



JAVANESE CULTURE, RETALIATION, AND WHISTLEBLOWING ACTION: A STUDY IN JAVA ISLAND, INDONESIA

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Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui variabel-variabel yang mempengaruhi whistleblowing di Pulau Jawa, Indonesia. Faktor-faktor yang diteliti adalah budaya Jawa, yaitu tepo seliro dan retaliasi. Proses pengumpulan data dilakukan dengan cara menyebarkan kuesioner kepada 35 orang pegawai Kantor Akuntan Publik di Jawa. Adapun yang menjadi sampel penelitian adalah akuntan publik Jawa. Metode pengumpulan data yang digunakan adalah purposive sampling dengan kriteria yang ditetapkan sesuai dengan tujuan penelitian. Teknik analisa data menggunakan SPSS. Hasil penelitian mendukung hipotesis yang diajukan bahwa budaya Jawa berpengaruh terhadap tindakan whistleblowing. Begitu juga dengan retaliasi yang berpengaruh terhadap tindakan whistleblowing.

Kata kunci: Budaya Jawa, tepo seliro, retaliasi, tindakan *whistleblowing*

Abstract

The purpose of this research was to determine the variables that influence whistleblowing in Java, Indonesia. The elements referred to were those associated with Javanese culture, namely tepo seliro and retribution. The data collecting process included the distribution of questionnaires to 35 workers of the Public Accountant Offices in Java, and the study sample consisted of Javanese accountants. The data collecting method utilized was purposive sampling with criteria established in accordance with the study goals. Meanwhile, SPSS was utilized for data analysis. The findings supported the tested hypothesis that Javanese culture has an effect on whistleblowing activities and that retribution has an effect on whistleblowing acts.

Keyword: Javanese culture, tepo seliro, retaliation, whistleblowing action

BACKGROUND

Whistleblowing is a method for preventing and mitigating fraud and irregularities. In 2002, Time Magazine honored three female whistleblowers "Persons of the Year," recognizing them as "those who did the right thing simply by doing the right thing" and honoring them for their bravery in whistleblowing (Lacayo and Ripley, 2003). Whistleblowing is described as "informing competent individuals or groups about unlawful, unethical, or illegitimate activities directed by superiors" (Near and Miceli, 1995; Brody, et al., 1998) A choice to make a whistleblower is always fraught with ethical, cultural, emotional, and professional implications (Brody, et al, 1998). In Indonesia, the phenomenon of whistleblowing has not occurred much, it is based on the not yet maximal use of the whistleblowing system in Indonesia, both in government companies and other organizations. Whistleblowing is culturally contextual, since perceptions of right and wrong, justice, morality, and loyalty vary between nations (Vogel, 1992). Cross-cultural research pioneers discovered that culture may affect whistleblowing (Brody et al, 1999; Chiu, 2002).

Culture is a reflection of a group's mentality. Indonesia, which is made up of many ethnic groups, has a diverse range of cultures that reflect the regional peculiarities. Javanese is one of the tribes in Indonesia with a sizable population. Although the bulk of the Javanese tribe reside on the island of Java, the Javanese tribe has expanded to other areas of the nation throughout time. Javanese people are renowned for their "tepo seliro" culture. Tepo Seliro translates as "tolerance," which refers to the act of accepting and respecting the demands of others. Tepo seliro, or maintaining a feeling of tolerance, is critical not only for achieving life's harmony, but also for ensuring each person's dignity before people and God.

A person's Tepo seliro culture tends to result in a person having a tolerance for anything. In relation to whistleblowing, a candidate for whistleblowing may believe that doing so would only erode the organization's confidence (Dandekar, 1991). As a result, whistleblowing may have an effect on colleagues' trust, attitudes, and emotions, as well as on the connection between workers in the workplace.

There are other reasons that may motivate someone to act as a whistleblower, one of which is retribution. Retaliation may be defined as the feeling of vengeance or pressure experienced by a whistleblower as a consequence of whistleblowing activities taken (Abdilla, 2017). Individuals may evaluate if the action done will be acceptable by other parties before to initiating a whistleblowing. Individuals often evaluate the danger of retribution they may face if they continue to whistleblower, which might influence their choice to continue whistleblowing or to stay quiet. Manafe (2015) and Abdilla (2017) shown that retribution has a detrimental impact on whistleblower intentions. Liyanarachi & Adler (2011) discovered that retribution has little impact on whistleblower intentions.

