....		43
Appendix 3. Correlations Matrix		46