



INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS & SOCIAL SCIENCES



Whistleblowing of Academic Dishonesty: Does Integrity Culture Matter?

Rahayu Abdul Rahman, Hafidzah Hashim, Nisrin Ishak, Naimah Zaini, Syed Redzwan Sayed Rohani

To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v13-i3/15248> DOI:10.6007/IJARBSS/v13-i3/15248

Received: 01 January 2023, Revised: 25 January 2023, Accepted: 15 February 2023

Published Online: 01 March 2023

In-Text Citation: (Rahman et al., 2023)

To Cite this Article: Rahman, R. A., Hashim, H., Ishak, N., Zaini, N., & Rohani, S. R. S. (2023). Whistleblowing of Academic Dishonesty: Does Integrity Culture Matter? *International Journal of Academic Research in Business and Social Sciences*, 13(3), 1 – 12.

Copyright: © 2023 The Author(s)

Published by Human Resource Management Academic Research Society (www.hrmars.com)

This article is published under the Creative Commons Attribution (CC BY 4.0) license. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this license may be seen at: <http://creativecommons.org/licenses/by/4.0/legalcode>

Vol. 13, No. 3, 2023, Pg. 1 – 12

<http://hrmars.com/index.php/pages/detail/IJARBSS>

JOURNAL HOMEPAGE

Full Terms & Conditions of access and use can be found at
<http://hrmars.com/index.php/pages/detail/publication-ethics>



INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS & SOCIAL SCIENCES



www.hrmars.com

ISSN: 2222-6990

Whistleblowing of Academic Dishonesty: Does Integrity Culture Matter?

Rahayu Abdul Rahman¹, Hafidzah Hashim², Nisrin Ishak³,
Naimah Zaini⁴, Syed Redzwan Sayed Rohani⁵

^{1,2,4,5}Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, 35400, Tapah Road, Perak, Malaysia, ³Faculty of Business, Accountancy and Social Sciences, Kolej Universiti Poly-Tech MARA, Kuala Lumpur, Malaysia
Corresponding Author's Email: fidza322@uitm.edu.my

Abstract

This study aims to investigate the intentions of Malaysian universities students toward whistleblowing on academic dishonesty and the factors that predict such intentions. This study used the survey method of research, and data was gathered through the use of questionnaires. A total of 165 undergraduate students from universities in Malaysia participated in the survey. The findings of this study show that gender and integrity culture are significantly related to the intention to report academic dishonesty. The findings of this study have implications for policymakers and university administrators who have a keen interest in enhancing whistleblowing activities and whistle-blower protection in mitigating unethical behaviour in higher education institutions.

Keywords: Whistleblowing, Academic Dishonesty, Malaysia, Intention

Introduction

The Covid-19 pandemic has caused huge changes in social life, especially in the higher education system. Universities were temporarily closed as a measure to curb the spread of the Covid-19 virus among the community. These closures affected the learning and examination process. Face-to-face lectures as well as the examinations were conducted online. This has risen academic dishonesty globally. Research conducted at German higher education institutions reported that students cheated more frequently online than on on-site exams (Janke et al., 2021). Lambert et al (2003) generally defined academic dishonesty as a set of behaviours that intentionally breaking of academic rules for personal gain. Such definition is reflected in multifaceted types of academic dishonesty including plagiarism, lying, cheating in exams, and falsifications (Bashir & Bala, 2018). Indeed, Eriksson and McGee (2015) define academic dishonesty as a combining four main types of fraudulent and unethical conduct; i) cheating - intentional or attempted use of unauthorized materials, ii) fabrication - creating false information or citation; iii) facilitation - assisting others to engage in academic dishonesty; and iv) plagiarism - the use, adoption or reproduction of others' words, ideas, or statements as one's own.

In response, various strategies have been introduced by higher education institutions. One widely used mechanism to mitigate academic dishonesty among university students is whistleblowing. Whistleblowing is defined as disclosure by organization members of illegal, immoral, or illegitimate practices to persons or organizations that may be able to affect action (Brown et al., 2016). Whistleblowing play important role in uncovering fraud and organizational wrongdoing (Lazim et al., 2022). For example, in a corporate setting, by reporting misconduct in place, whistleblowers can help organizations to avoid financial losses due to employee embezzlement, lawsuits filed resulting from employee discrimination or moral assault cases, and reputational damages (Liyanarachchi & Adler, 2011).

