

Lampiran 1. Kuesioner

KUESIONER

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI INTENSI *WHISTLEBLOWING* AUDITOR

(Studi Empiris pada Auditor Perguruan Tinggi di Kota Semarang)

BAGIAN 1 : IDENTITAS RESPONDEN

Nama :

Umur :

Jenis Kelamin : Laki-laki
 Perempuan

Pendidikan Terakhir : SLTA
 D3
 S1
 S2
 S3

Jabatan :

Pengalaman Kerja : 1-3 Tahun
 > 3 Tahun

BAGIAN 2 : PETUNJUK PENGISIAN

Petunjuk jawaban semua pernyataan dalam kuesioner dengan memberikan penilaian sejauh mana pernyataan tersebut sesuai dengan kondisi anda dengan memberi tanda (X) pada kolom yang sudah disediakan.

Berikut petunjuknya :

1 = Sangat Tidak Setuju (STS)

2 = Tidak Setuju (TS)

3 = Netral (N)

4 = Setuju (S)

5 = Sangat Setuju (SS)

BAGIAN 3 : PERNYATAAN

1. PROFESIONALISME

No.	Pernyataan	STS	TS	N	S	SS
1.	Saya selalu melaksanakan tugas sesuai dengan standar organisasi yang ditetapkan					
2.	Dalam melaksanakan tugas, saya menggunakan semua pengetahuan, kemampuan dan pengalaman yang saya miliki					
3.	Saya selalu berperilaku etis pada organisasi					
4.	Saya memiliki hubungan interaksi yang baik dan saling bertukar pendapat dengan rekan seprofesi					
5.	Saya selalu melaporkan apabila menemukan adanya kecurangan					

2. TINGKAT KESERIOUSAN PELANGGARAN

No.	Pernyataan	STS	TS	N	S	SS
1.	Besarnya kecurangan yang terjadi akan menimbulkan dampak buruk bagi organisasi					
2.	Saya akan melaporkan tindakan kecurangan yang dilakukan seseorang guna untuk mendapatkan keuntungan pribadi (bagi si pelaku kecurangan)					
3.	Saya akan melaporkan kecurangan yang dilakukan rekan kerja saya walaupun jumlahnya kecil					
4.	Tinggi rendahnya tindakan kecurangan yang terjadi merupakan tindakan tidak etis pada organisasi					

3. LOCUS OF CONTROL

No.	Pernyataan	STS	TS	N	S	SS
1.	Saya mampu mengerjakan tugas dengan baik apabila saya berusaha dengan sungguh-sungguh					
2.	Saya selalu membuat perencanaan untuk mempermudah menyelesaikan tugas					
3.	Saya bertanggung jawab atas keputusan yang saya ambil					
4.	Diperlukan nasib yang baik untuk menjadi anggota					

	organisasi yang berprestasi					
5.	Tinggi rendahnya penghasilan seseorang tergantung pada keberuntungan					
6.	Saya selalu memanfaatkan keluarga atau teman yang mempunyai jabatan strategis untuk mempermudah mendapatkan pekerjaan yang saya inginkan					

4. KOMITMEN ORGANISASI

No.	Pernyataan	STS	TS	N	S	SS
1.	Merasa yakin bahwa nilai-nilai pribadi saya searas dengan nilai-nilai organisasi ini					
2.	Saya akan berusaha untuk membantu mencapai tujuan adanya organisasi					
3.	Saya akan menerima semua tugas yang diberikan pada organisasi					
4.	Saya ingin berusaha secara maksimal melebihi yang diharapkan demi kesuksesan organisasi ini					

5. PERSONAL COST

No.	Pernyataan	STS	TS	N	S	SS
1.	Saya berkomitmen untuk menjadi <i>whistleblower</i> apabila menemukan adanya kecurangan					
2.	Saya akan melaporkan tindakan kecurangan meskipun					

	yang melakukan adalah atasan saya					
3.	Saya lebih memilih gaji atau jabatan saya turun daripada membiarkan kecurangan terjadi pada organisasi					
4.	Saya tidak akan melaporkan kecurangan karena saya takut akan pembalasan					
5.	Saya lebih takut dijauhi teman kerja saya daripada pemindahan jabatan atas tindakan saya					

6. INTENSI WHISTLEBLOWING

No.	Pernyataan	STS	TS	N	S	SS
1.	Saya bersedia melaporkan kecurangan yang terjadi di organisasi saya					
2.	Saya percaya bahwa kecurangan pasti akan ditindak lanjuti					
3.	Organisasi saya mendukung pelaksanaan whistleblowing					
4.	Adanya reward memotivasi anggota untuk bertindak jujur					
5.	Melaporkan tindakan kecurangan merupakan tanggung jawab saya pada organisasi					

