

CHAPTER V

CONCLUSSIONS AND IMPLICATIONS

A. Conclusions

Based on the results of the discussion and data analysis in this research regarding the influence of organizational culture, professional commitment, and religiosity on whistleblowing intention with anonymous reporting channel as moderating variable, it can be concluded as follows:

1. Organizational culture does not have a significant influence on the whistleblowing intention.
2. Professional commitment has a significant positive influence on whistleblowing intention.
3. Religiosity has a significant positive influence on whistleblowing intention.
4. Anonymous reporting channel does not moderate organizational culture, professional commitment, and religiosity in influence on whistleblowing intention.

B. Implications

Based on the results of the analysis, discussion, and conclusion, the following theoretical and practical implications that can be used as decision-making as follows:

1. Theoretical Implication

- a. The results of this study examine the influence of organizational culture, professional commitment, and religiosity on whistleblowing intentions in employees of the Inspectorate of Yogyakarta Special Region, Inspectorate of Yogyakarta City Regional, and Inspectorate of Bantul District Regional with anonymous reporting as a moderating variable. Based on the results of the study professional commitment and religiosity has a significant positive effect on whistleblowing intention, while organizational culture does not have a significant effect in moderate the influence of organizational culture, professional commitment, and religiosity on the whistleblowing intention.
- b. The existence of the anonymous reporting channel as a moderating variable in this study has not been able to encourage employees in whistleblowing intention. The findings of this study partly support the theory of planned behavior (TPB) which explains that individuals in deciding to take action are formed from attitudes towards behavior, subjective norms, and perception of behavior control.

2. Practical Implications

- a. The Provincial Government of the Yogyakarta Special Region, especially the Inspectorate of the Special Region of Yogyakarta, Inspectorate of Yogyakarta Special Region, Inspectorate of

Yogyakarta City Regional, and Inspectorate of Bantul District Regional are expected to optimize the use of the whistleblowing system that has been provided and increase the awareness of its employees regarding the importance of reporting fraud to minimize the occurrence of violations. In addition, it can carry out socialization activities periodically to minimize fraudulent acts and strengthen internal supervision.

C. Limitations and Suggestion

1. The data collection method in this study was carried out by distributing a questionnaire that had 170 respondents, but due to the time limitations and lack of responses from respondents, 143 answers were collected. It is can be expected that in the next study it can establish a larger number of respondents to produce data that can adjust the situation at the time of questionnaire distribution.
2. There was a questionnaire that did not return in this study include of 26 respondents which caused a conclusion bias (non-response bias), which is a bias caused by the unknown response from the party who should have responded or the party who did not return the questionnaire.
3. There are four statement item of the organizational culture variable indicators that invalid on the validity test results including X_1 , X_5 , X_9 , and X_{10} that shows the value of the validity test is less than r_{table} value. The continue step to analysis in this research is to require remove of the invalid item.