

FACTORS INFLUENCING INTENTION TO WHISTLEBLOW AMONG PUBLIC SERVANTS IN THE FEDERAL AGENCIES OF MALAYSIA

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ABSTRACT

The importance of whistleblowing has been highlighted in many corporate scandals. Therefore, many countries have enacted its whistleblowing laws to protect whistleblowers to ensure there is platform for people to report any wrongdoings without the fear of reprisal. Malaysia had also taken the same initiative by introducing Whistleblowing Act 2010 (Act 711) that came into force in 2010. After nearly a decade of its implementation, the statistic record on whistleblowing is relatively low as compared to other countries. This indicates further study need to be done in order to improve the current implementation.

The objectives of this study are to determine relationship in between predictive variables (individual factors, situational factors and organizational factors) and dependent variable (intention to whistleblow) as well as to determine the significance difference in the public servants' whistleblowing intentions across various levels of job position. This study adapted a quantitative approach by conducting survey using questionnaire. Pilot test and reliability test were done before the actual survey. Data collected from 523 valid responses and have been analysed using statistical tests which include descriptive test, frequency test, multiple regression test and Independence Sample T-test in order to test the hypotheses.

The findings show that all the predictive variables are influencing the public servants in Malaysia. Based on the findings, the government needs to strengthen its current whistleblowing framework in order to enhance ethical practices in public service. As a conclusion, this study theoretically contributed to past researches as well as can be source of references for future researches. Practically, it is also contributed to the better understanding of the factors influencing whistleblowing intention among the public servants which can be informational source for further improving in laws and regulation that currently in place.

Keywords: whistleblowing, individual factors, situational factors, intention to whistleblow, public servants in Federal Ministries of Malaysia.

1. INTRODUCTION

The term of whistleblowing was defined broadly among the scholars in many different ways. Near & Miceli (1987) are the among earliest scholars came out with the definition of 'Whistleblowing' which defined the term as 'the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under control of their employers, to person or organizations that may be able to effect action'. Whistleblowing also is defined as the options available to an employee to raise concerns about wrongdoings in workplace and it refers to the disclosure of wrongdoings that threatens others, rather than personal grievance (Banerjee & Roy, 2014).

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Government servants are the backbone of the country's development and they are responsible to implement all the duties with all their heart and integrity. The policy and Standard Operating Procedures are one of the mechanisms to guide government servants on how to perform their duties in the right manner. However, the major challenge it has to address in this endeavour is the strengthening ethics and integrity (Rosli M.H et al, 2015). The number of fraud cases continues to rise sharply over the years due to the failures in reporting activities deemed illegal, unethical, or not correct within an organization (Said, Alam, Mohamed, & Rafidi, 2017). Therefore, it is important for the policy maker to look into the governance system to encourage more disclosure of wrongdoings. Whistleblowing policy should be one of the mechanisms to improve government integrity system where it's not only to encourage public servants in reporting wrongdoings but also provide proper channel for them to whistleblow.

Malaysia has implemented whistleblowing practices through Act 711 nearly a decade. However, the corruption issues still be the main highlight in Malaysia's media mainstream which revealed frauds and illegal activities in Public Sector. Corruption Perception Index (CPI) ranks countries based on the corruption issues which mainly evaluates how their public sector is perceived to be. Malaysia's position in CPI was reduced significantly from 2014 to 2017. Even though Malaysia has gone up one place in term of rank at 61th but the score is remained at 47 which is just slightly over than the average score at 43 among 180 countries that have been evaluated. As compare to our neighbour countries, we are at the third in South East Asia behind Singapore with score at 85 and Brunei with score at 63. This result indicates that Malaysia's corruption issues is far behind as compare to our neighbour's performance, thus lead to the interest of this study to overseas the current implementation of Act 711 in public sectors. Auditor-General Report (2018), has highlighted major issues which mainly involving federal government which indicating inefficiency in managing government money which might happened due to non-compliance activities. Therefore, the interest of this study focusses on Federal Agencies as the sample.

2. LITERATURE REVIEW

In the context of theoretical study, the researchers have made attempts to explain whistleblowing intentions but the complexities while applying underlying theories to whistleblow can be varied because of the wide range of potential influencing variables (Caillier, 2017; Chang et al., 2017; Kuncara W., Furqorina, & Payamta, 2017). The present study draws upon extensive literature to formulate and test hypotheses relating to the individual factors, the situational factors and the organizational factors (Chaudhary, Gupta, & Phoolka, 2019). There is a similar finding among the scholars stated the importance to identify the factors that prompt whistleblowing in the workplace is related to the element ethical decision-making behaviours (Chaudhary et al., 2019; Valentine & Godkin, 2019). In examining the factors that may influence the individual to become a whistleblower, previous study employs the Theory of Planned Behaviour (Chang et al., 2017). As an extension of the Theory of Reasoned Action, this theory incorporates an additional construct perceived behavioural control. This integration of the construct is expected to ease the understanding of the limitations of the individual in performing certain behaviour.