This study was unique in finding a variety of cultural variables, particularly Javanese culture "tepo seliro," that influence the willingness to engage in whistleblowing in Java, Indonesia. Additionally, this research increased the personal cost of whistleblowing in the form of actualizing the intention to do so. In general, this article addressed whistleblowing and Javanese cultural processes.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Theoretical Foundation of Reasoned Action

Behavioral desire is an excellent predictor of actual action. According to several past studies, individual variables and settings influence a person's choice to whistleblower, particularly if they see unethical behavior (Greenberger et al. 1987; Miceli and Near, 1992). Individual variables that

may be considered include moral standards (Miceli et al., 1991) and religious views (Miceli and Near, 1992). Group norms (Greenberger et al., 1987), the severity of mistakes (Miceli and Near, 1992), and the responsiveness of recipient complaints are all significant context variables that affect whistleblowing choices (Keenan and McLain, 1992).

Whistleblowing

The early 2000s were years marked by many financial scams perpetrated by prominent businesses, including Enron, WorldCom, Lucent, Tyco, and Global Crossing, among others (Hwang and Baker, 2003; Hwang and Staley, 2005). As previously noted, Sherron Watkins, Cynthia Cooper, and Colleen Rolwey were named Time Magazine's 2002 Persons of the Year for their efforts to revealing unlawful, immoral, or illegitimate activities controlled by their superiors to individuals or groups capable of following up. The words "whistleblower" and "whistleblowing" gained popularity as a result of many individuals and organizations praising these three women as "heroines" or role models. However, being a role model and whistleblower has repercussions.

According to Near and Miceli (1985), whistle blowing is a report made by a member, one or more members, of an organization reporting deviant or incompatible behavior inside the organization. Additionally, the whistleblowing action has an effect and danger. Miceli and Near (1982) shown that there is a fear of whistle blowing due to the possibility of retribution in the form of isolation, threats, and other forms of retaliation.

This remark was made in light of the availability of Time Magazine's 2003 interview findings. In an interview with Time Magazine (2003), Watkins (one of the whistleblowing players) said that whistleblowers experience a range of emotions and repercussions, both good and bad, for the actions they do, but the overwhelming response from colleagues was unfavorable.

Javanese Culture

Culture is the outcome of an assessment process carried out by humans. For an extended period of time, culture cannot be divorced from the individual learning process. Culture is a synthesis of present and historical cultures. Javanese culture is one of the civilizations found in Indonesia. The culture that emerges in Javanese civilization is shaped by Hinduism, Buddhism, and Islam's culturism (Tugiman, 1999). Javanese culture became inextricably linked to the concepts and ideas contained inside people, which were subsequently organized, controlled, or founded. The "tepo seliro" culture is one of the Javanese cultures that has a significant resurgence. Tepo seliro translates as "tolerance" in Indonesian. Tepo seliro is a trait that demonstrates an ability to comprehend others' emotions and a high level of empathy for others. Tepo seliro may also be translated as not being hasty in blaming others (Tugiman, 1999).

Acts of Retaliation

Retaliation may be defined as an act of vengeance or pressure directed at a whistleblower as a consequence of their whistleblowing activities (Abdilla, 2017). Someone will evaluate if the action done can be accepted by another party, particularly if the whistleblower faces retribution. Retaliation may take the shape of more labor, threats, exclusion, or termination of job, among other forms (Nikmah, 2014). When employees in an organization take a whistleblowing action because they suspect wrongdoing or fraud, management faces two options (Mesmer-Magnus & Viswesvaran, 2005), namely: a. Ignoring the whistleblower's reports or taking appropriate action; or b. Rewarding the whistleblower, or, conversely, exacting revenge on the whistleblower.

Hypotheses Development

Yang and Sonmez (2007) discovered that culture may affect corporate ethics. Meanwhile, Weltzein Hovik (2007) claimed that the western management system does not function in China's

culture context and recommended that instruments be reassessed and repaired to suit the Chinese cultural context. Zhang and Zhang (2006) established a paradigm for understanding why whistleblowing is culturally distinct in China. Meanwhile, Cherry (2006) discovered that businesspeople in Taiwan and the United States of America have a distinct attitude regarding bribery and that Taiwanese respondents had more external control loci.

These studies established that culture plays a role in the formation of whistleblower behavior. This study pays tribute to the tepo seliro culture, which emphasizes tolerance for others. Individuals with a Tepo Seliro mentality are more circumspect in their actions; they are more likely to perceive the other side, notably kinship, tolerance, and empathy for others (Tugiman, 1999). This tepo seliro mindset has a detrimental effect on a person's willingness to say anything that is deemed incorrect, due to the numerous concerns people have when they express mistakes among coworkers. On the basis of the research mentioned before, the following proposal was made:

H₁: Javanese culture is related to whistleblowing actions

Retaliation may be defined as an act of vengeance or pressure directed at a whistleblower as a consequence of their whistleblowing activities (Abdilla, 2017). If retaliation is connected to the idea of reasoned action, it is a component of subjective norms. Manafe's (2015) research established that retribution has an effect on whistleblower intention.

