The Effect of Whistleblowing Intention on Fraud Prevention With Religiusity as a Moderation Variable

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Abstract:

This study aims to determine the effect of Whistleblowing Intention on fraud prevention with religiosity as a moderating variable carried out at the Department of Industry and Trade of Magelang City. The method used in this research is a quantitative research method. The number of respondents used in this study were 49 respondents who were taken using the Convinience Sampling technique for employees working at the Department of Industry and Trade of Magelang City. The data source used in this study is primary data collected by distributing questionnaires using Google Forms to prospective respondents. Testing the data used in this study is a descriptive statistical test, validity test, reliability test, classic assumption test and moderating regression analysis (MRA) test, the software used to process the data is SPSS 22. The results of this study indicate that Whistleblowing Intention has a positive effect on fraud prevention. Meanwhile, religiosity has an influence on the relationship between whistleblowing intentions and fraud prevention.

Keywords*: Whistleblowing Intention, Fraud Prevention, Religiosity*

1. Introduction

In Indonesia, the phenomenon of fraud is a problem that is quite serious and very fundamental so that it is seen as an obstacle in improving the quality of service and social welfare (Nurrahma, et al., 2022). The form of fraud that often occurs in government and private agencies is the occurrence of irregularities in the form of inflating company budgets which then continue and are in line with the process of procurement of goods and services, misuse of disbursed budget money, manipulation of documents and falsification of evidence of accountability for the implementation of activities (Nurrahma, et al., 2022). However, fraud that occurs in a company is not easy to detect. Therefore,

Fraud detection can be done using a variety of methods (ACFE, 2018). The most widely used method in detecting fraud is "tipping", which is then more popularly known as "whistleblowing". Whistleblowing is a term used in sports that describes a referee blowing his whistle to stop a player who is in breach. In an organizational context, whistleblowing shows methods that can be used to stop violations or fraud that occur in an organization. Currently, institutions are encouraged to develop

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whistleblowing policies as part of their internal control systems (Brennan & Kelly, 2007; Hooks, Kaplan, & Schultz, 1994; Miceli, Near, & Schwenk, 1991), even as a broader movement to make these institutions more transparent and accountable (Gobert & Punch, 2000) or to prevent a country from the possibility of greater losses and legal violations that may occur (Rustiarini & Sunarsih, 2008). According to Saud & Febriana (2022) whistleblowing is divided into two categories, namely internal whistleblowing and external whistleblowing. Internal whistleblowing occurs when individuals, employees or employees in certain companies report fraud to the chairman or top officials of the company. The purpose of internal whistleblowing is to avoid losses in the company. Besides that,

In accounting research, researchers agree to define whistleblowing as Whistleblowing Intention, Personal Cost, Organizational Commitment and Fraud Seriousness Level the act of disclosure by (former or current) members of the organization regarding illegal, immoral or unlawful practices by individuals or organizations (Ayers & Kaplan , 2005; Keenan, 2000; King, 1997; Miceli & Near, 1984; Miceli, Near, Rehg, & van Scotter, 2012; Near & Miceli, 1996). Parties that reveal or report these illegal practices are known as whistleblowers (Jeon, 2017; Sweeney, 2008). Several studies have found that whistleblowing is the most effective way to deal with fraud (Alam, 2014; Rizki Bagustianto & Nurkholis, 2012; Dyck, Morse, & Zingales, 2010; Said, Alam, Mohamed, & Rafidi, 2017; Sweeney, 2008). The effectiveness of whistleblowing in uncovering fraudulent financial statements is recognized by accountants and regulators not only in the United States, but also in other countries (Miceli, Near, & Dworkin, 2008).

*Whistleblowing*can also help stop the operations of a company that knows no direction and without regard to the public interest. This practice is also used for a company to maintain transparency, compliance and fair behavior (Saud & Febriana, 2022). A whistleblower is someone who is aware of a criminal act and notifies it to law enforcement officials (Setiawan, et al., 2021). However, being a whistleblower is not easy. Because it can be considered as a traitor, disloyal, can even get the risk of threats. In addition, one of the phenomena that occur in the social environment that contributes opinion to individuals who act as reporters in disclosing fraud, where the opinion embedded can be either negative or positive. Social and moral incentives will be felt more strongly when there is wider acceptance of ethical behavior and strict whistleblowing laws (Latan et al., 2019).