Lampiran 2. Tabulasi Data Kuesioner

Resp	Jenis Kelamin	Profesionalisme (X1)					X1
		X1.1	X1.2	X1.3	X1.4	X1.5	
1	1	3	3	2	2	3	13
2	0	4	4	4	4	5	21
3	0	3	2	2	2	2	11
4	0	4	4	4	4	4	20
5	1	5	5	5	5	5	25
6	0	5	5	5	5	5	25
7	0	5	5	5	5	5	25
8	0	5	5	5	5	5	25
9	0	5	5	5	5	5	25
10	1	4	4	4	4	4	20
11	1	2	3	3	3	3	14
12	0	5	4	4	4	5	22
13	1	4	5	5	5	4	23
14	0	5	5	5	4	5	24
15	0	5	5	5	5	5	25
16	1	4	4	4	4	4	20
17	0	4	5	3	3	4	19
18	1	4	4	4	4	4	20
19	0	5	5	5	4	4	23
20	0	3	4	3	3	3	16
21	0	4	5	4	3	3	19
22	1	4	4	4	4	4	20
23	1	5	5	4	4	5	23
24	1	5	4	5	5	5	24
25	1	4	4	4	4	3	19
26	0	5	5	5	5	4	24
27	1	2	3	3	4	3	15
28	0	4	4	4	4	4	20
29	0	4	4	4	4	3	19
30	0	4	5	5	4	4	22
31	0	4	4	4	4	4	20

32	1	4	5	4	5	5
33	0	5	4	5	4	4
34	1	4	4	4	5	4
35	1	5	5	5	4	4
36	1	5	5	5	5	5
37	0	4	4	4	4	5
38	0	4	5	4	4	5
39	0	4	4	4	4	4
40	0	5	5	4	5	4
41	1	4	3	3	5	3
42	0	4	5	4	5	5
43	0	5	5	5	5	5
44	0	4	5	4	4	4
45	1	5	5	5	4	4
46	0	5	5	5	4	4
47	0	5	5	5	4	4
48	0	5	5	5	4	4
49	1	4	5	4	5	4
50	1	5	5	5	5	4
51	1	5	4	4	4	5
52	0	2	3	3	2	2
53	1	5	5	4	4	5
54	0	5	5	5	5	4
55	0	5	5	5	5	4
56	0	4	4	4	4	4
57	1	5	4	4	5	5
58	1	4	5	4	4	4
59	0	4	4	4	4	4
60	0	2	2	2	3	2
61	1	4	4	5	5	4

Resp	Jenis Kelamin	Tingkat Keseriusan Pelanggaran (X2)				
		X2.1	X2.2	X2.3	X2.4	X2
1	1	3	2	3	3	20
2	0	4	4	4	4	16
3	0	2	3	2	2	15
4	0	4	4	4	4	13
5	1	5	5	5	5	20
6	0	5	5	5	5	20
7	0	5	5	5	5	20
8	0	5	5	5	5	20
9	0	5	5	5	5	20
10	1	4	3	3	3	16
11	1	2	3	2	2	13
12	0	3	3	4	4	14
13	1	4	5	2	5	16
14	0	5	3	4	4	16
15	0	5	5	5	5	20
16	1	5	2	3	5	15
17	0	3	3	4	3	13
18	1	3	4	2	3	12
19	0	5	4	4	3	16
20	0	4	3	3	4	14
21	0	4	3	3	2	12
22	1	4	4	3	3	14
23	1	5	4	5	5	19
24	1	4	5	4	5	18
25	1	4	3	4	4	15
26	0	4	4	4	4	16
27	1	3	3	4	3	13
28	0	5	4	4	5	18
29	0	4	4	4	3	15
30	0	4	4	4	4	16
31	0	4	4	4	4	16

32	1	5	4	5	5	19
33	0	4	5	4	4	17
34	1	4	4	5	4	17
35	1	4	5	4	4	17
36	1	4	4	5	5	18
37	0	5	4	4	5	18
38	0	4	4	5	4	17
39	0	4	4	4	4	16
40	0	4	3	3	4	14
41	1	4	3	4	4	15
42	0	4	5	5	4	18
43	0	5	3	4	5	17
44	0	5	5	4	5	19
45	1	5	5	4	5	19
46	0	5	5	4	5	19
47	0	5	5	4	5	19
48	0	5	5	4	5	19
49	1	5	5	4	4	18
50	1	5	5	4	5	19
51	1	4	5	4	5	18
52	0	3	3	3	3	12
53	1	4	4	5	5	18
54	0	5	4	4	5	18
55	0	5	5	5	5	20
56	0	5	4	4	5	18
57	1	5	4	4	4	17
58	1	4	3	4	5	16
59	0	4	5	5	4	18
60	0	2	3	3	4	12
61	1	5	4	5	5	19

Resp	Jenis Kelamin	Locus of Control (X3)						
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3
1	1	2	2	3	3	3	3	19
2	0	5	4	4	4	4	4	19
3	0	2	2	3	3	2	2	18
4	0	5	4	4	5	2	2	22
5	1	5	5	5	5	5	5	30
6	0	5	5	5	5	5	5	30
7	0	5	5	5	5	5	5	30
8	0	5	5	5	5	5	5	30
9	0	5	5	5	5	5	5	30
10	1	4	4	4	3	3	2	20
11	1	2	2	2	3	2	1	12
12	0	4	4	4	3	3	2	20
13	1	5	4	5	4	4	3	25
14	0	5	5	5	4	4	3	26
15	0	5	4	5	5	5	5	29
16	1	3	3	3	3	3	3	18
17	0	4	3	3	4	3	3	20
18	1	4	4	4	4	2	3	21
19	0	5	5	5	4	4	4	27
20	0	4	4	4	4	3	2	21
21	0	4	4	4	3	2	4	21
22	1	5	4	4	4	3	2	22
23	1	4	4	5	4	5	5	27
24	1	5	5	5	5	4	4	28
25	1	4	4	3	4	4	3	22
26	0	4	3	4	4	3	4	22
27	1	3	4	3	4	4	4	22
28	0	5	5	4	4	4	4	26
29	0	5	4	4	5	4	5	27
30	0	5	4	5	5	5	4	28
31	0	4	4	4	3	4	4	23