2.1 Individual Factors and Intention to Whistle Blow

The demographic characteristics that already reflected the features of individual that can influence reaction of a person. Based on theory of planned behaviour, attitude as the individual's evaluation about things, people, institutions, events, behaviours, intention or even the performance of a targeted behaviour. These among the element that may influence the intention to come forward and disclose the wrongdoings.

As for personal cost of reporting that will be which also reflected in the theory is described as the perceived behaviour based on perceptions. For example, one of the control belief factors of whistleblowing is organisational hindrances which can thwart or ignore the reporting. This can affect the confidence of the respective individual. A person who is about to report on someone's wrongdoing must have a high level of

confidence. Otherwise, this intention to whistleblow may not be successful. Another negative belief is the retaliation of other parties, due to the reporting. This belief is one of the most important control factors that discourages employees from reporting illegitimate activities (Zakaria, Abd Razak, & Yusoff, 2016). Based on the objectives of this study, direct association between individual factors and intention to whistle blow was tested. Based on the theories related to ethical decision-making behaviours and theory of Plan Behaviour together with the findings based on the literature discussed above, this study hypothesised that;

Hypothesis 1: There is significance relationship between individual factors and the intention of public servants to whistle blow.

2.2 Situational Factors and Intention to Whistle Blow

Past literatures determine situational factors in varies characteristics which include status of wrongdoers and seriousness of wrongdoings (Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 1996) are among the determinants for the people to whistle blow. Near & Miceli (1996), Schultz et.al (1993), Kaplan & Schultz (2007), and Chaudhary et.al (2017) are the among scholars found that severity of the wrongdoing has been found to be positively related with the whistleblowing intention.

Similarly, Su & Ni (2018) in their study was stated that low possibility of benefits and potentially heavy cost, severe government corruption may direct the public away from whistleblowing and effectively suppress whistleblowing intention and acts. The relationship of the seriousness of wrongdoing with the whistleblowing intention have been consistently shown by various studies regardless the sampling and nature of the case that have been utilized.

The other factor that have been mentioned in past literature is also include the position or status of wrongdoer as the determinant for people to whistleblow. Near & Miceli (1990) has stated that organizational members that hold higher rank of position in the organization such as top management, may not be addressed easily by their subordinates. Individuals are reluctant to whistleblow on powerful wrongdoers because of the fear of retaliation from such powerful people and the negative consequences associated with such kind of reporting (Chaudhary et.al, 2017). This finding is proven by prior studies found that the whistleblowing intention reduces if the status of wrongdoer is in higher position (Miceli et. Al, 1991). This indicates direct relationship between situational factors and intention to become whistleblower was tested. Based on the theories related to ethical decision-making behaviours and theory of Plan Behaviour together with the findings based on the literature discussed above, this study hypothesised that;

Hypothesis 2: There is significance relationship between situational factors and the intention of public servants to whistle blow.

2.3 Organisational Factors and Intention to Whistle Blow

In the context of organizational factor, the past literature stated various related characteristics such as ethical climate (Ahmad et.al 2014), size of organization (Near & Miceli, 1996), and organizational support (Kamaruzaman et. Al, 2014). Chaudhary et.al (2017) in their study found that perceived organizational support and availability of communication channel has significant effect to influence intention to whistleblow. In the context of public servant, this study is more interested on the dimension of organizational support since we wanted to know whether the whistleblowing system that currently in place is sufficient enough to encourage public servants to whistleblow.

Organization which supports its employees' wellbeing, promotes transparency in the organization and stands against the wrongdoings or wrongdoers, will encourage more whistleblowing intentions among its employees. One of the control belief factors of whistleblowing is organisational hindrances which can

thwart or ignore the reporting. This can affect the confidence of the respective individual. A person who is about to report on someone's wrongdoing must have a high level of confidence. Otherwise, this intention to whistleblow may not be successful due to the absence of organizational support. Another negative belief is the retaliation of other parties due to the reporting. This belief is one of the most important control factors that discourages employees from reporting illegitimate activities. Based on the theories related to ethical decision-making behaviours and theory of Plan Behaviour together with the findings based on the literature discussed above, this study hypothesised that;

Hypothesis 2: There is significance relationship between organisational factors and the intention of public servants to whistle blow.

2.4 Underpinning Theory

Theory planned behaviour is originated in the field of social psychology by the scholars Icek Ajzen and Martin Fishbein in 1967 which was an extension of Theory Reasoned Action (Ajzen & Fishbein, 1980). According to these theories, behavioural intention is a strong predictor of actual behaviours (Ajzen, 1991) and it is incorporating with additional construct perceived behavioural control. Hays (2013) investigated the impact of attitude, subjective norms and perceived behavioural control on the management accountants' intention to report fraudulent accounting activities in the United States of America. He used the whistleblowing intention as a proxy to measure the whistleblowing behaviour of the participants. This integration of the construct is expected to ease the understanding of the limitations of the individual in performing certain behaviour.