Research on whistleblowing has been done before, but there are still many differences or inconsistencies, for example research by Saud (2016) which states that behavioral control does not affect whistleblowing intentions. This study contradicts research conducted by Park & Blenkinsopp (2009), Alleyne (2013) and Damayanthi et al. (2017) which states that behavioral control actually influences a person's intention to do whistleblowing. Attitude according to Winardi (2013), Zakaria, Razak and Noor (2016), Damayanthi (2017) and Alleyne et al. (2013) influences a person's intention to do whistleblowing, in contrast to Parker et al. (1992) stated that attitude has a very weak influence on an individual's intention to do whistleblowing.

On the other hand, one's religiosity can also be a factor that strengthens individual self-control, where it is believed that the higher one's self-control, the lower the intention to commit fraud. High religiosity makes individuals have obedience and always believe that God is watching over them and knows that the consequences of doing so will have a bad influence. Religiosity as an individual control instrument will play a positive role in preventing fraudulent behavior (Nurrahma et al., 2022).

This study links whistleblowing intentions with fraud prevention in government agencies located in Magelang City, namely the Office of Industry and Trade. Previous research conducted by Saud & Febriana (2022); (Anandya & Werastuti, 2021); Tara & Todd (2018) and Latan et al (2019) regarding whistleblowing only focus on moral incentives, organizational culture, moral reasoning and financial incentives. This study adapted the religiosity variable as an additional variable developed by (Nurrahma, et al., 2022). The role of the religiosity variable is as a complementary form of the limitations contained in previous research so that it can be adapted in order to make research more comprehensive.

The purpose of this study is to test and analyze the effect of whistleblowing intentions on fraud prevention and to test and analyze variables of religiosity, moderating the effect of whistleblowing intentions on fraud prevention

2. Theoretical Background

Theory of Planned Behavior
The theory of Planned Behavior originates from an extension of the theory of Reasoned Action developed by Fishbein and Ajzen (1975). The assumption ofPlanned Behavior theory explains that humans behave consciously by using various available information. This theory supports the development of behavioral designs that are used to predict and describe behavior accurately through the determinants of that behavior (Ajzen, 1991). Sheppard, Hartwick, and Warshaw (1988) state that the theory of Planned Behavior is a theory capable of explaining behavior and influencesin various fields of science that can be used to predict behavior. The theory of PlannedBehavior explains that individuals will perform a behavior if there is an intention to behave in that individual (Ajzen, 1991). Owusu, Bekoe, Anokye, & Okoe (2020) states that the Theory of Planned Behavior confirms that there is a relationship between a person's attitude towards behavior and the intention to perform certain behaviors.

The implication is that individuals with better attitudes tend to do whistleblowing than those who do not have good attitudes. Whistleblowing intention is significantly influenced by attitude. The existence of an anonymous reporting channel can also be one of the factors that influence a person's attitude in taking an action. Parvaneh Charseatd (2016) states that religion can be a factor that can be linked to the Theory of Planned Behavior because religion is a cultural factor which is one of the most universal and influential social institutions that impacts the behavior, attitudes and values of individuals and society as a whole.

Intention Whistleblowing

Suh & Hee (2020) state that whistleblowing is a disclosure by employees of information that is believed to contain violations of laws, regulations, practical guidelines or professional statements, or is related to procedural errors, corruption, abuse of authority, or endangers the public. and workplace safety. Valentine & Godkin (2019) state that whistleblowing can occur from within (internal) or from outside (external). Whistleblowing intention can also be interpreted as a desire, a plan to report all forms of fraud in an organization to a third party or a more authorized party, if there is an opportunity and the right time, the reporting action will be realized.

Fraud Prevention

The phenomenon of fraud which is currently in the spotlight is occupational crime or fraud committed by insiders, occupational crime or fraud committed by employees can occur due to behaviors related to morals and honesty. Blount (2003), Dorminey et al. (2012); Apostolou et al. (2013); Trumpeter et al. (2013); Albrecht et al. (2018);and Fernandhytia & Muslichah, 2020) fraud as a general term that includes all kinds of methods chosen and used by an individual with certain shrewdness accompanied by acts of misrepresentation, aiming to obtain monetary gain from other parties, namely parties who will be harmed, everyone can commit fraud. Based on the opinionof experts (Karyono, 2013:47[10] ; Tunggal, 2012:59[11]) in research (Lianto, et al).