An employee contemplating whistleblower has worries about the possibility of retribution (Frank, 2000). Fear of retribution contributes to an individual's reluctance to participate in whistleblower activities (Duval et al, 2001). On the basis of the research mentioned before, the following proposal was made:

H₂: Retaliation is related to whistleblowing actions

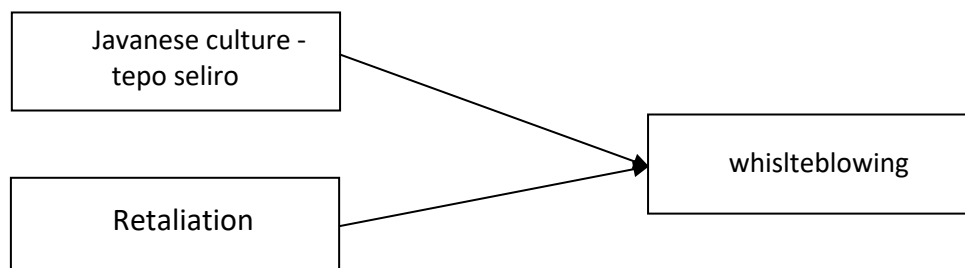


Figure 1. Theoretical Framework

RESEARCH METHOD

Population and sample

The population of this research included many Public Accountant Offices in Java, whereas the sample comprised of Javanese ethnic accountants with at least three years of work experience. A total of 35 individuals were included in the sample. Purposive sampling was employed to gather data, using criteria depending on the study goals.

Questionnaire Design

The surveys were created to ascertain the effect of Javanese culture on the urge for whistleblowing inside Java's public accounting firms. The data collection instrument was a modified questionnaire from Hwang et al. (2008), and the study development of Javanese culture was guided by Tugiman's ideas (1999). The study used a tepo seliro method, with fifteen (15)

question items addressing various aspects of confidence, morality, norms, personal relationships, loyalty, justice, tolerance, fairness, reward, empathy, self-confidence, and religion. The whistleblower questions were adapted from Novita et al. (2014), whereas the retaliation questionnaires were adapted from Nikmah (2014).

Data Quality Assurance

This research employs two instruments to assess the data's quality in accordance with Hair (1995). The reability and validity tests are employed. There are two methods for determining the validity and reliability of data. Reliability is determined by the Cronbach alpha value, which must be more than 0.60 (Nunally, 1967, Imam, 2005). The pearson corelation test is used to determine validity, with a significance level of more than 0.01.

Assumption Classic Test

Prior doing Multiple Linear Regression analysis, the classical assumption test should be performed. The regression model constructed using the Ordinary Least Squares technique must be Best Linear Unbias Estimator (Suliyanto, 2005). This condition will arise if many well-established assumptions are satisfied, they are normality test, multicollinearity test, and heteroscedasticity test.

Kolmogorov-Smimov test is used to determine whether or not the data is distributed normally. The significance threshold utilized is 0.05 for the Kolmogorov Smimov test on a single sample. One of the standard tests for assumptions is the multicollinearity test. To determine the connection between the variables in this research, this research utilize a VIF tolerance value (Variance Inflation Factor). The maximum value of VIF is more than 0.10 (Suliyanto, 2011).

Heteroscedasticity is determined by examining the plot graph; if the plot graph spreads and does not create a pattern, the model is said to be devoid of heteroscedasticity (Ghozali, 2005). This test is used to evaluate if there is a residual variance inequality between two observations in the regression model.

RESULT AND DISCUSSION

Descriptive Statistics

This research utilized questionnaires to gather primary data. The main data were the responses to the questionnaires given to respondents. The surveys were distributed directly to the respondents. To a total of 57 sample respondents, 57 questionnaires were given. Of the 57 questionnaires sent, 17 were not returned due to respondents being preoccupied with their jobs, while five were discovered to be incomplete. Thus, by the conclusion of the research, only 35 questionnaires had been gathered. The following information pertains to the questionnaires that have been returned and may be processed:

Table 1. Receipt and Returns of Questionnaire Details

Total Questionnaire distributed	57
Questionnaires returned	40
Questionnaires that cannot be used	5
Questionnaire that can be used	35
The total questionnaires used	35
Response rate of 35 / * 100%	87,5%
Questionnaire response rate that can be used 35/57 * 100%	61,4%

Source: primary data processed 2021

Characteristics of respondents obtained based on data derived from questionnaires can be seen concisely in table 2.