The past researches shown that Theory Planned behaviour has been utilised to study behavioural intention in a wide variety disciplines. For example, Ab Ghani (2013) used this theory to examine whistleblowing intention among 311 supervisors in Malaysian manufacturing public listed company. While Richardson et al (2012) used the same theory in his study on Greek hazing among 259 respondents found that attitude of individual positively influenced whistleblowing. This indicates that this theory can be utilised to examine the relationship between individual factor towards intention to whistleblow.

Theory planned behaviour also has explained perceived control belief as one of elements that can influence an individual action. It is referring to how an individual believes or perceives the difficulty off blowing the whistle (Zakaria et. Al, 2016). It can be obstacles facing by the people to whistleblow such as the status of wrongdoer or seriousness of wrongdoings caused them ignoring the reporting. It is including an individual evaluation on impossibility to correct the wrongdoings. This indicates that this theory can be utilised to examine the relationship between situational factor and intention to whistleblow.

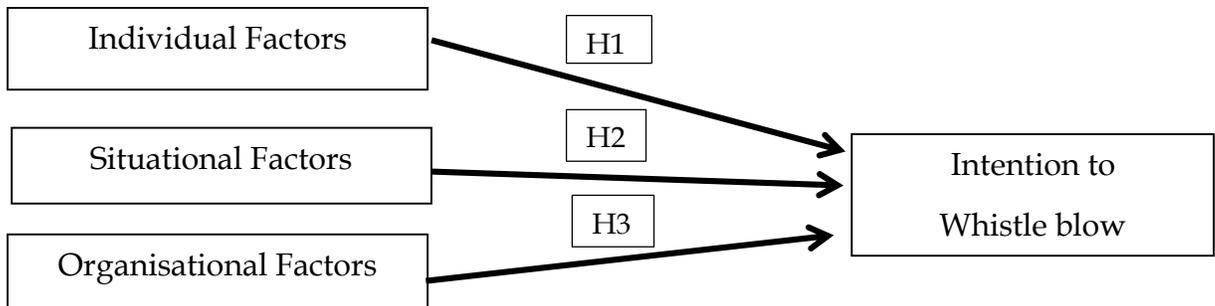
Apart from that, subjective norm is one of the elements in Theory Planned Behaviour as one of normative belief where by one's behaviour may influenced by motivation. It is referring to how one perceives the expectations of others who are important to them (Chaudary et al, 2017). This belief is influencing an individual's motivation to comply with other's expectation such as superior, co-worker or other members of organization. In other word, surrounding can pressure one feels to whistleblow in accordance with others expectation. There are past studies found that this factor is influenced the intention to whistleblow (Ab Ghani, 2013; Richardson et.al, 2012 and Chaudary et.al, 2017). This indicates that this theory can be utilised to examine the relationship between organizational factor and intention to whistleblow.

Based on the past literature that been discussed above, Theory Planned behaviour can be used to examine the research objectives and the research framework, and as a basis to be verified through the acceptance or rejection of hypotheses.

2.5 Research Theoretical Framework

Based on the development of hypotheses, the research theoretical framework as follow:

Figure 1: Theoretical Framework



Based on the literature review discussion on each variable and in between independent variables and dependent variable, we can summarize that there is a gaps in between individual factors and intention to whistle blow, situational factors and intention to whistle blow and organisational factors and intention to whistle blow.

3. RESEARCH METHODOLOGY

This study employed the survey method for collecting primary data from the target respondents. The target population in this study is the public servants in Malaysia with the total of population 1.71 million as of March 2019 (NST, 2019). However, the scope of this study covers only three (3) main groups, top management group, management and professional group and support group who are working in Federal Agencies. Based on data retrieved from Public Service Department as of August 2020, the total of these groups was 1,240,282. The remaining residuals are from integrated schemes, administrative and legislation appointments. In order to obtain information about the public servants in federal ministries, only selected respondents will be the target of population were then being questioned or tested. Careful selection of sample allows conclusions to be drawn about the population. The total of 384 samples (with 95% confidence level and 5 % error) will be taken based on sampling and population table by Saunders, Lewis & Thornhill (2016).