Religiousness

Urumsah, et al. (2016) in research (Nurrahma, et at., 2022) explained that religiosity is how a person understands, internalizes, and integrates religious norms into his personality including conditions that encourage thinking, behaving, and acting according to the level of belief he has. . Religion outlines norms and guidelines, formally and informally, that give people freedom or restrictions to behave within some acceptable limits (Goel & Misra, 2020). Keller (2007) states that religiosity is fundamental in the formation of an individual's ethical standards or to be a reflection of assessing a person's ethical behavior, or the goodness or badness of behavior in a person.

The science of religion explains how to behave towards fellow human beings, behave towards nature or God's creation that live side by side with humans on earth and how to behave towards God the Creator, what can be done and what cannot be done. Barnett et al (1996) stated that a person's religiosity influences how individuals make decisions to report or not report fraud (wrongdoing). Kashif, Zarkada, & Thurasamy (2017) state that the level of religiosity is defined as subjective, behavioral and quasi-institutional. Persaud's research results (2012) state that individuals who are less religious have lower moral standards than individuals who are more religious. Individuals who are highly religious are more empathetic and concerned about the welfare of others than individuals who are less religious. thus showing low relativism. Business people who are very religious show a higher level of critical assessment than those who feel not religious.

Hypothesis Development

1. The Effect of Whistleblowing Intentions on Fraud Prevention Encouraging individuals to whistleblowing is one of the effective strategies in preventing fraud in the public and private sectors. In essence, whistleblowing is an action that is able to detect fraud more quickly by dismantling all fraud that occurs in agencies or companies (Nurrahma, et al., 2022). Research conducted by Nurrahma, Syukriy Abdullah, and Nadirsyah Nadisyah (2022) states that whistleblowing intentions have a positive effect on fraud prevention. In line with research conducted by Research, Try Wahyu Lianto &; Pupung Purnamasari (2020) states that there is a partial significant influence between the whistleblowing system and the competence of internal auditors on fraud prevention. Based on the description above, the hypothesis that the researcher proposed is as follows.

H1: Whistleblowing intentions have a positive effect on fraud prevention.

2. The Influence of Religiosity Moderates the Relationship of Whistleblowing Intentions with Fraud Prevention

A person who has religiosity in himself means having an understanding of religion and internalizing religious norms into his personality. So that he will behave and act correctly in harmony with what is ruled and taught by the religion he adheres to. Because of his obedience and belief in God who always watches over every action done, he will also be reluctant to do unethical things that are sinful acts. This means, if there is fraud that occurs then he will report and not just ignore the bad thing that happened. (Nurrahma, et al., 2022). Individuals who have a high level of religiosity will always behave honestly and will try to report fraud that occurs in order to establish the truth and tend to be reluctant to behave fraudulently.Penelitian yang telah dilakukan Andrey Hasiholan Pulungan (2019) menyatakan bahwa religiusitas memiliki pengaruh yang signifikan terhadap intensi melakukan *whistleblowing* untuk mencegah terjadinya *fraud*. Tidak sejalan dengan penelitian yang dilakukan oleh Fanni Nurahma, Syukriy Abdullah, Nadirsyah Nadirsyah (2022) dikarenakna dalam penelitian ini Religiusitas dijadikan variabel Moderasi. Penelitian ini menyatakan bahwa moderasi Religiusitas (RE) memiliki nilai koefisien β2 dinyatakan signifikan dan koefisien β3 tidak signifikan secara statistika. Artinya, variabel moderasi Religiusitas hanya berperan sebagai variabel moderasi prediktor *(predictor moderator).*

H2: Religiosity as moderation has an influence between whistleblowing intentions and fraud prevention.

3. Methodology

The method used to analyze the problems that exist in this study is to use a quantitative method with the object of research being employees or employees who work at the Department of Industry and Trade of the City of Magelang. The data used in this study is primary data which will later be obtained through a questionnaire which is planned to be distributed via Google form to respondents without requiring face-to-face

interaction. The population in this study were all employees/employees working at the Department of Industry and Trade of Magelang City. Collection of sample data using Convinience Sampling technique. Testing the data used in this study is a descriptive statistical test, validity test, reliability test, classic assumption test and moderating regression analysis (MRA) test. The analysis method used in this study is a simple regression analysis which aims to determine the influence / relationship between independent variables, namely: Whistleblowing Intention (X) on the dependent variable, namely Fraud Prevention (Y). Meanwhile, to test the effect of moderating religiosity (Z), an interaction test with a Moderated Regression Analysis (MRA) model was used. in this study using SPSS software.