Table 2. Characteristics of Respondents

No	Information	Amount	Percentage(%)
1.	Gender		
	Male	22	63
	Female	13	37
	Number of processed questionnaires	35	100
2.	Age		
	≤ 40 years old	21	60
	> 40 years old	14	40
	Number of questionnaires processed	35	100
3.	Education		
	S2	9	25
	S1	24	69
	D3	2	6
	Number of questionnaires processed	35	100

Source: primary data processed, 2021

As can be seen from the data above, all respondents completed the gender item profile data, and it is known that 63 percent of respondents who completed the profile data were male. According to age, there were 21 individuals under the age of 40 years (60 percent), and 14 people above the age of 40 years (40 percent).

Validation of Data Quality

Based on the validity and reliability tests (see appendix 1), the results show that the variables Javanese culture tepo seliro, retaliation and whistleblowing have values that pass the reliability and validity tests. For the Javanese culture variable, teposeliro has a reliability limit value of 0.877, the retaliation variable is 0.907 and the whistleblowing action variable is 0.839. The validity test of each variable of Javanese culture, retaliation and whistleblowing is in the range above 0.03 which states that all research variables are valid.

Classical Assumption Test Results

The results of the normality test of all variables were normally distributed since the significance value was greater than 0.05 (see appendix 2). Thus, it can be concluded that all variables were normally distributed. While the results of the multicollinearity test (see appendix 3), it is known that all the independent variables are multicollinear. The Javanese culture variable has a VIF value of 1.788 and the retaliation variable is 1.038. The VIF value is below the value of 10 which indicates that it is free of multicollinearity. Meanwhile, the result of the heteroscedasticity test showed that the scatterplot was no specific pattern (see appendix 4). It means that there is no heteroscedasticity symptom in this research model.

Hypothesis Testing

Based on the result of this study (appendix 5), the value of t table of Javanese culture variable was 0.590. It means that the value of the t statistic is more than the value of the t table (0.934 > 0.590). This demonstrates that the Javanese culture variable had an effect on the whistleblower behavior. Thus, the notion that Java's culture had an effect on whistleblowing was accepted. While the value of the t table of retaliation was 0.590. As can be observed from this result, the

value of t statistic is greater than the value of t table (1,101 is more than 0,590). This demonstrates that the retaliation variable influenced the whistleblower action variable positively. As a result, the notion that retaliation has an impact on whistleblower acts was accepted.

DISCUSSION

***Tepo Seliro* Culture Influences Whistleblowing Actions**

Tepo seliro culture has an effect on whistleblower acts Javanese culture, which incorporates the tepo seliro mindset, together with a measure of confidence, morality, standards, personal relationships, treachery, justice, tolerance, fairness, reward, empathy, self-assurance, and religious values, may help decrease an accountant's motivation to conduct whistleblowing. This finding corroborated Ponemon's (1994) assertion that the presence of culture in the workplace has consequences for the critical nature of maintaining a communication channel for whistleblowers to disclose mistakes. This research, however, did not corroborate Chiu's (2002) study on Guanxi-Chinese culture and the willingness to undertake whistleblowing. Chiu (2002) asserts that a candidate for whistleblowing is more likely to do so and is seldom affected by Guanxi.

Tepo seliro is a prominent Javanese culture with a flexible attitude and an openness to accepting views. Tepo seliro culture, which encompasses feelings of belief, morality, standards, personal relationships, treachery, justice, tolerance, fairness, reward, empathy, self-confidence, and religion, will constrain an individual from engaging in behavior that is deemed "Unsafe." Meanwhile, a person's sense of norms, personal connections, tolerance, and empathy will cause him or her to be receptive and completely accept someone they know, even if the person commits a mistake. This is because their professed culture has influenced their outlook on life.