3.1 Population and Sampling

The distribution of questionnaire is decided according to response rate from previous literature. Zakaria et.al (2016) on his survey related to whistleblowing intention among police officer in Malaysia, achieved 49.5% response rate. While Maizatul et.al (2016) on her study 'Empirical Assessment of Good Governance in the Public Sector of Malaysia' achieved only 15% rate among the top management from 24 ministries in Malaysia. Therefore, the quotas segregation for the questionnaire distribution as follows:

Table 3.1: Sampling Table

Group	Population	Sample	Distribution of Questionnaire	Expected Response Rate
Top Management	3,539	2	22	15%
Management & Professionals	511,406	158	400	50%
Support	725,337	225	490	50%
Total	1,240,282	384	912	

3.2 Instrument and Measurement

The questionnaire was adapted from the past researches examining relationship between dependent variables (Individuals, Situational and Organizational) towards independent variable (Intention to whistleblow). The questionnaire comprises of 5 sections with 37 items. Respondents is required to respond to the statement given using a five-point Likert Scale ranging from 1 (strongly disagree) to 5 (strongly agree). This Likert scale will help respondents to decide their degree of assessment and perception on each statement. Likert scale approach is widely used on past research because it's easy and understandable. The source and item in developing questionnaire are following past researches source with some of modification in the context of this study as follow:

Table 3.2: The Instrument Table

Variables	Source	Item
Individual Factors (IV1)	Aida, M. I et.al (2018) and Lavena, C. F. (2013a)	6
Situational Factors (IV2)	Ahmad et.al (2011)	9
Organisational Factors (IV3)	Aida, M.I et.al (2018) and Lavena, C. F. (2013a)	14
Intention to Whistle Blow (IV)	Park and Blenkinsopp (2009)	8

3.3 Pilot Test

Before administering the actual survey, the pilot test was conducted with identified respondents in determining the order effect bias (Chaudhary et al., 2017). Respondents were chosen to participate in the pilot test are the among expert in the field so they can give feedback on the questionnaire and corrective action can be done before the actual survey starts. From 15 set of questionnaires that have been distributed for pilot test, 15 responses are gathered.

The reliability was assessed by the value of the Cronbach's Alpha coefficient in order to ensure it achieved acceptable level of reliability. According to Sekaran & Bougie (2016), Cronbach's Alpha coefficient that are less than 0.60 are considered to be poor level of reliability. George Ursachi et.al (2015), in their study on reliability on measurement scale stated that general accepted rules that α value in between 0.6 to 0.7 indicates acceptable level of reliability and 0.8 or greater indicates good level of reliability. Thus, the internal consistency for the instruments

adapted for this study are considered acceptable where by the α values for each variable are in the range between 0.61 to 0.93.

Each of respondents were also approached through phone call to get their personal comment on the questionnaire. Generally, the respondents clearly understand the questionnaire and answered it well. However, there are two questions in organizational factors were found to be redundant even though the sentences structure is different. The questions then have been removed before to continue distributing to the target respondents.

3.4 Data Collection Procedures

A questionnaire is distributed through google form link via WhatsApp's Messenger since it most preferred by most of the respondents. The questionnaire will be develop using the Google Doc application with assurance of information confidentiality. The distribution through WhatsApp will be done by retrieving mobile number through phone call and networking. To ensure high successful response rates, follow up reminders are sent, as suggested by previous studies (Fan & Yan, 2010; Kaplowitz, Hadlock, & Levine, 2004).

3.5 Data Analysis

Statistical Package for Social Science (SPSS) was used to assess and analyse the data collected by using several tests to obtain the findings. The reliability was used to measure consistency is the Cronbach's Alpha coefficient. This research used Cronbach's Alpha to measure the consistency of the instruments of the data set that collected from responses of the questionnaire. Descriptive test was used to assess the collected data representation as compared to targeted population. Descriptive statistic is also very useful to get insight about the profile of the respondents. The responses were rated in a 5-point Likert scale where the scoring of each item is summarized with mean and standard deviation Frequency analysis provides statistical information on which scoring achieved the highest number or the lowest number of responses of each item of the variables. Multiple Regression Analysis was used to examine relationships between individual factors, situational factors, organisational factors and whistleblowing intention. Finally, the independent t-test, also called the two-sample t-test, is an inferential statistical test that determines whether there is a statistically significant difference between the means in two unrelated groups. This test was used to answer one of the research questions of this study in order to determine whether there is significance difference in the public servants' whistleblowing intentions across various levels of job position.

4.0 Findings

4.1 Summary of Findings

Based on the data analysis that have been carried out, Table 4.1 is the summary of findings based on objectives that have been outlined:

Table 4.1: Summary of Findings

No	Objectives	Findings
1	To determine individual factors that public servants were willing to take action to whistle blow.	<ul style="list-style-type: none">• The data is reliable with Cronbach's Alpha (α) is 0.73 (acceptable level).• Descriptive analysis shows overall mean is higher based on 5 points Likert scale (M=3.43 and SD=1.0).• Frequency analysis shows 4 out of 6 items achieved higher means ranged between 3.89 to 4.16 expect monetary and promotion (M=1.76) and encouragement of peers (M=1.16)• Regression analysis with $R^2=0.5$ shows that there is significant relationship between individual factors and intention to whistleblow where the P value ≤ 0.05 (P=0.00)
2	To explore what kind of situational factors in determining the public servants to whistle blow.	<ul style="list-style-type: none">• The data is reliable with Cronbach's Alpha (α) is 0.61 (acceptable level).• Descriptive analysis shows overall mean is higher based on 5 points Likert scale (M=4.18 and SD=1.35).• Frequency analysis shows 10 out of 11 items achieved higher means ranged between 3.04 to 4.87 expect the for the act of corruption by employees is less serious as compared to head of department's unethical behaviour (M=1.81).• Regression analysis with $R^2=0.5$ shows that there is significant relationship between situational factors and intention to whistleblow where the P value ≤ 0.05 (P=0.00)

