

BAB V

PENUTUP

5.1 Kesimpulan

Penelitian ini bertujuan untuk mengetahui adanya pengaruh atas idealisme, keberanian moral, dan spiritualitas terhadap intensi *whistleblowing*. Sampel dalam penelitian ini adalah mahasiswa jurusan akuntansi STIE Perbanas Surabaya yang sedang menempuh mata kuliah Pengauditan tahun ajaran 2017/2018. Jumlah data akhir yang diperoleh dari responden setelah dilakukan *outlier* adalah sebanyak 184 data. Berdasarkan hasil analisis yang telah dilakukan oleh peneliti, dapat ditarik beberapa kesimpulan yang diuraikan sebagai berikut:

1. Variabel idealisme berpengaruh terhadap intensi *whistleblowing*. Berdasarkan pernyataan tersebut maka Hipotesis 1 penelitian ini diterima. Hal tersebut memberikan penjelasan bahwa individu yang memiliki individualisme yang tinggi akan memiliki intensi yang tinggi pula dalam melakukan *whistleblowing*.
2. Variabel keberanian moral memiliki pengaruh terhadap intensi *whistleblowing*. Berdasarkan pernyataan tersebut maka Hipotesis 2 pada penelitian diterima. Hal tersebut memberikan penjelasan bahwa individu yang memiliki keberanian moral yang tinggi akan memiliki intensi yang tinggi pula dalam melakukan *whistleblowing*.
3. Variabel spiritualitas tidak memiliki pengaruh terhadap terhadap intensi *whistleblowing*. Berdasarkan pernyataan tersebut maka Hipotesis 0 pada penelitian diterima. Hal tersebut memberikan penjelasan bahwa hasil penelitian tidak sesuai dengan teori yang menyatakan bahwa individu yang memiliki

individualisme yang tinggi akan memiliki intensi yang tinggi pula dalam melakukan *whistleblowing*.

5.2 Keterbatasan Penelitian

Pada penelitian menyadari bahwa terdapat keterbatasan dan kelemahaan dalam penelitian ini, yaitu sebagai berikut:

1. Kemampuan variabel independen dalam menerangkan variabel dependen sangatlah kecil. Hal ini dapat dibuktikan dengan nilai r^2 yang kecil sebesar 0,188 atau sebesar 18,8 % bahwa variasi variabel dependen yaitu intensi *whistleblowing* dapat dijelaskan oleh variasi dari ke tiga variabel independen yaitu idealisme, keberanian moral, dan spiritualitas sedangkan sisanya 71,2% dapat dijelaskan oleh variabel lain diluar model penelitian ini.
2. Waktu penyebaran kuesioner dilaksanakan pada bulan Desember hingga Januari yang merupakan waktu mendekati liburan minggu tenang dan UAS bagi responden sehingga diperlukan waktu yang cukup panjang agar jumlah responden sesuai dengan target.
3. Terdapat pernyataan negatif dalam kuesioner. Pernyataan tersebut terletak pada bagian kedua dan bagian ketiga pada kasus ketiga. Hal tersebut membuat sebagian responden mengalami kendala dalam mengisi kuesioner tersebut, sehingga terdapat hasil yang tidak valid.

5.3 Saran

Berdasarkan keterbatasan yang telah disampaikan, maka saran yang dapat diberikan untuk penelitian selanjutnya adalah:

1. Diharapkan untuk penelitian selanjutnya menambahkan variabel independen atau menggunakan variabel independen yang lain dalam membuktikan intensi *whistleblowing* dan menguji kembali variabel spiritualitas yang pada penelitian ini tidak memiliki pengaruh terhadap intensi *whistleblowing*.
2. Pemilihan waktu penyebaran kuesioner terutama pada waktu luang terhadap responden yang dituju agar kuesioner dapat kembali tepat waktu sesuai yang diharapkan dan penelitian selanjutnya dapat menggunakan populasi tidak hanya pada mahasiswa S1 Akuntansi STIE Perbanas saja. Dapat dilakukan pada auditor di kantor akuntan publik atau di universitas lainnya. Sehingga hasil penelitian dapat di generalisasi.
3. Pemilihan penempatan pernyataan negatif perlu dipertimbangkan untuk diletakkan pada awal atau akhir kuesioner agar responden lebih mudah dalam pengisiannya dan pada saat penyebaran kuesioner diharapkan lebih memberikan intruksi dengan jelas untuk meminimalisir kesalahan dalam pengisian kuesioner.

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