

Table of Contents

Title Page.....	i
Endorsement Page.....	ii
Approval Page	iii
Work's Originality Page.....	iv
Preface	v
Acknowledgements.....	vi
Table of Contents.....	vii
Table of Tables	xi
Table of Figures.....	xii
Table of Appendix	xiii
Intisari	xiv
Abstract	xv
CHAPTER I. INTRODUCTION	1
1.1. Research Background.....	1
1.2. Research Questions	10
1.3. Research Contributions	11
1.4. Research Objectives	12
1.5. Writing Structure	13
CHAPTER II. THEORETICAL FRAMEWORK & HYPOTHESES DEVELOPMENT	15
2.1. Sexual Harassment.....	15
2.2. Whistleblowing.....	17
2.3. Whistleblowing Intention.....	20
2.4. Whistleblowing and Sexual Harassment Reports	22

2.5. Theory of Planned Behavior.....	25
2.5.1. Attitude toward Behavior.....	26
2.5.2. Behavioral Belief.....	28
2.5.3. Subjective Norm.....	29
2.5.4. Normative Belief.....	31
2.5.5. Perceived Behavioral Control.....	32
2.5.6. Control Belief.....	35
2.6. Research Model.....	36
CHAPTER III. RESEARCH METHODOLOGY	37
3.1. Research Design.....	37
3.2. Unit of Analysis	38
3.3. Population and Sampling.....	38
3.4. Types and Data Resources	40
3.5. Data Collection Method	40
3.6. Operational Definitions.....	42
3.6.1. Intention to Report	43
3.6.2. Attitude toward Reporting	44
3.6.3. Subjective Norm.....	45
3.6.4. Perceived Behavioral Control.....	46
3.6.5. Eliciting Salient Beliefs.....	47
3.7. Data Analysis Method.....	48
3.7.1. Structural Equation Modeling (SEM).....	48
3.7.2. Partial Least Square (PLS)	49
3.8. Model Evaluation	51
3.8.1 Validity Test.....	51
3.8.2. Reliability Test.....	52
3.8.3 Hypothesis Testing.....	53
3.9. First Phase (Pilot Test).....	54
3.9.1. Validity Test (First Phase).....	55
3.9.2. Reliability Test (First Phase).....	57

3.9.3. Elicited Salient Beliefs	57
3.10. Instruments of Salient Beliefs	59
3.10.1. Behavioral Belief Scale	59
3.10.2. Normative Belief Scale	60
3.10.3. Control Belief Scale	62
CHAPTER IV. RESULTS & ANALYSIS	64
4.1. Data Collection	64
4.2. Profile of Respondents	65
4.3. Distribution of Respondent Ratings	67
4.4. Outer Model Testing	72
4.4.1. Convergent Validity	73
4.4.2. Discriminant Validity	75
4.4.3. Reliability Test	77
4.5. Inner Model Testing	78
4.6. Hypotheses Testing	81
4.6.1. Attitude has positive and direct effect to intention to report	82
4.6.2. Attitude toward reporting mediates the relationship between behavioral belief and intention to report	84
4.6.3. Subjective norm has positive and direct effect to intention to report	84
4.6.4. Subjective norm mediates the relationship between normative belief and intention to report	87
4.6.5. Perceived behavioral control has positive effect to intention to report	88
4.6.6. Perceived behavioral control as a moderating variable between attitude-intention and subjective norm-intention relationship	89
4.6.7. Perceived behavioral control mediates the relationship between control belief and intention to report	91
CHAPTER V. CONCLUSION & RECOMMENDATIONS	93
5.1. Conclusion	93
5.2. Limitation	94
5.3. Implication	94
5.3.1. Theoretical Implication	94

5.3.2. Managerial Implication	95
5.4. Recommendation.....	96
REFERENCES.....	98

Table of Tables

3.1. Instruments for Intention to Report	43
3.2. Instruments for Attitude toward Reporting	44
3.3. Instruments for Subjective Norm	45
3.4. Instruments for Perceived Behavioral Control	46
3.5. Instruments for Eliciting Salient Beliefs.....	47
3.6. Convergent Validity with Factor Loading (First Phase)	55
3.7. Convergent Validity with AVE and Communality (First Phase).....	56
3.8. Discriminant Validity with Cross Loadings (First Phase).....	56
3.9. Reliability with Cronbach's alpha and Composite Reliability (First Phase)	57
3.10.Salient Beliefs Elicited.....	58
3.11.Instruments for Behavioral Belief.....	59
3.12.Instruments for Normative Belief.....	61
3.13.Instruments for Control Belief.....	62
4.1. Distribution of Questionnaires.....	64
4.2. Profile of Repondents.....	65
4.3. Responses Category & Rating Range for Unipolar Scale	68
4.4. Responses Category & Rating Range for Bipolar Scale	69
4.5. Descriptive Statistics of Responses.....	69
4.6. Convergent Validity (Second Phase).....	73
4.7. Discriminant Validity with Cross Loadings (Second Phase)	76
4.8. Discriminant Validity with HTMT (Second Phase)	77
4.9. Reliability with Cronbach's alpha and Composite Reliability (Second Phase).....	78
4.10.Inner Model with R Square	79
4.11.Inner Model with Total Effects.....	80
4.12.Inner Model with Specific Indirect Effects	81
4.13.Hypotheses Testing with T statistics & Original Sample	81

Table of Figures

2.1. Research Model.....	36
3.1. Outer Model Testing of First Phase	54
4.1. Outer Model Testing of Second Phase	72
4.2. Inner Model Testing of Second Phase	79

Table of Appendix

1. Positive Behavioral Beliefs Elicited
2. Negative Behavioral Beliefs Elicited
3. Other Thoughts for Behavioral Beliefs Elicited
4. Positive Normative Beliefs Elicited
5. Negative Normative Beliefs Elicited
6. References for Normative Beliefs Elicited
7. Positive Control Beliefs Elicited
8. Negative Control Beliefs Elicited
9. Questionnaire for the First Phase
10. Questionnaire for the Second Phase
11. Statement Letters from CPA Firms for the First Phase Data Collection