Whistleblowing, however, is a risky moral duty. Most whistle-blowers face some form of retaliation from colleagues or supervisors after disclosing misconduct (Mayer et al., 2013). For instance, in a corporate environment, they suffer from termination, demotion, unfavourable job performance evaluation, involuntary transfer, assignment of unmanageable tasks, professional blacklisting, and social ostracism. Meanwhile, in an academic setting, whistle-blowers face social ostracism, name-calling, and other forms of social sanctions from their academic peers. Due to various personal risks, many individuals choose to remain silent.

Given such a dilemma and social environment, it is important to predict whistleblowing intention and investigate factors that influence students to blow the whistle in an academic setting. Thus, this study aims to expand prior works by examining students' intentions to report wrongdoing in academic settings. In particular, this study attempts to achieve the following research objectives:

1. To examine the impact of age on whistleblowing intention among universities students.
2. To examine the impact of gender on whistleblowing intention among universities students.
3. To examine the impact of academic performance on whistleblowing intention among universities students.
4. To examine the impact of integrity culture on whistleblowing intention among universities students.

The remainder of the paper is organized as follows. Section two provides a review of prior studies on determinants of whistleblowing and then develop the research hypotheses. Section three elaborates on the research method. Section four presents and discusses the findings. The final section provides the summary and conclusions.

Literature Review

Age and Whistleblowing Intention

Whistleblowers' demographic characteristics, such as age, may affect their personality traits. According to research by Nejad et al (2019), there is an aging-related significant positive association between age and whistleblowing intents for frauds (account manipulation and embezzlement), meaning that as one gets older, one is more likely to have whistleblowing intentions. Age, according to cognitive psychologists, has a strong association with moral development and enhances moral perception, intellectual development, and moral decision-making maturity (Kakolaki et al., 2017). Aging can consequently enhance comprehension of ethical situations and ethical capacities in ethical decision-making. Studies by Costouros (2017) demonstrate a significant relationship between age and ethical choice-making. The findings of the study conducted by Andon et al (2018) among 80 accountants for external

whistleblowing to investigate the disclosure of fraudulent financial reporting showed that age had a favourable impact on whistleblowing. On contrary, Liyanarachchi and Adler (2011) find that age-effect holds for younger accountants only. A study of whistleblowing on academic dishonesty done by Stone et al (2012) found that older students were more likely to report cheating than younger students.

In their study on internal whistleblowing intents among internal auditors in Malaysia, Ahmad et al (2012) discovered that age was unable to predict whether internal auditors would have internal whistleblowing intentions. Research by Culiberg and Miheli (2017) and Vadera et al (2009) demonstrates that this demographic factor has no impact on whistleblowing. The findings of the study by Fracalanza and Buttigieg (2016), which looked into tax fraud whistleblowing among 330 official accountants, revealed that age does not influence the likelihood of reporting.

Even though these studies produced contradictory findings about the connections between individual whistleblowing intents, any potential impact of these variables in the academic setting has to be explored. Age seems to be a predictor of whistleblowing intention (Oelrich, 2021). Therefore, the influence of age on whistleblowing intention was examined and the relationship between these variables is hypothesized as follows:

H1: Age is significantly related to whistleblowing intention among universities students.

Gender and Whistleblowing Intention

According to theoretical literature and previous research, females exhibit moral behavior that is higher than that of males (Kray and Haselhuhn, 2012; Atakan et al., 2008), and females are more sensitive to moral issues than males (Fang and Foucart, 2013). In their meta-study for actual whistleblowing, Mesmer-Magnus and Viswesvaran (2005) also noted such a beneficial effect. In addition, Rehg et al (2008) find that female US soldiers had a similar favorable impact on external whistleblowing. Further, Erkmen et al (2014); Andon et al (2018) investigate on whistleblowing practices in the workplace, reveal that female's employees are more inclined to blow the whistle. Similarly, findings of the study by Brown et al (2016), which involved 284 professional accountants and examined the disclosure of fraudulent accounting practices, revealed that whistleblowing was positively impacted by gender (female) and management level.