4. Empirical Findings/Result

Results of Descriptive Statistical Analysis
Table 1. Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Means	std. Deviation
Whistleblowing Intention	49	35	55	45,27	4,756
Fraud Prevention	49	29	45	37,45	3,686
Religiosity	49	34	45	41,31	2,903
Valid N (listwise)	49				

Data source: Primary data processed by researchers, 2023

Based on table 1, Whistleblowing Intention (X) has the lowest value, namely 35, and has the largest value, namely 55. The average value of Whistleblowing Intention is 45.27 and the standard deviation is 4.756.

The variable Fraud Prevention (Y) has the smallest value, namely 29, and has the largest value, namely 45. The average value obtained from the Fraud Prevention variable is 37.45, while the standard deviation is 3.686. For the Religiosity variable (Z), it has the smallest value, namely 34, and has the largest value, namely 45. The average value obtained from the Religiosity variable is 41.31, while the standard deviation is 2.903.

Validity test
Table 2. Validity Test Results of Research Variable Items

Variable	Question Items	R Count	R Table	Sig (2-tailed)	information
Whistleblowing Intention	X.1	0.675	0.281	,000	Valid
	X.2	0.667	0.281	,000	Valid
	X.3	0.689	0.281	,000	Valid
	X.4	0.747	0.281	,000	Valid
	X.5	0.605	0.281	,000	Valid
	X.6	0.635	0.281	,000	Valid
	X.7	0.721	0.281	,000	Valid
	X.8	0.675	0.281	,000	Valid
	X.9	0.756	0.281	,000	Valid
	X. 10	0.617	0.281	,000	Valid
	X.11	0.770	0.281	,000	Valid

	Y. 1	0.621	0.281	,000	Valid
	Y.2	0.803	0.281	,000	Valid
	Y.3	0.709	0.281	,000	Valid
	Y.4	0.741	0.281	,000	Valid
Fraud Prevention	Y.5	0.739	0.281	,000	Valid
	Y.6	0.73	0.281	,000	Valid
	Y.7	0.746	0.281	,000	Valid
	Y. 8	0.627	0.281	,000	Valid
	Y.9	0.640	0.281	,000	Valid
	Z. 1	0.527	0.281	,000	Valid
	Z. 2	0.625	0.281	,000	Valid
	Z. 3	0.662	0.281	,000	Valid
	Z. 4	0.704	0.281	,000	Valid
Religiosity	Z. 5	0.530	0.281	,000	Valid
	Z. 6	0.671	0.281	,000	Valid
	Z. 7	0.777	0.281	,000	Valid
	Z. 8	0.703	0.281	,000	Valid
	Z. 9	0.55	0.281	,000	Valid

Data source: Primary data processed by Researchers, 2023

Based on table 2 the results of the validity test with a total of 49 respondents it can be seen that all of the variable statements proposed for respondents are valid, because it can be seen from the value of r count > r table (0.281). So with that it can be concluded that the statements contained in this research questionnaire can be said to be appropriate as an instrument to measure this research data.

Reliability Test
The reliability test was carried out after all variable statements were declared valid and suitable for use as a research instrument. Then a sample test was carried out on 49 respondents. The statement can be said to be reliable if the Cronbach's Alpha value is > 0.7. Based on the results of the tests carried out, it can be concluded that all statements are said to be reliable, the following are the results of the reliability test inthis study:

Table 3. Reliability Test Results for Research Variable Items

Variable	*Cronbach's Alpha*	N	Information
Whistleblowing Intention	0.880	11	Reliable
Fraud Prevention	0.871	9	Reliable
Religiosity	0.805	9	Reliable

Data source: Primary data processed by Researchers, 2023

Based on the results of the reliability test from 49 respondents, it can be seen that all the variables in the statements used as questionnaires are declared reliable because they have fulfilled the specified value, namely the value of Cronbach's Alpha > 0.7.