No	Objectives	Findings
3	To understand organizational factors that effecting the decision of public servants to whistle blows.	<ul style="list-style-type: none"> • The data is reliable with Cronbach's Alpha (α) is 0.93 (good level). • Descriptive analysis shows overall mean is higher based on 5 points Likert scale (M=3.20 and SD=1.05). • Frequency analysis shows 11 out of 13 items achieved higher means ranged between 3.12 to 3.50 expect the for sufficient whistleblowing at workplaces training (M=2.53) and confidence level towards internal reporting channels influenced by received training (M=2.79) • Regression analysis with $R^2=0.5$ shows that there is significant relationship between organisational factors and intention to whistleblow where the P value ≤ 0.05 (P=0.00)
4	To determine differences on the factors that influence intentions to whistle blow across various of level position among the public servants.	<p>Based on the Independent Sample t-test results, the findings suggest:</p> <ul style="list-style-type: none"> • Individual factors (P=0.00), situational factors (P=0.05) and organisational factors (P=0.006) were significantly different between support group and management & professional group where P value ≤ 0.05. There was not significant different in intention to whistleblow among these two groups P value > 0.05 (P=0.689). • Only organisational factors (P=0.005) was significantly different between support group and top management group where P value ≤ 0.05. There was not significant different in individual factors (P=0.272), situational factors (P=0.451), intention to whistleblow (0.342) among these two groups where P value > 0.05. • Only individual factors (P=0.008) was significantly different between management & professional group and top management group where P value ≤ 0.05. There was not significant different in situational factors (P=0.136), organisational factors (P=0.058), intention to whistleblow (0.291) among these two groups where P value > 0.05.

4.2 Discussion on Findings

4.2.1 Individual Factors on Intention to Whistleblow

Based on data collected and the responses were tested for its reliability with 0.73 of Cronbach' Alpha Value (α) which achieved acceptable level of reliability. Result from descriptive analysis has shown overall of 3.43 and standard deviation of 1.0. Collectively, this indicates that individual factors generally had influence public servants to whistleblow.

Frequency analysis result has shown that 4 out of 6 items achieved higher means ranged between 3.89 to 4.16. These include social responsibility and professional ethics, individual responsibility, the policies and law/regulation on whistle-blowing and finally job protection as provided by laws or policies. This result supporting finding by Arnold Sr and Ponemon (1991) that state individual's level moral reasoning that includes fear of losing their jobs, responsibility to the public, moral belief and value, personal welfare and safety, and professional responsibility are among the reasons why people are likely to whistleblow. Soni et.al (2015a) in their study on internal auditors also found similar result that morality is one of the motivations for the people to whistleblow. While Hwang et.al (2008) in his study in Chinese environment found that sense of morality and abiding with law and policy are the important factors to encourage whistleblowing practices.

The findings also shown that 2 items in individual factors achieved lower mean values. These include monetary and promotion with mean of 1.76 and encouragement of peers with mean of 1.16. These results supporting findings by Larsson (2005) that found that whistleblowing intention was more influenced on a person ethical judgement rather than relationship with others. As for monetary and promotion, the low mean value shown that it has least influence on whistleblowing intention among the public servants. However, there is argument by Paul.A.et al (2018) that the presence of financial incentive is depending on the seriousness of wrongdoings which the intention to whistleblow is higher when the level of perceived seriousness is higher regardless of the availability of financial incentive or monetary rewards and when perceived level of seriousness is lower, the higher intention to report with the presence of financial incentive. This finding indicates that financial incentive on whistleblowing intention is moderated by perception of the seriousness of wrongdoings.

The result on regression analysis has shown that there is significant relationship between individual factors and intention to whistleblow where the P Value ≤ 0.05 ($P=0.00$) with $R^2=0.5$. This finding indicates that individual factors were significantly influence whistleblowing intention among the public servants. Past literature has shown similar result where by personal factors were positively predicting the whistleblowing intention (Ahmad et.al, 2014, Rustiarini & Sunarsih, 2017, Dungan, Waytz & Young, 2015, Chaudhary et.al, 2017). Thus, Hypothesis 1 that outlined earlier can be accepted which statistically there is significance relationship between individual factors and the intention of public servants to whistleblow.