In an academic setting, Stone et al (2012) in a study of whistleblowing on academic dishonesty found that female students were more likely to report cheating than male students. Further, a study by Simon et al. (2014) on 172 college students in chemistry classrooms which examined the factors that influence whether or not students will disclose cheating, find that females will report. Brabeck (1984) carried out an experiment on whistleblowing on professor mistakes and discovered those female students were more willing to do so. She does, however, note that the extremely tiny sample size should be taken into consideration when interpreting her findings regarding gender disparities.

However, contrary to these studies, Oelrich (2021); Purwanto et al (2018) found that gender has no significant effect on whistleblowing intention. According to a study done on final-year accounting students at a higher learning institution in Malaysia to determine how future accountants see blowing the whistle and how likely they are to do so, Mustapha and Siaw (2012) found that gender was not to be significantly related to the intention of blowing the whistle. In line with this finding, Ahmad et al (2012) in their study on internal whistleblowing intents among internal auditors in Malaysia, discovered that gender is unable

to predict whether internal auditors would have internal whistleblowing intentions. A study by Alleyne et al (2017) on internal and external whistleblowing which involved 282 accountants to analyze financial fraud disclosure (embezzlement, misuse of assets, corruption, and bribe), revealed that whistleblowing was unaffected by whistle-blowers' gender. Another research also found that accountants in the public sector did not exhibit any gender inequalities (Cassematis & Wortley, 2013).

Near and Miceli (1985) stress that male employees ought to be more inclined to come forward because they hold more diverse roles within organizations and possibly have stronger self-esteem. Liyanarachchi and Adler (2011) found that males had higher whistleblowing intentions. The above studies show conflicting evidence regarding the relationship between gender and the intention to report wrongdoing. Thus, this study hypothesizes as follows:

H₂: Gender is significantly related to whistleblowing intention among universities students.

Academic Performance and Whistleblowing Intention

Following Kohlberg's theory of ethical development (1981), higher education is predicted to increase moral sensitivity, improve moral judgment, and lessen immoral behavior (Robertson, 1993). As a result, more ethical and cognitive development is anticipated to occur with increased education (Honeycutt, 2001; Lam & Guicheng, 2008).

The academic success and ethical standards of university students are not often studied. Higher-educated students are allegedly more likely to report crimes (Ponnu et al., 2008). Abu Bakar et al (2010) studied exam fraud among students and they discovered that exam cheating is less prevalent among high achievers than among low achievers. The results of a study by Bernawati and Saputra (2020) on the impact of individual variables, subjective norms, and self-efficacy on whistleblowing intentions in students at the Faculty of Economics and Business, Airlangga University, show that the higher a student's academic achievement, the greater their whistleblowing intention.

In a study done by Lawson (2004) at three business schools in New York, it was discovered that students with higher grades were more likely to engage in whistleblowing. To investigate how these future accountants perceive blowing the whistle and how likely they are to do so, Mustapha and Siaw (2012) performed a study on final-year accounting students in a public institution in Malaysia. The findings seem to indicate a negative correlation between high academic achievers and the likelihood of blowing the whistle.

The correlation between academic performance and cheating may indicate that students who receive higher grades have more developed moral character. In the same vein, it might be anticipated that these students will whistleblower more frequently. Therefore, the influence of academic performance on whistleblowing intention will be examined and the relationship between these variables is hypothesized as follows:

H₃: Academic performance is significantly related to whistleblowing intention among universities students.

Integrity Culture and Whistleblowing Intention

Victor and Cullen (1988) define organizational ethical culture as the extent to which members share views on the ethical standards upheld by their organizations. The whistleblower's intention may be significantly influenced by the ethical culture of an organization. The management of an organization is in charge of fostering a strong ethical culture and, in doing

so, reflecting the management's ethical commitment (Mendonca, 2001). Management and members both must play a significant part in supporting the protection of whistleblowers. Therefore, having a strong ethical culture and protecting whistleblowers will increase the possibility that members will want to blow the whistle.

