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The Factors Affecting the Whistleblowing Intention in Malaysian Public Sector: A Case of the Ministry of Youth and Sports

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Abstract

Purpose: Public servant is responsible to act on behalf of the public interest to report any government officers' wrongdoings since the government organisation was formed for public well-being. Therefore, this study is aimed to examine the factors influencing the whistleblowing intention of public servant in public sector organisation specifically the Ministry of Youth and Sports (MYS) or Kementerian Belia dan Sukan (KBS), Malaysia. Using the Moral Intensity Model, this study examines how the magnitude of consequences, social consensus, and proximity influence the whistleblowing intention.

Methodology: This study is designed to use questionnaire survey to collect data using purposive/judgemental sampling technique. A total of 350 sets of questionnaires were distributed to employees of the Ministry of Youth and Sports.

Findings: The main finding that social consensus (SC) and proximity (PX) have a significant relationship with whistleblowing intention (WI).

Originality/value: The incorporation of an additional variable which is the fear of retaliation is a contribution that this study makes. Thus, this study fills the research gap in Malaysian public sector and practically, to increase the awareness and whistleblowing activities among public servants.

Keywords: Whistleblowing Intention, Moral Intensity Model, Fear of Retaliation

The Factors Affecting the Whistleblowing Intention in Malaysian Public Sector: A Case of the Ministry of Youth and Sports

Malaysia is ranked at 62 for corruption based on the Corruption Perceptions Index 2021 (NST, 2022). This number has dropped drastically within 4 years indicating that corruption in Malaysia has worsened and that Malaysia has not succeeded in mitigating corruption. According to the president of the Transparency International Malaysia, Dr Muhammad Mohan, lack of political will from various administrations in fighting corruption, lack of action against the public officials who abuse their positions and high profile personalities involved in the corruption cases that led Malaysia to suffer the drop in the rankings (NST, 2022).

Over the last 25 years, the biggest corruption scandals involved politicians across political parties and from the highest reaches of government. Corruption scandals involving public officers are also regularly reported in the Malaysian media. Public sector corruption refers to the exploitation or abuse of entrusted power that comes with a public office by a public official for his/her own benefits and gains (Hashim, 2017).

In public services, examples of corruption cases are expediting service deliver, public fund embezzlement, bribery in issuance of tender, favouritism, and fraud in the election process. Many initiatives have been formulated and implemented by the Malaysian Government to fight corruption. However, the corruption issues in Malaysia are still alarming. Corruption often goes unchallenged when people do not speak out. Witness accounts for invaluable insights on corruption, and are powerful tools in the fight against it. Early disclosure and detection of wrongdoings or the risks of wrongdoings can protect human rights, help to save lives and preserve the rule of law.

The concern towards whistleblowing activities becomes the main factor in the fight against fraud and corruption in the public sector when the government introduced a "Whistle-blower Protection Act 2010" to allow disclosing any activity of abuse, corruption and other wrongdoing in organizations (Salleh & Yunus, 2015). The Whistle-blower Protection Act 2010 (WPA) was enforced in December 2010 to provide maximum protection to whistle-blowers in the private and public sectors of Malaysia. Since Malaysia has WPA 2010, an applicable law as far as whistle-blowers protection is concerned, it is undeniable that whistleblowing plays a positive function in enhancing accountability, transparency and good governance in any organisations.

However, the introduction of WPA 2010 by the Malaysian government does not seem to have any positive implications. The cases of whistleblowing do not seem to increase and the wrongdoing issues do not show a downward trend but keep on increasing. This further aggravates the need to investigate the factors that hinder employees to whistle-blow.

Numerous studies have attempted to explain the whistleblowing intention factors and the perception of whistleblowing of the respondents. However, the studies were basically focused on the accounting students, the auditor or accountants and other employees from the private sector. This research is therefore designed to analyse the understanding of the whistleblowing intention factors by the public servants. Moreover, many studies have examined the factors of whistleblowing intention using the Theory of Planned Behaviour. Meanwhile, this study aimed to examine the factors affecting whistleblowing intention of KBS' staffs by applying the Moral Intensity Model. This study looked into how magnitude of consequences (MC), social consensus (SC) and proximity (PX) has affected whistleblowing intention (WI). Besides, fear of retaliation (FR) is an additional variable to extend the study based on the model.

