

## CHAPTER V

### CONCLUSION

#### A. Conclusion

Based on the research results that have been described, the following conclusions can be drawn:

1. Attitude has a significant positive effect on the intention to take whistleblowing action on employees of PT. Indonesian Railway Daop 5 Purwoerto. This shows that employees have beliefs about whistleblowing behavior that they will carry out will have a positive impact on their company and will receive rewards or prizes for acting like heroes, therefore when individuals have positive beliefs it will increase one's intention to take whistleblowing actions.
2. Perception of control has a significant positive effect on the intention to take whistleblowing action on employees of PT. Indonesian Railway Daop 5 Purwoerto.
3. The internal control system has a significant positive effect on the intention to take whistleblowing action on employees of PT. Indonesian Railway Daop 5 Purwoerto. This shows that the internal control system in the company is a situational factor or environmental factors that support the individual and provide a sense of security, so that the individual has the intention to behave. Within the scope of KAI's work, it means providing support and a sense of security to employees so as to create a good internal control system, so that the intention to report is also higher.

4. Organizational support cannot strengthen the effect of attitudes on intentions to take whistleblowing actions on employees of PT. Indonesian Railway Daop 5 Purwoerto. This shows that there is no interaction between the organizational support variable and the attitude variable, because individuals do not have confidence that organizational support will support and provide protection for reporters, so individuals are afraid to report fraudulent acts because organizational support is still ambiguous, so organizational support cannot moderate individual attitude to take whistleblowing action.
5. Organizational support can strengthen the influence of perceptions of control on the intention to take whistleblowing action on employees of PT. Indonesian Railway Daop 5 Purwoerto. This shows that there is no interaction between the organizational support variable and the control perception variable, because individuals perceive organizational support as an obstacle. When individuals report fraudulent acts they are afraid of getting retribution such as counter-reporting and accusations of defamation, therefore individuals tend to be afraid to report and choose to keep their mouths shut. Refuse his intention to take whistleblowing action.
6. Organizational support cannot strengthen the influence of the control system on the intention to take whistleblowing actions on employees of PT. Indonesian Railway Daop 5 Purwoerto. This shows that there is no interaction between organizational support variables and internal control system variables, because organizational support as a control system has not optimally supported morale for individuals in taking whistleblowing actions. Individuals do not perceive

organizational support as an element that supports and gives them a sense of security, so they do not find any intention to take whistle-blowing action.

## **B. Implication**

Based on the results of the analysis, discussion and conclusions, theoretical and practical implications can be put forward as follows:

### **1. Theoretical implications**

- a. Based on the research results, it is necessary to have an operational framework for a whistleblowing system and Good Corporate Governance (GCG) to create a culture of having to report when there is suspicion of fraud, in order to support and support individual and situational factors for individuals according to the theory of planned behavior.
- b. Attitudes according to the theory of planned behavior are individual factors in influencing intentions towards behavior, especially whistleblowing, which can be further improved through training for employees on organizational ethics, as well as socialization regarding the dangers caused by fraud cases, and education regarding procedures for taking whistleblowing actions is necessary. right and its benefits. Through these educational efforts, it is hoped that employees will have awareness of the impact of fraud and increase good responses to whistleblowing actions.

### **2. Practical Implications**

- a. For PT. KAI needs to improve and update the existing whistleblowing system by developing a complement to the existing company control mechanisms and being developed using a software solution whose implementation is carried out by a third party to maintain the confidentiality of reporting violations and those who report will be given protection, from possible retaliation by the reported party.

### **C. Suggestion**

1. Future research is expected to add optional points in the questionnaire, so that there are open options for respondents in answering questions and providing facts that are not contained in the questionnaire points.
2. Lack of data required from PT. Kereta Api Indonesia Daop 5 Purwoketro, the sample is said to be still quite small because it only takes place at PT. KAI Daop 5 only, it is hoped that future research will select a broad sample, namely all employees under the auspices of PT. Indonesian Railways