4.2.2 Situational Factors on Intention to Whistleblow

The second objective of this study is exploring what kind of situational factors in determining the public servants to whistleblow. The questionnaire was adapted from previous studies (Ahmad et.al, 2011) that contains same nature and element of situational factors as

predictive variable but some modification has been done to suit context for this study. Data was collected and the responses was tested for its reliability with 0.61 of Cronbach' Alpha Value (α) which achieved acceptable level of reliability. Result from descriptive analysis has shown overall mean of 4.18 and standard deviation of 1.35. Collectively, this indicates that situational factors generally had influence public servants to whistleblow.

Frequency analysis result has shown that 10 out of 11 items achieved higher means ranged between 3.04 to 4.87. Only one item in this variable achieved lower mean value of 1.81 in which majority of respondents were strongly disagreed act of corruption by employees is less serious as compared to head department's unethical behaviour. This indicates that the corruption is something not acceptable regardless the power status of the wrongdoers. Power status of head of department with mean of 4.02 indicates that public servants were agreed that power status had influence the intention to whistleblow. This finding supporting past research that stated supervisory position is seen as a person that set the ethical climate and culture for their employees due the power and authority they hold in organization (Keenan,2000).

Generally, internal reporting channels have shown higher means value as compared to external reporting channel regardless the power of status of wrongdoers whether they are head of department or co-workers as well as perceived level of seriousness of wrongdoings. In Asian context, these findings supporting past literatures which stated that whistleblowing is considered as disloyalty where the whistleblowers might face a dilemma whether to be loyal to the management and colleagues or act on the public interest (Abu Bakar et.al, 2010). Chiu (2003) in his study in Chinese environment also has stated in his findings that all traditional values, loyalty, respect of authority, harmony, social reciprocity and face saving may explain the reasons why an individual reluctant to whistleblow as they anticipate negative reactions from the peers.

The result on regression analysis has shown that there is significant relationship between situational factors and intention to whistleblow where the P Value ≤ 0.05 ($P=0.00$) with $R^2=0.5$. This finding indicates that situational factors were significantly influence whistleblowing intention among the public servants. Past literature has shown the similar result (Ahmad et.al, 2011, Dungan, Waytz & Young, 2015, Chaudary et.al, 2017) which indicates that this factor had influences public servants to whistleblow. Thus, Hypothesis 2 that outlined earlier can be accepted which statistically there is significance relationship between situational factors and the intention to whistleblow among the public servants.

4.2.3 Organisational Factors on Intention to Whistleblow

The third objective of this study is understanding organizational factors that affecting the decision of public servants to whistleblow. The questionnaire was adapted from previous studies (Aida, M. I et.al (2018) and Lavena, C. F. (2013a)) that contains same nature and element of situational factors as predictive variable. Data was collected and the responses was tested for its reliability with 0.93 of Cronbach' Alpha Value (α) in which achieved good level of reliability. Result from descriptive analysis has shown overall mean of 3.20 and standard deviation of 1.05. Collectively, this indicates that organizational factors generally had influence public servants to whistleblow.

Frequency analysis result has shown that 11 out of 13 items achieved higher means ranged between 3.12 to 3.50 which generally give an idea that public servants are agreed that adequate formal reporting channels and whistleblowing policy in place. This finding supporting result by Brenan and Kelly (2007) in their study in audit firm's environment that found positive relationship in the formal structure for reporting wrongdoings with auditors' whistleblowing intention since they are having higher confident when their job is protected. Only 2 items in this variable achieved lower mean values, sufficient whistleblowing at workplaces training with mean of 2.53 and confidents level towards internal reporting channels influenced by received training with mean of 1.17. Gupta & Chaudhary (2017), in his study in education industry in India, has stated that organization should provide sufficient training programmes for their employees in order to enhance ethical practices in the organization. Thus, the low mean value in training among the public servants indicating that government should conduct more training programme to encourage public servants to whistleblow.

The result on regression analysis has shown that there is significant relationship between situational factors and intention to whistleblow where the P Value ≤ 0.05 ($P=0.00$) with $R^2=0.5$. This finding indicates that situational factors were significantly influence whistleblowing intention among the public servants. Past literature has shown the same result (Zakaria et.al, 2015, Chaudary et.al, 2017, Kamaruzaman et. al, 2014) in which indicates that this factor had influences public servants to whistleblow. Thus, Hypothesis 2 that outlined earlier can be accepted whereby there is significance relationship between situational factors and the intention to whistleblow among the public servants.