32	1	4	5	4	4	4	4	25
33	0	4	4	3	4	4	3	22
34	1	4	4	4	4	4	4	24
35	1	3	3	4	4	3	4	21
36	1	4	4	4	3	5	3	23
37	0	4	4	5	5	5	4	27
38	0	5	4	5	5	4	4	27
39	0	4	4	4	4	4	4	24
40	0	4	3	4	3	3	3	20
41	1	4	4	4	4	3	3	22
42	0	4	4	5	3	5	4	25
43	0	5	5	5	5	5	5	30
44	0	5	4	5	5	4	4	27
45	1	5	4	5	4	3	3	24
46	0	5	4	5	4	4	4	26
47	0	5	4	5	5	5	4	28
48	0	5	4	5	4	4	4	26
49	1	5	5	5	5	5	5	30
50	1	4	5	5	4	5	4	27
51	1	4	5	4	5	5	5	28
52	0	2	2	3	3	2	3	15
53	1	4	3	4	4	4	4	23
54	0	4	5	5	5	5	5	29
55	0	4	4	4	5	5	5	27
56	0	4	4	4	4	5	4	25
57	1	5	4	4	4	5	5	27
58	1	4	4	4	5	4	4	25
59	0	5	5	5	5	4	4	28
60	0	4	3	3	3	3	2	18
61	1	4	4	5	4	5	4	26

Resp	Jenis Kelamin	Komitmen Organisasi (X4)				
		X4.1	X4.2	X4.3	X4.4	X4
1	1	4	4	4	4	16
2	0	4	4	5	5	18
3	0	3	2	2	3	15
4	0	4	4	4	4	16
5	1	4	5	5	4	18
6	0	5	5	5	5	20
7	0	5	5	5	5	20
8	0	5	5	5	5	20
9	0	5	5	5	5	20
10	1	4	4	4	4	16
11	1	2	3	3	2	10
12	0	3	4	2	2	11
13	1	3	4	2	3	12
14	0	3	4	5	4	16
15	0	5	5	5	4	19
16	1	4	4	3	4	15
17	0	4	4	4	4	16
18	1	4	4	4	4	16
19	0	4	5	4	3	16
20	0	3	4	3	4	14
21	0	3	4	4	3	14
22	1	4	5	4	5	18
23	1	4	5	5	5	19
24	1	4	4	3	4	15
25	1	5	4	3	3	15
26	0	4	5	5	4	18
27	1	3	4	3	4	14
28	0	5	4	4	4	17
29	0	4	4	5	5	18
30	0	4	4	4	4	16
31	0	4	5	5	4	18

32	1	5	5	4	3	17
33	0	4	4	3	3	14
34	1	4	4	4	4	16
35	1	4	4	3	3	14
36	1	3	5	4	4	16
37	0	4	4	5	5	18
38	0	5	5	5	4	19
39	0	4	4	4	4	16
40	0	4	4	4	5	17
41	1	4	4	5	5	18
42	0	3	5	5	4	17
43	0	4	5	4	5	18
44	0	4	5	4	5	18
45	1	4	4	4	4	16
46	0	4	4	4	4	16
47	0	4	5	4	4	17
48	0	4	4	4	4	16
49	1	4	5	5	5	19
50	1	3	4	4	5	16
51	1	4	3	3	3	13
52	0	3	3	3	3	12
53	1	3	5	4	4	16
54	0	3	4	4	4	15
55	0	4	4	3	3	14
56	0	3	4	4	4	15
57	1	4	4	4	4	16
58	1	5	5	5	5	20
59	0	3	5	4	3	15
60	0	3	3	3	4	13
61	1	4	5	5	4	18

Resp	Jenis Kelamin	Personal Cost (X5)					
		X5.1	X5.2	X5.3	X5.4	X5.5	X5
1	1	2	2	2	2	3	16
2	0	4	4	5	3	4	16
3	0	2	2	3	2	2	15
4	0	3	4	4	4	4	19
5	1	5	5	5	5	5	25
6	0	4	5	4	5	4	25
7	0	5	5	5	5	5	25
8	0	5	5	5	5	5	25
9	0	5	5	5	5	5	25
10	1	3	4	4	2	3	16
11	1	2	3	3	2	2	12
12	0	4	3	3	3	4	17
13	1	3	5	4	4	4	20
14	0	5	5	5	5	5	25
15	0	5	5	5	5	5	25
16	1	5	3	3	2	3	16
17	0	4	3	4	4	4	19
18	1	4	4	4	4	4	20
19	0	4	4	3	4	4	19
20	0	3	4	4	4	4	19
21	0	4	4	3	3	4	18
22	1	4	4	4	3	4	19
23	1	4	5	4	5	5	23
24	1	4	4	5	4	4	21
25	1	5	5	4	3	2	19
26	0	3	4	3	3	3	16
27	1	3	4	3	4	3	17
28	0	4	4	4	4	4	20
29	0	4	5	4	5	5	23
30	0	3	4	4	4	4	19
31	0	4	4	4	4	4	20

