

TABLE OF CONTENTS

| | |
|--|-----|
| ABSTRAK..... | i |
| ABSTRACT..... | ii |
| TABLE OF CONTENTS | iii |
| LIST OF TABLES..... | v |
| LIST OF FIGURES | vi |
| CHAPTER I..... | 1 |
| INTRODUCTION | 1 |
| 1.1 Background | 1 |
| 1.2 Problem Formulation | 11 |
| 1.3 Research Questions | 12 |
| 1.4 Objective of Research..... | 13 |
| 1.5 Research Scope | 14 |
| 1.6 Research Contribution | 15 |
| 1.7 Systematic Writing | 16 |
| CHAPTER II..... | 18 |
| LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT | 18 |
| 2.1 Underlying Theory | 18 |
| 2.2 Hypothesis Development | 31 |
| 2.3 Research Model | 35 |
| CHAPTER III | 37 |
| RESEARCH METHOD | 37 |
| 3.1 Research Design..... | 37 |
| 3.2 Population and the Procedures of Sampling..... | 37 |
| 3.3 Data Collection Method | 38 |
| 3.4 Operational Definition and Research Variables..... | 39 |
| 3.5 Empirical Model | 42 |
| 3.6 Instrument Testing..... | 43 |
| 3.7 Data Analysis Method | 44 |
| CHAPTER IV | 47 |
| DATA ANALYSIS | 47 |

| | | |
|---|--|-----|
| 4.1 | Respondent Characteristics | 48 |
| 4.2. | Descriptive Statistics | 49 |
| 4.3 | Results of Reliability Test and Validity Test..... | 53 |
| 4.4 | Result of Classical Assumption Test | 56 |
| 4.5 | Result of Hypothesis Testing..... | 64 |
| CHAPTER V | | 78 |
| CONCLUSION AND SUGGESTIONS..... | | 78 |
| 5.1 | Conclusion..... | 78 |
| 5.2 | Managerial Implication | 81 |
| 5.4 | Limitations | 81 |
| BIBLIOGRAPHY | | 83 |
| APPENDIX I | | 89 |
| RESEARCH INSTRUMENT | | 89 |
| APPENDIX II | | 97 |
| RELIABILITY TEST RESULTS | | 97 |
| APPENDIX III | | 102 |
| VALIDITY TEST RESULTS | | 102 |
| APPENDIX IV | | 105 |
| DESCRIPTIVE STATISTICS TEST RESULTS | | 105 |
| APPENDIX V | | 108 |
| NORMALITY TEST RESULTS..... | | 108 |
| APPENDIX VI..... | | 112 |
| MULTICOLLINEARITY TEST RESULTS | | 112 |
| APPENDIX VII..... | | 114 |
| HETEROSCEDASTICITY TEST RESULTS | | 115 |
| APPENDIX VIII | | 117 |
| REGRESSION ANALYSIS RESULTS..... | | 118 |

LIST OF TABLES

| | |
|---|----|
| Table 3.1 Items Code and Items Instruments of Internal Whistleblowing Intention and Moral Intensity Components..... | 41 |
| Table 4.1 Characteristics based on Gender..... | 48 |
| Table 4.2 Characteristics based on Batch..... | 49 |
| Table 4.3 Characteristics based on Business Ethics and Profession Course | 50 |
| Table 4.4 Descriptive Statistics of Scenario 1..... | 50 |
| Table 4.5 Descriptive Statistics of Scenario 2..... | 52 |
| Table 4.6 Descriptive Statistics of Ethicality and Level of Agreement on Action from Scenario 1..... | 53 |
| Table 4.7 Descriptive Statistics of Ethicality and Level of Agreement on Action from Scenario 2..... | 53 |
| Table 4.8 Results of Reliability Test of Whistleblowing Intention | 55 |
| Table 4.9 Results of Reliability Test of Moral Intensity | 55 |
| Table 4.10 Results of Validity Test (Scenario 1)..... | 56 |
| Table 4.11 Results of Validity Test (Scenario 2)..... | 56 |
| Table 4.12 The Results of Normality Test One-Sample Kolmogorov Smirnov Test from Scenario 1..... | 58 |
| Table 4.13 The Results of Normality Test One-Sample Kolmogorov Smirnov Test from Scenario 2..... | 58 |
| Table 4.14 Results of Multicollinearity Test from Scenario 1..... | 61 |
| Table 4.15 Results of Multicollinearity Test from Scenario 2..... | 61 |
| Table 4.16 Result of Heteroscedasticity Test from Scenario 1 (Glejser Test Method)..... | 63 |
| Table 4.17 Result of Heteroscedasticity Test from Scenario 2 (Glejser Test Method)..... | 63 |
| Table 4.18 Results of Multiple Linear Regression Analysis from Scenario 1..... | 66 |
| Table 4.19 Results of Multiple Linear Regression Analysis from Scenario 2..... | 66 |

LIST OF FIGURES

| | |
|---|----|
| Figure 2.1 Earnings Management Continuum..... | 20 |
| Figure 2.2 Research Model of Moral Intensity and Whistleblowing Intention..... | 36 |
| Figure 4.1 Results of Normality Test from Scenario 1..... | 60 |
| Figure 4.2 Results of Normality Test from Scenario 2..... | 60 |
| Figure 4.3 Results of Heteroscedasticity Test from Scenario 1..... | 64 |
| Figure 4.4 Results of Heteroscedasticity Test from Scenario 2..... | 64 |