Classical Assumption Test Results
Normality test
The normality test is used to test whether in the regression model, the confounding or residual variables have a normal distribution. To find out this, we must test the data using the Monte Carlo method, and the test results show that the data is normally distributed. Normality Test Results. The normality test is presented in Table 4, where it can be seen that the data is normally distributed, as evidenced by the Asymp value. Sig. greater than 0.05.

Table 4. Normality Test Results

	Sig
Monte Carlo	0.345

Data source: Primary data processed by researchers, 2023

Based on the results of the normality test in table 4, it is known that the value of the Monte Carlo Sig is 0.345. The resulting significant value of 0.345 is greater than 0.05, so it can be concluded that the data can be normally distributed.

Multicollinearity Test
The multicollinearity test was used to test whether the regression model found a correlation between the independent variables. To find out whether there is multicollinearity or not the researcher will use the Variance Inflation Factor (VIF) method. If the VIF value is less than 10 then multicollinearity is not stated, if the VIF value is more than 10 then multicollinearity is stated.

Table 5. Multicollinearity Test Results

Variable	*tolerance*	*VIF*	Information
Whistleblowing Intention	1,000	1,000	Multicollinearity Occurs

Source: Primary data processed by researchers, 2023

Based on the results of the multicollinearity test in table 5 it is known that the whistleblowing intention variable has a tolerance value ≥ 0.10 and a VIF value ≤ 10, so it can be concluded that the data shows symptoms of multicollinearity in the regression model in this study. This is because there is only one independent variable in this study.

Table 6. Multicollinearity Test Results

Variable	*tolerance*	*VIF*	Information
Whistleblowing Intention	0.003	322,674	Multicollinearity Occurs
Religiosity	0.008	133,122	Multicollinearity Occurs
INTERACTION	0.002	662,818	Multicollinearity Occurs

Source: Primary data processed by researchers, 2023

Based on the results of the multicollinearity test in table 4.7 it is known that the whistleblowing intention variable has a tolerance value ≤ 0.10 and a VIF value ≥ 10, so it can be concluded that the data shows symptoms of multicollinearity in the regression model in this study. In the religiosity variable it is known that it has a tolerance value ≤ 0.10 and a VIF value ≥ 10, so it can be concluded that the data has symptoms of multicollinearity in the regression model in this study. Then the interaction variable which is the result of the multiplication between the independent variable and the moderating variable has a tolerance value ≤ 0.10 and a VIF value $\geq$

10, so it can be concluded that the data has symptoms of multicollinearity in the regression model in this study.

Heteroscedasticity Test

The heteroscedasticity test aims to find out whether in a regression model there is an inequality of variance from the residual of one observation to another. . To find out this, researchers will use the Glejser method. If the Sig value is more than 0.05 then there are no symptoms of heteroscedasticity, if the Sig value is less than 0.05 then there are symptoms of heteroscedasticity

Table 7. Hetereoscedasticity Test Results

Variable	Sig	Information
Whistleblowing Intention	0.331	Heteroscedasticity does not occur

Source: Primary data processed by researchers, 2023

Based on the table above, it is known that the Glesjer test performed for equation 1 does not occur heteroscedasticity because it has a significance value of more than 0.05.

Table 8. Hetereoscedasticity Test Results

Variable	Sig	Information
Whistleblowing Intention	0.179	Heteroscedasticity does not occur
Religiosity	0.103	Heteroscedasticity does not occur
INTERACTION	0.140	Heteroscedasticity does not occur

Source: Primary data processed by researchers, 2023

Based on the table above, it is known that the Glesjer test performed for equation 2 does not occur heteroscedasticity because it has a significance value of more than 0.05.

Simple Regression Analysis

In a simple regression analysis the test is carried out to determine the effect of whistleblowing intention (IW) on fraud prevention (PK) which will later be presented in tabular form. The table will display the regression equation, coefficient of determination, t-value, Sig-Value, F-Value, and their significant values.

Table 9. Results of Multiple Regression Analysis

$$PK = 15,217 + 0,491IW + s$$

	B	t-value	Sig
Constanta	15,217	3,823	0.000
IW	0.491	5,616	0.000

R = 0.634;R²= 0.402; Adj. R2 = 0.389

F-value = 31.536; Sig = 0.000*

*5% Significance Level

Source: Primary data processed by researchers, 2023

The simple regression equation in Table 9 can be interpreted that:

a. The value of α = 15, 217, this can be explained that the independent variables have a positive influence.

b. The value of β1 is 0.491, this can be explained that this value is the coefficient of the IW variable or the independent variable on the PK variable or the dependent variable, which means that if the IW variable increases by one unit, the PK variable will increase by 0.491 or 49.1%.