32	1	4	4	5	5	5	23
33	0	5	3	4	3	2	17
34	1	3	3	3	2	2	13
35	1	5	4	4	3	3	19
36	1	5	5	3	3	2	18
37	0	5	5	5	4	4	23
38	0	4	3	3	2	1	13
39	0	4	4	4	4	5	21
40	0	4	4	2	4	3	17
41	1	3	5	2	4	4	18
42	0	5	5	4	4	4	22
43	0	5	5	5	5	5	25
44	0	4	5	4	4	4	21
45	1	4	4	5	4	4	21
46	0	5	4	5	4	5	23
47	0	5	4	5	4	4	22
48	0	5	4	5	4	4	22
49	1	4	5	5	5	5	24
50	1	5	5	4	5	5	24
51	1	5	5	4	4	4	22
52	0	3	2	3	3	2	13
53	1	5	5	5	5	4	24
54	0	4	4	4	4	4	20
55	0	5	5	4	4	4	22
56	0	4	4	4	4	4	20
57	1	4	4	5	5	4	22
58	1	5	4	5	5	5	24
59	0	5	4	5	5	5	24
60	0	3	3	2	2	2	12
61	1	4	4	5	5	5	23

Resp	Jenis Kelamin	Intensi Whistleblowing (Y)					
		Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y
1	1	2	2	3	2	2	19
2	0	4	4	4	3	4	19
3	0	3	2	3	2	2	19
4	0	4	4	4	4	4	20
5	1	5	5	5	5	5	25
6	0	5	5	4	4	5	23
7	0	5	5	5	5	5	25
8	0	5	5	5	5	5	25
9	0	5	5	5	5	5	25
10	1	4	4	4	3	4	19
11	1	3	3	2	2	2	12
12	0	4	3	3	4	3	17
13	1	4	4	3	5	4	20
14	0	5	5	4	5	5	24
15	0	5	5	5	5	5	25
16	1	3	3	3	3	4	16
17	0	4	4	4	4	4	20
18	1	4	4	4	4	4	20
19	0	4	5	4	4	4	21
20	0	4	4	3	4	4	19
21	0	4	4	3	4	3	18
22	1	4	5	3	3	4	19
23	1	5	4	4	5	5	23
24	1	5	5	4	4	5	23
25	1	5	4	4	3	4	20
26	0	5	4	4	4	5	22
27	1	3	4	3	3	3	16
28	0	4	4	4	4	4	20
29	0	3	4	4	5	5	21
30	0	5	5	4	4	3	21
31	0	4	4	4	4	4	20

32	1	5	5	5	4	4	23
33	0	4	4	4	5	5	22
34	1	3	5	5	4	3	20
35	1	4	4	4	4	4	20
36	1	4	4	5	5	5	23
37	0	4	5	4	5	5	23
38	0	5	5	4	5	5	24
39	0	4	4	4	4	5	21
40	0	3	4	3	4	4	18
41	1	4	4	3	4	4	19
42	0	5	5	4	4	5	23
43	0	4	4	4	5	5	22
44	0	4	4	4	5	5	22
45	1	4	4	4	5	5	22
46	0	4	4	4	5	5	22
47	0	4	4	4	5	5	22
48	0	4	4	4	5	5	22
49	1	5	5	5	5	5	25
50	1	5	5	4	5	4	23
51	1	4	4	5	5	5	23
52	0	3	3	3	2	2	13
53	1	5	5	4	4	5	23
54	0	4	5	4	4	4	21
55	0	4	5	4	4	5	22
56	0	5	5	4	4	5	23
57	1	4	5	4	4	4	21
58	1	4	5	5	5	5	24
59	0	4	5	5	5	5	24
60	0	3	3	2	2	3	13
61	1	4	4	5	5	5	23

Lampiran 3. Hasil Output SPSS

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	Profesionalisme
X1.1	Pearson Correlation	1	.743**	.807**	.638**	.725**	.905**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	61	61	61	61	61	61
X1.2	Pearson Correlation	.743**	1	.777**	.569**	.654**	.862**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	61	61	61	61	61	61
X1.3	Pearson Correlation	.807**	.777**	1	.701**	.628**	.903**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	61	61	61	61	61	61
X1.4	Pearson Correlation	.638**	.569**	.701**	1	.652**	.820**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	61	61	61	61	61	61
X1.5	Pearson Correlation	.725**	.654**	.628**	.652**	1	.845**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	61	61	61	61	61	61
Profesionalisme	Pearson Correlation	.905**	.862**	.903**	.820**	.845**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	61	61	61	61	61	61

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		X2.1	X2.2	X2.3	X2.4	Tingkat Keseriusan Pelanggaran
X2.1	Pearson Correlation	1	.508**	.568**	.714**	.703**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	61	61	61	61	61
X2.2	Pearson Correlation	.508**	1	.489**	.522**	.644**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	61	61	61	61	61
X2.3	Pearson Correlation	.568**	.489**	1	.579**	.662**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	61	61	61	61	61
X2.4	Pearson Correlation	.714**	.522**	.579**	1	.714**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	61	61	61	61	61
Tingkat Keseriusan Pelanggaran	Pearson Correlation	.703**	.644**	.662**	.714**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	61	61	61	61	61