In an academic setting, an institution's principles of encouraging academic honesty as well as preventing and punishing academic misconduct are referred to as its academic integrity culture. Academic offenses are tolerated and reported by faculty and students, and the severity of the sanctions enforced for academic violations, and the existence or absence of an institutional ethical code all reflect these principles (Kisamore et al., 2007). Academic integrity culture was found not related to reporting cheating in a study by (Kisamore et al., 2007). Research by Simon et al (2004) found that when the culture on campus promotes academic integrity, students are more likely to come forward and report cheating. The findings from research by Stone et al (2012) suggest that integrity culture is an important determinant of whistleblowing. Thus, this study predicts that:

H₄: Academic integrity culture is significantly related to whistleblowing intention among universities students.

Methods

Sample and Data Collection

Data for analysis were gathered from a sample of students from two universities in Malaysia. 165 respondents are undergraduate students from various programs and are invited to participate in the study as volunteers. They were informed that the study was scientific and that they would not be identified at any time, as the data collected was anonymous. The choice of participants was made using a convenience sampling technique.

Measures

The questionnaire consists of Three Sections. Section 1 is used to gather demographic information of respondents on gender, age, and academic performance. Following Stone et al (2012), Section 2 was used to gauge how the students felt about the institution's academic integrity culture. Each element of the institution's culture received a score from 1 (low) to 5 (high) from the students. The elements measured include "climate of academic integrity", "faculty concern about academic integrity" and "severity of penalties for cheating". Finally, Section 3 measures the dependent variable; whistleblowing intention. The whistleblowing intention was measured using eight circumstances of academic dishonesty modified from (McCabe and Trevino, 1993). These eight circumstances (Table 1) were presented to participants to gauge their intentions to report academic dishonesty. On a scale of 1 (very unlikely) to 5 (very likely), respondents indicated their intent to make a whistleblower report for each circumstance.

Data Analysis and Findings

Demographic of Respondents

All personal data of the respondents are not gathered to respect their privacy as well as to encourage participation in the study and this fact is made aware to all potential respondents. 76.4% of the respondents are female and 23.6% are male. The majority of the respondents are from semester three and four undergraduate program students.

Descriptive Analysis: Whistleblowing Intention

The study asked about the respondents' views on whistleblowing intention. This is to analyse the respondents' opinion and their understanding of their intention to whistle-blow academic dishonesty.

Table 1

Whistleblowing Intention

	Mean	Std. Deviation
Bribing a reprography employee to gain access to the exam in advance	3.333	1.4221
Leaking the test content to other students	3.308	1.3769
Hacking the absentee system to tamper with the class attendance list	3.192	1.4278
Hiring someone to solve tests and assignments in your place	3.308	1.4307
Fully plagiarizing a course assignment found on the internet.	3.417	1.3694
Cheating during an exam	3.333	1.3740
Signing a presence list as a colleague who is not present	3.333	1.3679
Putting his/her name in a group assignment that he/she did not participate in	3.550	1.4716

From the survey, as expected in Table 1 the intention to report is much higher for the act of putting his/her name in a group assignment that he/she did not participate in which ranked first (3.550). As depicted, most students are highly likely to report on students plagiarising some course assignments that were available on the internet which ranked second (3.417). Most students would report wrongdoings that are bribing a reprography employee to gain access to the exam in advance, cheating during an exam, and signing a presence list as a colleague who is not present which ranked third (3.333) in the survey.

Correlation Analysis

According to Coakes (2005), correlation is an analysis that helps researchers identify whether one variable is related to another by examining the relationship between two variables in a linear fashion. Thus, for this study, a correlation analysis was performed to examine the relationship between age, gender, academic performance and integrity culture, and whistleblowing intention of Malaysian university students towards academic dishonesty. A Pearson correlation test was used to ascertain whether there are any multicollinearity problems among the variables in this study. In general, multicollinearity exists when the independent variables are highly correlated to each other, and the values of the coefficients are 0.8 or 0.9 and above (Field, 2000). Table 2 shows the summary of the correlation analysis results between the variables. The statistics show that the correlation values among the variables range between 0.008 and 0.431. These values indicate that there is no multicollinearity among the variables in this study as none of the correlations is higher than 0.8.