4.2.4 Intention to Whistleblow and Comparison of Predictive Variables across the Service Group

As for intention to whistleblow, this study was adapted Park and Blenkinsopp (2009) that contains same nature and element as dependent variable but some modification have been done to suit context for this study. Data was collected and the responses was tested for its reliability with 0.82 of Cronbach' Alpha Value (α) in which achieved good level of reliability. Based on frequency analysis for intention to whistleblow as dependent variable, the highest mean value is 3.98 which indicates that public servants agreed that they will report about wrongdoings to their supervisor, followed second is reporting to appropriate officer within the organization as well as reporting channels inside the organization with both means of 3.92. The lowest mean value is 1.96 which indicates that public servants strongly disagreed to inform public if they found any serious wrongdoings. Public servants also not preferred to use reporting channels outside the organization with mean value of 2.97, however they are willing to provide information to related authority with mean of 3.69. These results show that generally public servants are preferred to use internal reporting channel as compared to external reporting channels. This result indicates the current internal reporting channel such as the existence of Integrity Unit in every ministry has encouraged the intention to whistleblow among the public servants. This finding is also consistent with past researches that found that availability of internal communication channel has encouraged internal whistleblowing among the employees (Kamarunzaman et.al, 2014, Chang et.al,2017, Chaudhary et.al, 2019).

The fourth objective in this study is to determine on the factors that influence intentions to whistleblow across various of level position among the public servants. Generally, of all predictive variables tested across the service group level, independent sample t-test results have shown that individual factors and organisational factors were significantly different in between

support group and management & professional group where P value ≤ 0.05 (P value for IF=0.00 and P value of OF=0.006) with 5% of error. However, only organisational factors statistically showing the significance different between support group and top management group where P value ≤ 0.05 (P value of OF=0.005) with 5% of error. As for management & professional group and top management, only individual factors were significantly different with P value ≤ 0.05 (P value of IF=0.008) with 5% of error. Statistically, situational factors also can be significantly different with P value ≤ 0.10 , where P=0.051 in between support group and management & professional group by considering 10 % of error.

Based on the study done by Chang et. al, (2017) on whistleblowing intention among the public servants in South Korea government, intention to whistleblow across the position and rank might differ due to the knowledge on whistleblowing. This also relates on the finding in situational factors that shows low mean value in whistleblowing training. Even though Malaysia has enacted Whistleblowing Act 2010, lacking of knowledge among the people will be the hesitant for them to come forward (Near & Miceli, 1985). This finding also consistent with result by Cho and Song (2015) that found whistleblowing training is positively affecting the whistleblowing intention. Thus, enhancing knowledge on whistleblowing is important to increase awareness among the public servants in order to encourage more disclosure of wrongdoings.

5.0 Implication

5.1 Theoretical Implication

The findings of this study support the conceptual framework developed in chapter two. This study has proved that there is a positive relationship between the predictive variables (individual, situational factors and organisational factors) and whistleblowing intention among the public servants. Thus, the result of this study is supporting previous researches that focus on same predictive variables but in different context of respondents or places (Park and Blenkinsopp, 2009; Bashir et.al, 2011, Ahmad et.al, 2014, Chang et.al.,2017. Chaudhary et. al, 2017).

Many previous researches are conducted in western context and the findings might be differed in developing countries like Malaysia. Thus, this study also can contribute to generalize findings that have been done in Asian context that theoretically explored the same predictive variables such as India (Chaudhary et. al, 2017 and Gupta & Chaudhary, 2017) and South Korea (Chang et.al, 2017). This study also contributes few other researches that have been conducted in Malaysia but involving different population such as Zakaria et.al (2016) on his study related to whistleblowing intention among police officer in Malaysia, Aida.M. I et.al, (2018), that studies whistleblowing intention among the auditors in Government Linked Companies in Malaysia and Ahmad et. al (2014), that studied whistleblowing intention among internal auditors who registered under the Institute of Internal Auditors of Malaysia.

5.2 Practical Implication

By understanding which predictive variables that influence intention to whistleblow, the current whistleblowing practices in public service can be improved. A well-developed whistleblowing policy in the workplace will encourage reporting of wrongdoings and misconduct, improve trust in the organization, as well as discourage frivolous complaints (Teen, 2007). Lewis (2006), stated that, whistleblowing policy can deter malpractice and avoid management crisis which can contribute to efficient organization operation, providing accountability to maintain organization reputation, reduce external disclosure and low implementation costs. On the other hand, it also can enhance confidence of the public servants to whistleblow fearlessly. Thus, whistleblowing policy is one of powerful tools in controlling misconduct and illegal activities in public services.

5.3 Regulation Implication

Current legislation in Malaysia, only allowed enforcement agencies with enforcement and investigation power to implement whistleblowing Protection Act 2010 (Act 711) which currently only seven enforcement agencies are implementing this Act (Legal Affairs Division, 2020). Even though, current integrity framework also provides internal reporting channels in federal agencies but whistleblower is not protected under Whistleblowing Act 2010 unless they extend the reporting to the authorised enforcement agencies subjected that the identities of whistleblowers are remained protected and never exposed to any parties. As consequences, the whistleblower is usually cannot claim protection due the disclosure of their identity to other parties before they come to the right authorised enforcement agencies. Therefore, after 10 years of implementation of Whistleblowing Act 2010 in Malaysia, there is need to review the current legislation to improve practicality in its implementation.