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	Locus of Control
X3.1	Pearson Correlation	1	.741**	.741**	.624**	.491**	.441**	.730**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	61	61	61	61	61	61	61
X3.2	Pearson Correlation	.741**	1	.694**	.610**	.634**	.565**	.811**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	61	61	61	61	61	61	61
X3.3	Pearson Correlation	.741**	.694**	1	.587**	.620**	.586**	.838**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	61	61	61	61	61	61	61
X3.4	Pearson Correlation	.624**	.610**	.587**	1	.562**	.633**	.792**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	61	61	61	61	61	61	61
X3.5	Pearson Correlation	.491**	.634**	.620**	.562**	1	.765**	.827**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	61	61	61	61	61	61	61
X3.6	Pearson Correlation	.441**	.565**	.586**	.633**	.765**	1	.813**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	61	61	61	61	61	61	61
Locus of Control	Pearson Correlation	.730**	.811**	.838**	.792**	.827**	.813**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	61	61	61	61	61	61	61

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		X4.1	X4.2	X4.3	X4.4	Komitmen Organisasi
X4.1	Pearson Correlation	1	.444**	.457**	.403**	.704**
	Sig. (2-tailed)		.000	.000	.001	.000
	N	61	61	61	61	61
X4.2	Pearson Correlation	.444**	1	.646**	.423**	.693**
	Sig. (2-tailed)	.000		.000	.001	.000
	N	61	61	61	61	61
X4.3	Pearson Correlation	.457**	.646**	1	.686**	.856**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	61	61	61	61	61
X4.4	Pearson Correlation	.403**	.423**	.686**	1	.804**
	Sig. (2-tailed)	.001	.001	.000		.000
	N	61	61	61	61	61
Komitmen Organisasi	Pearson Correlation	.704**	.693**	.856**	.804**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	61	61	61	61	61

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		X5.1	X5.2	X5.3	X5.4	X5.5	Personal Cost
X5.1	Pearson Correlation	1	.561**	.592**	.498**	.426**	.670**
	Sig. (2-tailed)		.000	.000	.000	.001	.000
	N	61	61	61	61	61	61
X5.2	Pearson Correlation	.561**	1	.488**	.693**	.591**	.748**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	61	61	61	61	61	61
X5.3	Pearson Correlation	.592**	.488**	1	.672**	.665**	.779**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	61	61	61	61	61	61
X5.4	Pearson Correlation	.498**	.693**	.672**	1	.846**	.908**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	61	61	61	61	61	61
X5.5	Pearson Correlation	.426**	.591**	.665**	.846**	1	.860**
	Sig. (2-tailed)	.001	.000	.000	.000		.000
	N	61	61	61	61	61	61
Personal Cost	Pearson Correlation	.670**	.748**	.779**	.908**	.860**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	61	61	61	61	61	61

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Intensi Whistleblowing
Y1.1	Pearson Correlation	1	.708**	.545**	.531**	.615**	.717**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	61	61	61	61	61	61
Y1.2	Pearson Correlation	.708**	1	.624**	.577**	.608**	.693**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	61	61	61	61	61	61
Y1.3	Pearson Correlation	.545**	.624**	1	.679**	.649**	.843**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	61	61	61	61	61	61
Y1.4	Pearson Correlation	.531**	.577**	.679**	1	.807**	.803**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	61	61	61	61	61	61
Y1.5	Pearson Correlation	.615**	.608**	.649**	.807**	1	.807**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	61	61	61	61	61	61
Intensi Whistleblowing	Pearson Correlation	.717**	.693**	.843**	.803**	.807**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	61	61	61	61	61	61

** . Correlation is significant at the 0.01 level (2-tailed).

Hasil Uji Reliabilitas Profesionalisme

Case Processing Summary

		N	%
Cases	Valid	61	100.0
	Excluded ^a	0	.0
	Total	61	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.918	.917	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X1.1	16.8525	7.595	.843	.739	.887
X1.2	16.7377	8.097	.783	.663	.900
X1.3	16.9180	7.710	.842	.765	.888
X1.4	16.9344	8.296	.720	.569	.912
X1.5	17.0164	8.050	.753	.611	.906

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
21.1148	12.170	3.48854	5

Hasil Uji Reliabilitas Tingkat Keseriusan Pelanggaran

Case Processing Summary

		N	%
Cases	Valid	61	100.0
	Excluded ^a	0	.0
	Total	61	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.837	.838	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X2.1	12.2131	4.537	.721	.559	.772
X2.2	12.4262	4.782	.586	.344	.831
X2.3	12.4590	4.752	.643	.414	.806
X2.4	12.2295	4.313	.732	.571	.765

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
16.4426	7.751	2.78403	4

Hasil Uji Reliabilitas *Locus of Control*

Case Processing Summary

		N	%
Cases	Valid	61	100.0
	Excluded ^a	0	.0
	Total	61	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.903	.907	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X3.1	20.0656	12.996	.708	.687	.890
X3.2	20.2951	12.778	.779	.659	.880
X3.3	20.0656	13.029	.777	.655	.881
X3.4	20.1803	13.450	.721	.553	.889
X3.5	20.3770	11.905	.746	.655	.885
X3.6	20.5738	11.949	.720	.659	.890

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
24.3115	17.918	4.23297	6

Hasil Uji Reliabilitas Komitmen Organisasi

Case Processing Summary

		N	%
Cases	Valid	61	100.0
	Excluded ^a	0	.0
	Total	61	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.808	.806	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X4.1	12.2951	3.811	.508	.263	.810
X4.2	11.8852	3.670	.617	.448	.765
X4.3	12.1475	2.795	.764	.631	.684
X4.4	12.1639	3.306	.627	.484	.757