The Ministry of Youth and Sports has established the Integrity Unit in their organisation in order to be in line with the release of Malaysian Service Circular No 6 in 2013 (Pekeliling Perkhidmatan Bilangan 6/2013). It serves as Focal Point to the Ministry in an effort to strengthen the integrity of KBS officers, staffs and address issues related to Integrity in the Ministry. The introduction of the Integrity Unit is also a ministerial internal control initiative to maintain organizational integrity. Despite the initiatives implemented, the ministry was ranked among the top 10 most corrupt ministries issued by MACC. The deputy of Youth and Sports minister said that the ministry was at number 8 out of 25 ministries in which corruption was a big problem. The ranking was based on MACC's Public Service Corruption Ranking released in 2016. Yet, full list of the ranking was not published by MACC since it is confidential.

Despite legislation such as the WPA, there are still problems of corruption in the department. In 2016, when former officer of KBS, Otman Arshad, the director of the sports equipment supplier under KBS, Abdul Gafar and his wife were convicted for corruption involving procurement tender. From the amount of loss detected, the corruption activity is not likely to take place in one night but it clearly happened during a long period of time. The loss can be reduced if the activity was detected earlier and corruption is most attractive where the risk of detection is low and/or the penalties for detection are slight (David & Steve, 1999). From the previous scandal that occurred in the ministry, it shows that the initiatives taken on the whistleblowing practices implemented by the ministry are not effective. Thus, this study will attempt to determine the factors that affect the whistleblowing intention among KBS staffs.

Literature Review

Moral Intensity Model

The Moral Intensity Model was introduced by Thomas M. Jones in 1991. Moral intensity is defined as “a construct that captures the extent of issue-related moral imperative in a situation” (Jones, 1991). Moral intensity is the factor that can increase whistleblowing intention. So an individual with a high level of moral intensity will try to do justified and right things (Kreshastuti & Prastiwi, 2014). In addition, moral intensity was proven to positively influence whistleblowing intention (Urumsah et al., 2018).

Jones (1991) proposed that the Moral Intensity Model consisted of six dimensions namely magnitude of consequences, the social consensus, the probability of effect, temporal immediacy, proximity and concentration of effect (Alleyne & Weekes-Marshall, 2013). The definitions for each dimensions as referred to (Jones, 1991) are as followed.

1. **Magnitude of consequences (MC)** is “the sum of the harms (or benefits) done to victims (or beneficiaries) of the moral act in question”.
2. **Social consensus (SC)** is “the degree of social agreement that a proposed act is evil (or good)”.
3. **Proximity (PX)** is “the feeling of nearness (social cultural, psychological, or physical) that the moral agent has for victims (beneficiaries) of the evil (beneficial) act in question”.
4. **Probability of effect** is “A joint function of the probability that the act in question will actually take place and the act in question will actually cause the harm (benefit) predicted”.
5. **Temporal Immediacy** is “the length of time between the present and the onset of consequences of the moral act in question”. The shorter the length of time, the greater the immediacy.
6. **Concentration of effect** is “an inverse function of the number of people affected by an act of given magnitude”.

Jones (1991) reported that relationships exist between all dimensions and moral intensity. Supposedly an increase in any of the dimensions in moral intensity will increase the level of moral intensity, assuming the other dimensions remains constant. Jones (1991) further emphasized that these dimensions which represent the characteristics of moral issue have iterative effects on each other. Hence, an ethical decision will be regarded as having high level of moral intensity when the action is perceived as unethical by most people, provided that serious consequences are likely to occur in the near future, and adversely affect large

sum of individuals who are physically, socially and culturally close to the moral agent (Shawver, 2011).