Individuals are often fearful of disclosing the truth due to their senses of betrayal and justice. There is fear of being branded a traitor to the organization for revealing the truth that undermines the group's feeling of security. In contrast, incentives to promote whistleblowing, such as increasing monetary compensation for those who report unlawful, immoral, or illegitimate activities controlled by superiors to individuals or organizations capable of following up, are seen less essential for promoting whistleblower actions. Action-reaction theory illustrates that there will be reciprocity for treatment. Teposeliro's compassionate behavior has an impact on whistleblowing. This is in accordance with the concept of action-reaction theory, where there is action, it will have an impact on the reaction

Retaliation has an impact on whistleblower activities

Retaliation may be defined as an act of vengeance or pressure directed at a whistleblower as a consequence of their whistleblowing activities (Abdilla, 2017). If retaliation is connected to the idea of reasoned action, it is a component of subjective norms. An employee contemplating whistleblower has worries about the possibility of retribution (Frank, 2000). Fear of retribution contributes to an individual's reluctance to participate in whistleblower activities (Duval et al, 2001). There is anxiety among the auditors of the Public Accountant Offices on Java Island, resulting in perceptions and views that the island remains in the "safe zone." This is because they are fearful of the consequences of taking a whistleblower action. This is because of the setting in which they operate, which is constantly adaptable and has a careful conceptual viewpoint.

Action-reaction theory illustrates that there will be reciprocity for treatment. there is an attitude of retaliation that a whistleblower fears will have an impact on whistleblowing actions. This phenomenon supports and is in line with the concept of the action-reaction theory

CONCLUSIONS AND SUGGESTIONS

Tepo seliro culture has an effect on whistleblowing behavior. Tepo seliro is a prominent Javanese culture with a flexible attitude and an openness to accepting views. Norms, personal connections, tolerance, and empathy will cause someone to be pliable and completely accept someone they know, even if the person commits a mistake. This is because their professed culture has influenced their outlook on life. Retaliation has an effect on whistleblowing. There is anxiety among the auditors of the Public Accountant Offices on Java Island, resulting in perceptions and opinions that they should remain in the "safe zone" because of fear of the responses they will get if they conduct a whistleblower action. This is because of the external circumstances, as well as the fact that the culture in which they operate is constantly adaptable and conceptually astute. The results of this study also support the action-reaction theory developed by Fizhen.

Future study should compare the answers of respondents from Javanese and other cultures. The following study should examine particular instances of whistleblowing in Javanese culture, or instances of failed internal control in Javanese culture, in order to determine if whistleblowing may help avoid such failures. Subsequent study may also look at the barriers to whistleblowing, the reasons that motivate whistleblowing, and the desire for whistleblowing.

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Appendix

Appendix 1. Reabilty dan validity test

Reability test

No	Variables	Value of Cronbach Alpha	Remarks
1	Javanese culture	0,877	Reliable
2	Retaliation	0,907	Reliable
3	Whistleblowing action	0,839	Reliable

Validity test results

No	Variable	correlation	Significance	Remarks
1	Javanese culture	0.741**-0.850**	0.01	Valid
2	Retaliation	0.435**-0.928**	0.01	Valid
3	Whistleblowing action	0.525**-0.847**	0.01	Valid

Appendix 2. Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	6.1808492
Most Extreme Differences	Absolute	.118
	Positive	.075
	Negative	-.118
Kolmogorov-Smirnov Z		.645
Asymp. Sig. (2-tailed)		.799

a. Test distribution is Normal.

b. Calculated from data.

Appendix 3. Multicollinearity test

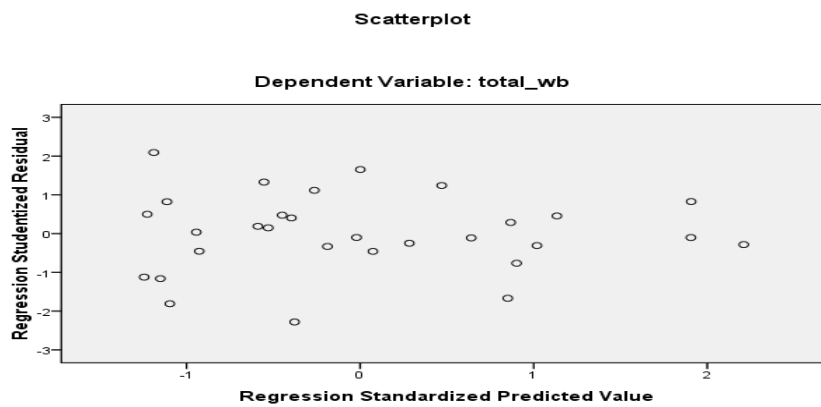
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	91.558	13.515		6.775	.000		
Java	.174	.234	.175	.746	.0463	.559	1.788
Retaliaion	.234	.251	.167	.934	.0359	.963	1.038

a. Dependent Variable: total_wb

Appendix 4. Heteroscedasticity Test

Scatter plot results from heteroscedasticity test



Appendix 5. Hypothesis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	91.558	13.515		6.775	.000
Java	.234	.251	.167	.934	.0359
Retaliaion	.411	.373	.261	1.101	.0281