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
16.1639	5.673	2.38174	4

Hasil Uji Reliabilitas *Personal Cost*

Case Processing Summary

		N	%
Cases	Valid	61	100.0
	Excluded ^a	0	.0
	Total	61	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.884	.884	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X5.1	15.8689	10.583	.594	.456	.887
X5.2	15.8361	10.339	.692	.549	.867
X5.3	15.9508	9.781	.726	.577	.859
X5.4	16.0984	8.790	.838	.785	.830
X5.5	16.1148	8.903	.770	.736	.848

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
19.9672	14.699	3.83392	5

Hasil Uji Reliabilitas *Intensi Whistleblowing*

Case Processing Summary

		N	%
Cases	Valid	61	100.0
	Excluded ^a	0	.0
	Total	61	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.895	.897	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Y1.1	16.6393	8.134	.691	.558	.884
Y1.2	16.5082	7.854	.728	.593	.876
Y1.3	16.8197	7.884	.734	.552	.875
Y1.4	16.6230	6.939	.775	.694	.866
Y1.5	16.4918	6.887	.805	.706	.858

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
20.7705	11.480	3.38818	5

Uji Asumsi Klasik

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

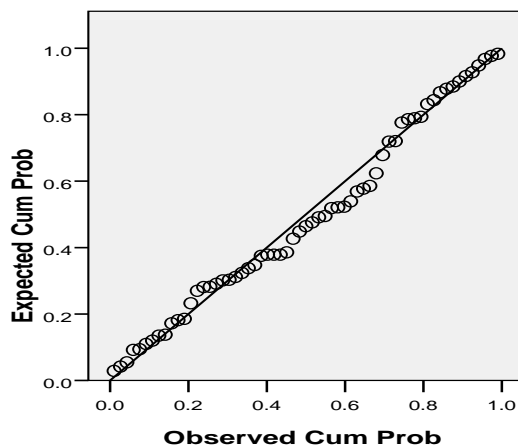
		Unstandardized Residual
N		61
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.19312710
Most Extreme Differences	Absolute	.082
	Positive	.082
	Negative	-.051
Kolmogorov-Smirnov Z		.643
Asymp. Sig. (2-tailed)		.802

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Intensi Whistleblowing



Hasil Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,689	1,380		,499	,619		
Jenis_Kelamin	,070	,341	,012	,207	,837	,922	1,085
Profesionalisme	,162	,071	,192	2,286	,026	,434	2,305
Tingkat Keseriusan	,285	,103	,233	2,783	,007	,436	2,295
Pelanggaran	,196	,084	,271	2,344	,023	,227	4,401
Locus of Control	,259	,091	,198	2,856	,006	,633	1,579
Komitmen Organisasi	,156	,076	,193	2,044	,046	,342	2,924
Personal Cost							

a. Dependent Variable: Intensi Whistleblowing

Hasil Uji Heterokedastisitas

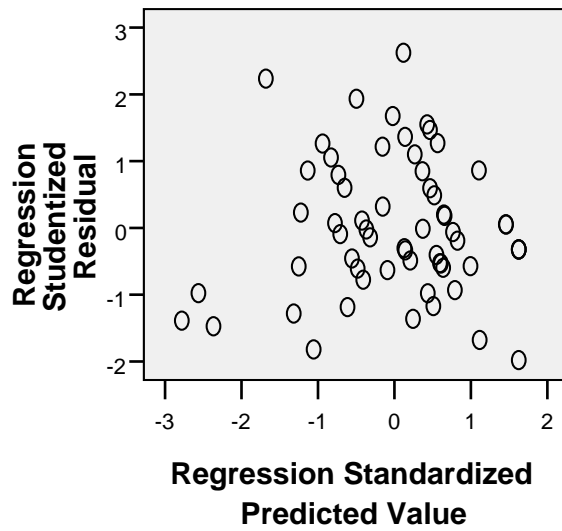
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.402	.755		3.182	.002
Jenis_Kelamin	-.306	.187	-.214	-1.639	.107
Profesionalisme	-.021	.039	-.105	-.551	.584
Tingkat Keseriusan	-.060	.056	-.205	-1.078	.286
Pelanggaran	.033	.046	.190	.720	.474
Locus of Control	.014	.050	.043	.273	.786
Komitmen Organisasi	-.044	.042	-.226	-1.055	.296
Personal Cost					

a. Dependent Variable: AbRes

Scatterplot

Dependent Variable: Intensi Whistleblowing



Hasil Analisis Regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Jenis_Kelamin	61	,00	1,00	,4098	,49588
Profesionalisme	61	11,00	25,00	21,1148	3,48854
Tingkat Keseriusan Pelanggaran	61	12,00	20,00	16,7541	2,39900
Locus of Control	61	12,00	30,00	24,3279	4,07317
Komitmen Organisasi	61	10,00	20,00	16,2459	2,24838
Personal Cost	61	12,00	25,00	20,0984	3,64557
Intensi Whistleblowing	61	12,00	25,00	21,0164	2,94104
Valid N (listwise)	61				