The MC, SC, and PX are employed as part of the independent variables (IVs) in this study. The reason being MC, SC and PX are regarded as significant predictors of moral intention (Wang et al., 2016; Lincoln & Holmes, 2011). Besides, these three dimensions also form a single dimension that predict moral intention according to (Barnett, 2001). However, the depth in past studies that explored the effect of these three dimensions on the WI would make this study important. The inclusion of these three dimensions aimed to overcome this deficiency. This study excludes the concentration of effect, the probability of effect and the temporal immediacy component. The reason being firstly, past researches failed to provide empirical evidence to include concentration of effect in the moral intensity model (Lincoln & Holmes, 2011). Secondly, the past studies on concentration of effect appears to have weak relationship with the moral intention. Thirdly, both Barnett and Frey's study (as cited in Lincoln & Holmes, 2011) stated that temporal immediacy had negligible influence on moral awareness, moral judgment and intention. It can therefore, be assumed that the other three factors that were excluded show insignificant relationship to the moral intention. Therefore, the factors were not examined in this study.

Fear of retaliation (FR) is the additional variable included into the proposed framework. Surveys revealed that most people refuse to whistle-blow primarily because they are fearful of the retaliation (Wainburg & Perreault, 2016). As such, the personal costs of a whistle-blower (i.e., retaliation) has become the subject of various past studies (Kennett et al., 2010). In addition, the inclusion of FR which is a situational factor (as stated in Wortley, 2014) will make this study more complete because moral intensity is also a situational factor (as provided in Wang et al., 2016).

Whistleblowing is a complex ethical decision which will be affected by the level of moral intensity (Clements & Shawver, 2011). Whistleblowing intention (WI) which represents moral intention in the Moral Intensity Model is applied as the dependent variable (DV) for this study. This study does not include moral behaviour in its investigation because of the difficulty to investigate actual whistleblowing cases in organizations and to approach actual whistle-blowers for questioning (Sampaio & Sobral, 2013). In short, this study aimed to investigate the association between MC, SC, PX, FR and WI.

Whistleblowing Intention

Whistleblowing Intention (WI) refers to the probability that the individual will be involved in the behaviour of the actual informant (Chiu, 2003). Generally, there are two types of whistle-blowers which are internal and external whistle-blowers. Internal whistle-blowers report wrongdoings to an internal party within the organization such as the senior management, while external whistle-blowers complaints to a third party such as the government authorities or regulators. However, internal disclosure may be ineffective when false financial reporting is made and concealed by other senior executives and executives (management fraud) (Kennett et al., 2010). This study concerns about an overall effect of moral intensity (MI) on Whistleblowing Intention and hence, it does not distinguish between internal or external whistleblowing.

There are also several factors that influence whistle-blowers to decide on internal or external whistleblowing. It has been shown conclusively that external whistle blowers have been fired for reporting wrongdoing, thus tending to have less tenure in the organization and more evidence of wrongdoing (Dworkin & Baucus, 1998). External whistle-blowers often

report on physically harmful wrongdoing while internal whistle-blowers raising issues related to less physically harmful types of wrongdoing.

A study which set out to determine the significant relationship between the seriousness of the wrongdoing on the intention of Malaysian Rubber Board's (MRB) employees for whistleblowing conducted by Salleh and Yunus (2015) resulted in a positive and strong significant effect. The materiality of the fraud occurred influenced the MRB's employees' intention to whistle blow. One of the prior studies by Yuswono and Hartijasti (2016) on whistleblowing was conducted on examining whether or not the perceived behavioural control influences the public sector employees' intentions to do whistleblowing. Based on the results, they concluded that perceived behavioural control significantly influenced the employees' whistleblowing intentions.

Magnitude of Consequences

Magnitude of consequences (MC) is defined as harm or benefit to individuals arising from an action (Shawver & Clements, 2014). It represents amount of loss or gain that other parties will suffer as a result of a morally debatable act. The more serious the consequences, the more people may disagree with a particular action (Widya & Nurkholis, 2017). MC corresponds with the extent to which an individual associate with the consequences of moral issues, such as the seriousness of the wrongdoing (Sampaio & Sobral, 2013). Valentine and Hollingworth (2012) also regarded MC as the seriousness of an impact due to an unethical action. Individuals perceive whistleblowing as necessary that there are given more serious cases and convictions, thus, whistleblowing seemed to be a right course of action (Sampaio & Sobral, 2013).