Table 2
Correlation Analysis

Variables	Whistleblowing intention	Gender	Age	Academic performance	Integrity culture
Whistleblowing intention	1				
Gender	-.136	1			
Age	-.009	.071	1		
Academic performance	-.086	.431**	.031	1	
Integrity culture	.264**	.133	-.008	.058	1

Multiple Regression on Determinants of Whistleblowing Intention on Academic Dishonesty

Table 3 shows the output of the regressions to examine if age, gender, academic performance, and integrity culture dimensions are significantly associated with whistleblowing intention on academic dishonesty. The current study found that gender influenced the whistleblowing intention of university students to whistle-blow academic dishonesty. It is found that female is more inclined to whistleblow on academic dishonesty. This result is consistent with the past study on academic dishonesty done by Brabeck (1984); Simon et al (2014); Stone et al (2012) where female students are more willing to report academic dishonesty. The result of this study is also consistent with the results of the study of Mesmer-Magnus and Viswesvaran (2005); Rehg et al (2008); Erkmen et al (2014); Brown et al (2016); Andon et al (2018) where there are gender differences in whistleblowing intention. Nevertheless, the current finding is not in line with the previous research (Oelrich, 2021, Purwanto et al., 2018; Cassematis and Wortley, 2013; Mustapha and Siaw, 2012; Ahmad et al., 2012; Kisamore et al., 2007) that fail to support the significance of gender as a determinant of the intention to whistle blow on wrongdoings and Liyanarachchi and Adler (2011) who found that males had higher whistleblowing intention.

In addition, the results indicate that integrity culture is positively related to whistleblowing intention among university students and this result is in line with an earlier study by (Simon et al., 2004; Stone et al., 2012). This result is inconsistent with Kisamore et al (2007) where the integrity culture was not positively related to the whistleblowing intention. However, age and academic performance did not significantly relate to whistleblowing intention among university students.

Table 3

Multiple Regression Results on Determinants of Whistleblowing Intention on Academic Dishonesty

Variables	Whistleblowing Intention
Gender	-.490** (-1.782)
Age	.034 (.062)
Academic performance (CGPA)	-.066 (-.418)
Integrity culture	.594*** (3.709)
R-Square	31.35
Adjusted R-Square	28.88

Note: **Significant at 5% level, ***Significant at 1% level

Discussion and Conclusion

This study aims to investigate the intentions of Malaysian university students toward whistleblowing on academic dishonesty and the factors that predict such intentions. The study used a sample of 165 undergraduate students from public universities in Malaysia. The finding indicates that gender is significantly related to the student's intention to whistle-blow academic dishonesty. Females are found to be more willing to whistleblow. Females exhibit moral behavior that is higher than that of males in terms of gender, according to theoretical literature and the most of research (Kray and Haselhuhn, 2012; Atakan et al., 2008), and females are more sensitive to moral issues than males (Fang and Foucart, 2014). In addition, the results indicate that integrity culture is significantly related to the student's intention to whistle-blow academic dishonesty. Students are more likely to come forward and disclose cheating when the campus culture supports academic integrity (Simon et al., 2004). Clear communication of ethical standards, the establishment of tools that make it simpler to identify and report academic dishonesty, and the use of appropriate sanctions and rewards for whistle-blowers can all help to build an environment where integrity is valued.

This study's limitations are the small sample size and sample selection. The respondents of this study were limited to two Malaysian public universities. As a result, it may not be appropriate to generalize these results to the entire population. It is anticipated that future studies will work around these limitations.

Acknowledgements

We acknowledge the Universiti Teknologi MARA that has given full support to this project.