Correlations

		Intensi Whistleblowing	Jenis_Kelamin	Profesionalisme	Tingkat Keseriusan Pelanggaran	Locus of Control	Komitmen Organisasi	Personal Cost
Pearson Correlation	Intensi Whistleblowing	1.000	-.050	.754	.768	.847	.662	.786
	Jenis_Kelamin	-.050	1.000	-.018	.030	-.142	-.107	-.032
	Profesionalisme	.754	-.018	1.000	.627	.728	.464	.657
	Tingkat Keseriusan Pelanggaran	.768	.030	.627	1.000	.721	.493	.630
	Locus of Control	.847	-.142	.728	.721	1.000	.586	.796
	Komitmen Organisasi	.662	-.107	.464	.493	.586	1.000	.532
	Personal Cost	.786	-.032	.657	.630	.796	.532	1.000
	Sig. (1-tailed)	Intensi Whistleblowing	.	.350	.000	.000	.000	.000
Jenis_Kelamin		.350	.	.445	.409	.138	.206	.404
Profesionalisme		.000	.445	.	.000	.000	.000	.000
Tingkat Keseriusan Pelanggaran		.000	.409	.000	.	.000	.000	.000
Locus of Control		.000	.138	.000	.000	.	.000	.000
Komitmen Organisasi		.000	.206	.000	.000	.000	.	.000
Personal Cost		.000	.404	.000	.000	.000	.000	.
N		Intensi Whistleblowing	61	61	61	61	61	61
	Jenis_Kelamin	61	61	61	61	61	61	61
	Profesionalisme	61	61	61	61	61	61	61
	Tingkat Keseriusan Pelanggaran	61	61	61	61	61	61	61
	Locus of Control	61	61	61	61	61	61	61
	Komitmen Organisasi	61	61	61	61	61	61	61
	Personal Cost	61	61	61	61	61	61	61

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	Personal Cost , Jenis_Kelamin, Komitmen Organisasi, Tingkat Keseriusan Pelanggaran, Profesionalisme, Locus of Control	.	Enter

- a. All requested variables entered.
- b. Dependent Variable: Intensi Whistleblowing

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.914 ^a	.835	.817	1.25767

- a. Predictors: (Constant), Personal Cost , Jenis_Kelamin, Komitmen Organisasi, Tingkat Keseriusan Pelanggaran, Profesionalisme, Locus of Control
- b. Dependent Variable: Intensi Whistleblowing

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	433.570	6	72.262	45.685	.000 ^a
	Residual	85.413	54	1.582		
	Total	518.984	60			

- a. Predictors: (Constant), Personal Cost , Jenis_Kelamin, Komitmen Organisasi, Tingkat Keseriusan Pelanggaran, Profesionalisme, Locus of Control
- b. Dependent Variable: Intensi Whistleblowing

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.689	1.380		.499	.619
	Jenis_Kelamin	.070	.341	.012	.207	.837
	Profesionalisme	.162	.071	.192	2.286	.026
	Tingkat Keseriusan Pelanggaran	.285	.103	.233	2.783	.007
	Locus of Control	.196	.084	.271	2.344	.023
	Komitmen Organisasi	.259	.091	.198	2.856	.006
	Personal Cost	.156	.076	.193	2.044	.046

- a. Dependent Variable: Intensi Whistleblowing

Coefficients^a

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	Jenis_Kelamin	-.050	.028	.011	.922	1.085
	Profesionalisme	.754	.297	.126	.434	2.305
	Tingkat Keseriusan Pelanggaran	.768	.354	.154	.436	2.295
	Locus of Control	.847	.304	.129	.227	4.401
	Komitmen Organisasi	.662	.362	.158	.633	1.579
	Personal Cost	.786	.268	.113	.342	2.924

a. Dependent Variable: Intensi Whistleblowing

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	Jenis_Kelamin	Profesionalisme	Tingkat Keseriusan Pelanggaran	Locus of Control	Komitmen Organisasi	Personal Cost
1	1	6.388	1.000	.00	.01	.00	.00	.00	.00	.00
	2	.561	3.373	.00	.89	.00	.00	.00	.00	.00
	3	.019	18.210	.32	.01	.04	.00	.03	.09	.13
	4	.011	24.530	.04	.01	.46	.04	.00	.30	.21
	5	.008	27.799	.14	.01	.39	.29	.00	.43	.06
	6	.008	28.658	.42	.00	.03	.43	.02	.14	.32
	7	.004	37.880	.07	.05	.08	.25	.94	.04	.28

a. Dependent Variable: Intensi Whistleblowing

Residuals Statistics^a

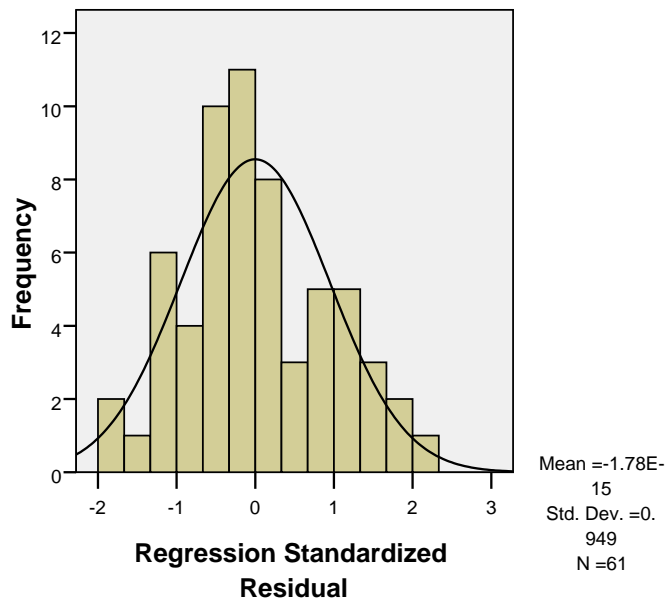
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	13.5422	25.3889	21.0164	2.68815	61
Std. Predicted Value	-2.780	1.627	.000	1.000	61
Standard Error of Predicted Value	.248	.765	.413	.107	61
Adjusted Predicted Value	13.9758	25.5937	20.9939	2.67101	61
Residual	-2.38885	2.66687	.00000	1.19313	61
Std. Residual	-1.899	2.120	.000	.949	61
Stud. Residual	-1.979	2.623	.008	1.027	61
Deleted Residual	-2.59370	4.08175	.02250	1.40510	61
Stud. Deleted Residual	-2.036	2.782	.012	1.045	61
Mahal. Distance	1.348	21.189	5.902	3.883	61
Cook's Distance	.000	.522	.027	.071	61
Centered Leverage Value	.022	.353	.098	.065	61