Valentine and Godkin (2019) studied the relationships among individuals' perceptions of the MC with whistleblowing intentions. Their findings showed that the seriousness of questionable act is positively related to the whistleblowing intention. A study by Wang, Keil, and Wang (2016) proposed a research model that examined the intentions of software engineers to report IT system bugs based on moral intensity and morality judgement. Their results indicated that MC had a direct impact on workers' readiness to report bad news. Arnold et al (2013) investigated the influence of situational context on ethical decision-making and judgement evaluations among internal auditors, external auditors from small-sized firms and international firms. They found that Magnitude of Consequences did influence the ethical evaluation and intention to act ethically. Overall, there seems to be some evidence to indicate that there is a relationship of the Magnitude of Consequences with the whistleblowing intention.

Social Consensus

The social consensus (SC) is defined as "the level of social approval whether an action is considered good or bad" (Yeney Widya & Nurkholis, 2017). The definition was also supported by Morris and McDonald (1995), in which SC is defined as "the level of people's agreement about the effect of the social issue". According to Chen and Lai (2014), SC can be defined as "the extent of social agreement that the act was evil or good". SC is also defined as an agreement about the negativity of an action (Valentine & Hollingworth, 2012). SC is seen as a social norm where people are usually based on other people's expectations to rationalize action (Bateman & Valentine, 2013). When people close to him or her approve or agree the behaviour, an individual will feel less ambiguous and more likely to engage in an ethical

behaviour (Trongmateerut & Sweeney, 2013). These reflect how people's action can be influenced by people that surround them.

In a study which sets out to determine how moral intensity influences the identification of ethical dilemmas, ethical judgements, ethical intentions for graduate and undergraduate accounting students, Sweeney and Costello (2009) found that SC had the strongest relationship with the ethical decision making, compared to other components. The influence of perceived SC also has been studied on the reporting earnings management internally by practicing accountants. Shawver and Clements (2014) found that SC was a significant factor of the respondents' decision to whistle blow. Chen and Lai (2014) examined the impact of moral intensity (potential harm and social pressure) on WI and behaviour, mediating by organizational commitment. Findings showed that there was no significant relationship between social pressure and WI. Another research conducted that association of three dimensions of moral intensity (MC, SC and temporal immediacy) with the ethical decision making among 229 Libyan management accountants. The results revealed that SC has significant relationship to ethical decision (Musbah et al., 2014). The mixed findings show that the influence of social consensus on whistle blowing is contextual and can still be relevant.

Proximity

According to Morris et al (1995), Proximity (PX) is defined as "the degree to which an actor can identify with potential victims of the social issue". PX also can be defined as "the degree of closeness between the victim or beneficiary of a moral act and moral agent" (Mencil & May, 2009). PX referred by Shawver (2011) as how socially, culturally, physically close the victim of a moral act is to the decision-maker. Valentine and Hollingworth (2012) measure PX as "the closeness to those harmed by the impact of a moral issue". When victims have close relationships with individuals, they may be more anxious and their moral judgment will increase their willingness to report bad news (Lincoln & Holmes, 2011). The study of Singer, Mitchell, and Turner as cited in Taylor and Curtis (2013) posited that when the moral agent is close to the victim in question, the empathy is felt to be greater and influence the informant's intentions. For example, PX effect is greater than layoffs that happened in our own company (Shawver, 2011). Proximity is the social, cultural, psychological, or physical feeling that individuals have toward the victim or beneficiary of the action in question, the high proximity implies high moral intensity (Widya & Nurkholis, 2017). So, proximity plays an important role in influencing one's intention.