References

- Abu Bakar, N. B., Ismail, S., & Mamat, S. (2010). Will Graduating Year Accountancy Students Cheat in Examination? A Malaysian Case. *International Education Studies*, 3(3), 145-152.
- Ahmad, S., Smith, G., & Ismail, Z. (2012). Internal whistle-blowing intentions: a study of demographic and individual factors. *Journal of Modern Accounting and Auditing*, 8(11), 1632-1645. <https://ro.ecu.edu.au/ecuworks2012/638>
- Alleyne, P., Charles-Soverall, W., Broome, T., & Pierce, A. (2017). Perceptions, predictors and consequences of whistleblowing among accounting employees in Barbados. *Meditari Accountancy Research*.
- Andon, P., Free, C., Jidin, R., Monroe, G. S., & Turner, M. J. (2018). The impact of financial incentives and perceptions of seriousness on whistleblowing intention. *Journal of Business Ethics*, 151(1), 165-178.
- Atakan, M. G., Burnaz, S., & Topcu, Y. I. (2008). An empirical investigation of the ethical perceptions of future managers with a special emphasis on gender–Turkish case. *Journal of Business Ethics*, 82(3), 573-586.
- Bashir, H., & Bala, R. (2018). Development and validation of academic dishonesty scale (ADS): Presenting a multidimensional scale. *International Journal of Instruction*, 11(2), 57-74.
- Bernawati, Y., & Saputra, R. S. (2020). The Effect of Individual Factors, Subjective Norms, and Self-Efficacy on the Intention of Whistleblowing. *Public Management and Accounting Review*, 1(1), 20-31.
- Brabeck, M. (1984). Ethical characteristics of whistle-blowers. *Journal of Research in Personality*, 18(1), 41-53.
- Brown, J. O., Hays, J., & Stuebs Jr, M. T. (2016). Modeling accountant whistleblowing intentions: Applying the theory of planned behavior and the fraud triangle. *Accounting and the Public Interest*, 16(1), 28-56.
- Cassematis, P. G., & Wortley, R. (2013). Prediction of whistleblowing or non-reporting observation: The role of personal and situational factors. *Journal of business ethics*, 117(3), 615-634.
- Coakes S. J. *SPSS: Analysis without anguish: Version 12.0 for Windows*. Queensland, Australia: Wiley; 2005.
- Costouros, T. (2017). Gender and ethical decision-making in the general insurance industry. *Journal of Behavioral Studies in Business*, 9, 1-24.
- Culiberg, B., & Mihelič, K. K. (2017). The evolution of whistleblowing studies: A critical review and research agenda. *Journal of Business Ethics*, 146(4), 787-803.
- Eriksson, L., & McGee, T. R. (2015). Academic dishonesty amongst Australian criminal justice and policing university students: individual and contextual factors. *International Journal for Educational Integrity*, 11(1), 1-15.
- Erkmen, T., Caliskan, A. O., & Esen, E. (2014). An empirical research about whistleblowing behavior in accounting context. *Journal of Accounting & Organizational Change*.
- Fang, E. S., & Foucart, R. (2014). Western financial agents and Islamic ethics. *Journal of Business Ethics*, 123(3), 475-491.
- Field, A. (2000). *Discovering statistics using SPSS for windows*. London – Thousand Oaks – New Delhi: Sage publications
- Foucart, E. S. (2013). Western Financial Agents and Islamic Ethics. *Journal Bus Ethics*, 5.
- Francalanza, C., & Buttigieg, E. (2016). Maltese certified public accountants and whistleblowing: traits, influences and propensity. *Journal of Applied Accounting Research*.