a. Dependent Variable: Intensi Whistleblowing

Charts

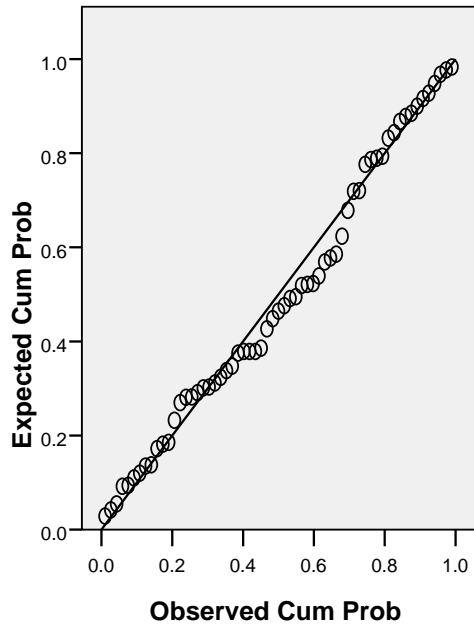
Histogram

Dependent Variable: Intensi Whistleblowing



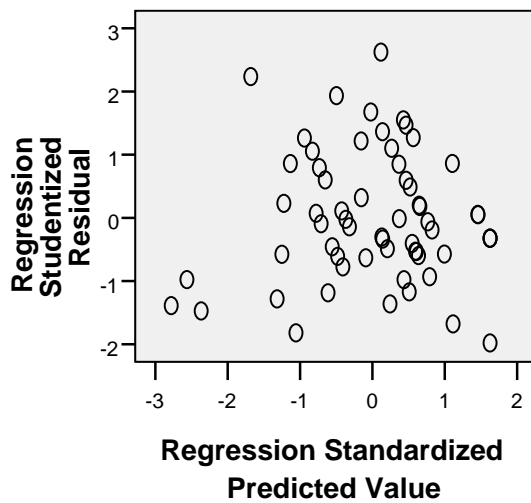
**Normal P-P Plot of Regression
Standardized Residual**

Dependent Variable: Intensi Whistleblowing



Scatterplot

Dependent Variable: Intensi Whistleblowing



Uji Non Respon Bias

Group Statistics

	Ketepatan	N	Mean	Std. Deviation	Std. Error Mean
Profesionalisme	Tepat	51	21,3333	3,21040	,44955
	Terlambat	10	20,0000	4,71405	1,49071
Tingkat Keseriusan Pelanggaran	Tepat	51	16,7451	2,35663	,32999
	Terlambat	10	16,8000	2,74064	,86667
Locus of Control	Tepat	51	24,3333	4,03320	,56476
	Terlambat	10	24,3000	4,49815	1,42244
Komitmen Organisasi	Tepat	51	16,4118	2,21970	,31082
	Terlambat	10	15,4000	2,31900	,73333
Personal Cost	Tepat	51	20,0392	3,52114	,49306
	Terlambat	10	20,4000	4,42719	1,40000
Intensi Whistleblowing	Tepat	51	21,0784	2,68211	,37557
	Terlambat	10	20,7000	4,19126	1,32539

Independent T-test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Profesionalisme	Equal variances assumed	1,527	,221	1,107	59	,273	1,33333	1,20423	-1,07632	3,74298
	Equal variances not assumed			,856	10,695	,411	1,33333	1,55702	-2,10559	4,77226
Tingkat Keseriusan Pelanggaran	Equal variances assumed	,036	,851	-0,066	59	,948	-,05490	,83665	-1,72903	1,61923
	Equal variances not assumed			-,059	11,754	,954	-,05490	,92737	-2,08015	1,97035
Locus of Control	Equal variances assumed	,000	,994	,023	59	,981	,03333	1,42056	-2,80920	2,87587
	Equal variances not assumed			,022	12,007	,983	,03333	1,53045	-3,30101	3,36768
Komitmen Organisasi	Equal variances assumed	,003	,956	1,309	59	,196	1,01176	,77301	-,53502	2,55855
	Equal variances not assumed			1,270	12,452	,227	1,01176	,79648	-,71667	2,74020
Personal Cost	Equal variances assumed	,331	,567	-,284	59	,777	-,36078	1,27057	-2,90319	2,18162
	Equal variances not assumed			-,243	11,340	,812	-,36078	1,48429	-3,61578	2,89421
Intensi Whistleblowing	Equal variances assumed	2,349	,131	,369	59	,713	,37843	1,02454	-1,67167	2,42853
	Equal variances not assumed			,275	10,491	,789	,37843	1,37758	-2,67163	3,42850

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