This legal implication might need amendments of current laws and regulation. For example, National Audit Department of Malaysia, is one of the federal agencies that have been authorised through enacted Act, Audit Act 1957 (Act 62) which is in general stated the jurisdiction and power to perform examination, inquiry, access to records, audit as well reporting (Section 7, Act 62). However, none of the clauses related on enforcement power. Thus, National Audit Department is not being authorised to implement Whistleblowing Act 2010. In this context, this department is one of the potential agencies to be included in implementation of Whistleblowing Protection Act 2010 since auditors are the among groups that possess information that may leads to the detection on any wrongdoings or misconduct activities. This suggestion is consistent with the recommendation by Chaudhary et.al (2017) in his study in India which suggested amendment of law to include the other sectors in implementing Whistleblowing Protection Act to strengthen and widen its implementation.

6.0 Limitation

Several limitations have been identified in this study. First, the study focusses on Federal Government that mainly located in Putrajaya and Kuala Lumpur and not covered agencies in states level. The findings might not reflect the situation in other location such as State Government, Statutory Bodies and others institution. Respondents are also mainly from Common Services and might not represent close services. Thus, the findings might not reflect beyond the scope of the

respondents in the population. Time constraints and limited access make it harder to research on such a scale that includes other states and other services.

Secondly, the study is limited to three predictive variables which focusses on specific dimensions on each variable. Factors influencing intention to whistleblow can be varied beyond the scope that has been explored this study. Based on past researches, others factors could potentially influence intention whistleblow such as trust, job satisfaction and familiarity misconduct which also been addressed in previous studies (Randall F.Y, 2017, Robinson, 1996 and Xu,2008).

Thirdly, the questionnaires in this study was using google form link that have been distributed via WhatsApp Messenger. The number of distributions is counted based on the number of links that have been sent through personal mobile numbers as well as number of members if it is blasted in WhatsApp's group, the error in counting might be occurred. The use of WhatsApp Messenger is seemed most preferred by the respondents since they can easily access through their smartphones. However, the constraints might be happened for the respondents who have limited or no internet access in order to response to the questionnaire. The low number in responses among top management indicates this method might not the best way to reach them since they have busy schedule and do not have time to response through their smartphones.

Fourthly, the questionnaires for this study may be prone to misinterpretation and misunderstanding by the respondents. Five-point Likert scale that have been used in this study might not accurately reflect on individuals' responses. The assumption made for this study is that all the respondents have an adequate command of language and are honest with their provided answers.

Lastly, this study is adopted quantitative research method which focusses only on responses as primary data and past literatures as a reference to check on consistency, similarity as well as the arguments related. However, based on previous studies, there is limitation researches that explored on qualitative measures that might contributes to theoretically and findings. Qualitative research is one of the approaches to examine the details of the subject interests in the research (Balçı, 2015).

7.0 Recommendation and Suggestion for future research

The limitations identified in the previous section are taken into consideration in proposing recommendation and suggestions for future studies regarding whistleblowing intention study. Firstly, this research focuses on the government federal level without subcategorized it according to location, states and statutory bodies as well as close service scheme. Thus, the generalizability of the findings is somewhat limited to the respondents in the sample. Future research should conduct a similar study with regards to all categorizes and include both federal and states as well as statutory bodies to gain more insight on predictive variables that influence whistleblowing intention among the public servants in Malaysia.

Secondly, the study should also explore more dimension under the same variables or other predictive variables that could potentially influence intention whistleblow such as trust, job

satisfaction and familiarity misconduct which also been addressed in previous studies (Randall F.Y, 2017, Robinson, 1996 and Xu,2008) that not covered in this study.

Thirdly, other tools should be employed in order to reach the targeted respondents such as email and distribution of hard copy in order to cater respondents that might unable to access through WhatsApp Messenger. Fourthly, five-point Likert scale that have been used in this study might not accurately reflect on individuals' responses. Thus, future study can use more than five-point Likert scale to best capture the accurate response from the respondents. Lastly, qualitative method approach should be used in future study to get more insight and details on the subject of interest in order to ensure more holistic results and findings of this study can be generalised.

8.0 Conclusion

This study has examined the individual factors, situational factors and organizational factors as predictive variables that influence intention to whistleblow among the public servants. Generally, the findings show that all the predictive variables are influencing the public servants in Malaysia. Based on the findings, the government needs to strengthen its current whistleblowing framework in order to enhance ethical practices in public service.

As a conclusion, this study theoretically contributed to past researches as well as can be a source of references for future researches. Practically, it is also contributed to the better understanding of the factors influencing whistleblowing intention among the public servants which can be informational source for further improving in laws and regulation that currently in place. Lastly, it can be concluded that all the research objectives that have been outlined earlier is successfully achieved.

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