- Honeycutt, E. D., Glassman, M., Zugelder, M. T., & Karande, K. (2001). Determinants of ethical behavior: A study of autosalespeople. *Journal of Business Ethics*, 32(1), 69-79.
- Janke, S., Rudert, S. C., Petersen, A., Fritz, T. M., & Daumiller, M. (2021). Cheating in the wake of COVID-19: How dangerous is ad-hoc online testing for academic integrity? *Computers and Education Open*, 2, 100055.
- Kisamore, J. L., Stone, T. H., & Jawahar, I. M. (2007). Academic integrity: The relationship between individual and situational factors on misconduct contemplations. *Journal of Business Ethics*, 75(4), 381-394.
- Kray, L. J., & Haselhuhn, M. P. (2012). Male pragmatism in negotiators' ethical reasoning. *Journal of Experimental Social Psychology*, 48(5), 1124-1131.
- Lam, K. C., & Shi, G. (2008). Factors affecting ethical attitudes in mainland China and Hong Kong. *Journal of Business Ethics*, 77(4), 463-479.
- Lambert, E. G., Hogan, N. L., & Barton, S. M. (2003). Collegiate academic dishonesty revisited: What have they done, how often have they done it, who does it, and why did they do it. *Electronic journal of sociology*, 7(4), 1-27.
- Lazim, C. S. L. M., Ismail, N. D. B., & Tazilah, M. D. A. K. (2022). Determinants of whistleblowing behaviour among public sector employees in Malaysia. *South East Asia Journal of Contemporary Business, Economics and Law*, 26(1).
- Liyanarachchi, G. A., & Adler, R. (2011). Accountants' whistle-blowing intentions: The impact of retaliation, age, and gender. *Australian Accounting Review*, 21(2), 167-182.
- Mayer, D. M., Nurmohamed, S., Trevino, L. K., Shapiro, D. L., & Schminke, M. (2013). Encouraging employees to report unethical conduct internally: It takes a village. *Organizational behavior and human decision processes*, 121(1), 89-103.
- McCabe, D. L., & Trevino, L. K. (1993). Academic dishonesty: Honor codes and other contextual influences. *The journal of higher education*, 64(5), 522-538.
- Mendonca, M. (2001). Preparing for ethical leadership in organizations. *Canadian Journal of Administrative Sciences/Revue Canadienne des Sciences de l'Administration*, 18(4), 266-276.
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation. *Journal of business ethics*, 62(3), 277-297.
- Mustapha, M., & Siaw, L. S. (2012). Whistle blowing: Perceptions of future accountants. In *International Conference on Economics Business Inovation* (Vol. 38, pp. 135-139).
- Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of business ethics*, 4(1), 1-16.
- Toolami, N. B., Roodposhti, R. F., Nikoomaram, H., Banimahd, B., & Vakilifard, H. (2019). The survey of whistleblowing intentions for accounting frauds based on demographic individual differences among accounting staff. *International Journal of Finance & Managerial Accounting*, 4(14), 1-13.
- Oelrich, S. (2021). Intention without action? Differences between whistleblowing intention and behavior on corruption and fraud. *Business Ethics, the Environment & Responsibility*, 30(3), 447-463.
- Ponnu, C. H., Naidu, K., & Zamri, W. (2008). Determinants of whistle blowing. *International review of business research papers*, 4(1), 276-298.
- Purwanto, A., Hanjani, A., & Kusumadewi, R. R. (2018). Factors Influencing the Auditor's Intentions to Take Whistleblowing Action. *Advanced Science Letters*, 24(12), 9481-9484.

- Kakoli, R. M., Dehkordi, B., Peykfalak, J. (2017). Affecting Factors on Attitude and Ethical Cognition of Accounts. *Ethics in Science and Technology*, 12(1), 101-111.
- Rehg, M. T., Miceli, M. P., Near, J. P., & Van Scotter, J. R. (2008). Antecedents and outcomes of retaliation against whistleblowers: Gender differences and power relationships. *Organization Science*, 19(2), 221-240.
- Simon, C. A., Carr, J. R., McCullough, S. M., Morgan, S. J., Oleson, T., & Ressel, M. (2004). Gender, student perceptions, institutional commitments and academic dishonesty: Who reports in academic dishonesty cases?. *Assessment & Evaluation in Higher Education*, 29(1), 75-90.
- Stone, T. H., Kisamore, J. L., Kluemper, D., & Jawahar, I. M. (2012). Whistle-blowing in the classroom?. *Journal of Higher Education Theory and Practice*, 12(5), 11-26.
- Vadera, A. K., Aguilera, R. V., & Caza, B. B. (2009). Making sense of whistle-blowing's antecedents: Learning from research on identity and ethics programs. *Business Ethics Quarterly*, 19(4), 553-586.
- Victor, B., & Cullen, J. B. (1988). The organizational bases of ethical work climates. *Administrative science quarterly*, 101-125.