The influence of IW on PK

Whistleblowing Intention (X) has an effect on Fraud Prevention (PK) and this effect is statistically significant at the significance level (α) of 5% with an F value of 31.536 and a sig. of 0.000. That is, the independent variable IW has an influence of 40.2 percent on the dependent variable PK at the Department of Industry and Trade of Magelang City.

The results of this test indicate that the first hypothesis (H1) which states that IW has a positive effect on PK in employees of the Magelang City Industry and Trade Office cannot be rejected. The regression coefficient of the IW variable obtained is 0.491 with a significance value of 0.000 which means that IW has a positive and statistically significant effect on PK. Variation in the IW variable of one unit will affect the variation in the PK variable by 0.491 times. The results of this study are in line with or consistent with research conducted by Nurrahma, Syukriy Abdullah, and Nadirsyah Nadisyah (2022) which states that whistleblowing intentions have a positive effect on fraud prevention.

MRA Interaction Test Results

Moderating Regression Analysis (MRA) is used to determine the moderating effect of the Religiosity variable (RE) on the relationship between IW and PK. Table 10 presents the results of data processing in the form of regression equations with moderation, regression coefficients, and significance values.

Table 10. MRA Test Results

$PK = 147,542 + (-2,697IW) + (-3,040RE) + 0,073IW * RE + \varepsilon$			
	β	t-value	Sig
Constanta	147,542	2.205	0.033
IW	-2,697	-1,796	0.079
RE	-3,040	-1,923	0.061
IW*RE	0.073	2,080	0.043

R = 0.690; R^2= 0.476; Adj. R2 = 0.441

F-value = 13.645; Sig = 0.000*

*5% Significance Level

Source: Primary data processed by researchers, 2023

The results of the MRA Interaction Test in Table 4.11 can be interpreted that:

a. The value of α = 147.542, this can be explained that the independent variables have a positive influence.

b. The value of β1 -2.697, this can be explained that this value is the coefficient of the IW variable or the independent variable on the PK variable or the dependent variable, which means that if the IW variable decreases by one unit, the PK variable will decrease by -2.697 or -269.7%.

c. The value of β2 is -3.040, this can be explained that this value is the coefficient of the RE variable or moderating variable to the PK variable or the dependent variable, which means that if the RE variable decreases by one unit, the PK variable will decrease by -3.040 or -304%.

d. The β3 value can be explained if the IW*RE variable increases by one unit, the PK variable will increase by 0.073 or 7.3%.

5. Discussions

The results of data processing interpret that the moderating variable, namely Religiosity (RE), does not cause the relationship between IW and PK to change direction. IW still has a positive effect on PK when RE is a moderating variable. The test results show that the value of the RE moderating variable has a significant value β2 0.061 which is not significant because the sig. > 0.05 and a β3 value of 0.043 is significant because the sig. < 0.05. This indicates that the β2 coefficient is not significant and the β3 coefficient is significant. That is, the RE moderating variable acts as a moderating variable and the regression coefficient value is positive, which is equal to 2.080. This shows the second hypothesis (H2) which states that H2: Religiosity as a moderator has an influence between whistleblowing intentions on the prevention of fraud in employees of the Office of Industry and Trade in Magelang City. The results of this study are in line with or consistent with research conducted by Andrey Hasiholan Pulungan (2019) which states that religiosity has a significant influence on the intention to carry out whistleblowing to prevent fraud

6. Conclusions

Based on the results of the analysis and discussion of the data, the results of this study can be concluded as follows: based on the results of the tests that have been carried out, it shows that Whistleblowing Intention has a positive effect on fraud prevention. H1 is accepted and based on the results of tests that have been carried out, it shows that religiosity can moderate the influence of Whistleblowing Intention variables on Fraud Prevention. H2 is accepted

From the conclusions and limitations above, there are several recommendations from the author which can later be used by various parties related to the research title raised, namely: suggestions for further research, it is expected to add other variables so that the research scope is wider than this research and future researchers are expected to be better at expanding sampling in the Department where research will be carried out so that research results are maximized

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