Study by Carlson, Kacmar, and Wadsworth (2016) examined the impact of three moral intensity dimensions (concentration of effect, PX and probability of effect) on ethical decision making of senior level college students. The results supported their hypothesis that PX of an individual and the victim has positive relationship with perceived ethicality of the act involved. Another study by Lincoln and Holmes (2011) investigated the relationship of five components of moral intensity with moral awareness, moral judgment, and moral intention among students attending a service academy. Empirical findings suggested that PX has moderate relationship to moral intention. The study of Wang et al (2016) proposed a model to study the effect of moral intensity on the intention of employees to report system bugs. Based on survey data collected from 173 software engineers, results revealed that PX to victims indirectly influences intentions of bad news reporting through morality judgment. Research by Mencil and May (2009) explored the effect of MC and different types of PX (social, psychological, and physical) on the ethical decision-making process of human resource professionals. Findings exhibited that PX does not influence ethical decision making.

The different findings reveal that proximity may or may not influence individual ethical decision making and other factors like fear of the consequences of whistle blowing, may prevent them to whistle blow.

Fear of Retaliation

Retaliation is defined as undesirable actions taken against a whistle-blower as a result of internal or external whistleblowing (Rehg et al., 2008). Another definition of retaliation is a range of positive or negative consequences encountered by whistle-blower in direct response to whistleblowing (Erkmen et al., 2012). Examples of potential consequences of reporting wrongdoings might be being fired or early retirement, difficulties to secure employments, being insulted or harassed and suffering false allegations about the character and actions of the whistle-blowers (Kennett et al., 2010).

Retaliation can also be defined as 'taking adverse action against an employee for opposing unlawful employment practices or participating in any investigation, proceeding or hearing in connection with such practice' (Cortina & Magley, 2003). In other words, retaliation is a direct or indirect adverse administration decision and/or action that is threatened, recommended or taken against an individual who has reported suspected wrongdoing or cooperated with an authorized audit or an investigation of a report of wrongdoing. Adverse action or threat are not an easy action to be taken by the administration, but it is assumed that the whistle blower is exposed to the threat and to the administration retaliation act. Kaptein (2011) highlighted that employees were facing a risk of one or more types of retaliation from an organization such as nullification, isolation, defamation or expulsion if they report any wrong doing of an organization. It is because reported any wrong doing is considered as challenging the organizational hierarchy (Mesmer-magnus & Viswesvaran, 2005). If there is a possibility of retaliation, the staff's willingness to report the error will decrease due to the cost implications (Miceli et al., 2009). This raise question if similar repercussions would influence public servants in Malaysia to whistle blow.

Kennett et al (2010) studied on the external WI of 81 accounting majors on fraudulent financial reporting given specified personal and social consequences. Empirical results showed that the personal financial costs variable is negatively correlated with the WI and the relationship is statistically significant. Another study by Fatoki (2013) investigated the perception of 250 final year accounting students about whistleblowing in relation to the impact of the strength of retaliation and materiality. The results indicated that retaliation is negatively correlated with likelihood of WI. The stronger the strength of retaliation, the lesser the intention to blow the whistle. A research by Elias and Farag (2015) examined how retaliation affected accounting students' perception whether an internal auditor will blow the whistle. Their findings indicated that, under certain outcomes of retaliation, threat of retaliation had a negative relationship with the likelihood of whistleblowing. Wortley (2014) investigated the possibility to use fear of reprisals to determine whether public sector employees in Australia will whistle blow. The result revealed that fear of reprisals weakened their WI. Another study by Latan et al (2016) argued that individual variables such as personal cost of reporting does affect WI of Indonesian public accountants. Findings displayed that the perceived personal cost of reporting affects WI. Overall, there seems to be several evidences indicating retaliation affect the individual's whistleblowing intention. Most of the findings showed negative relationship between the outcomes of retaliation and the whistleblowing intention. This indicates that, people will tend to keep silent and not whistle blow if there is a threat of retaliation of their actions. In other words, they would not have an intention to

whistle blow because they are fear of retaliation. The evidences presented in this section suggests that, the public servants' whistle blowing intention will be affected by the fear of retaliation.

Research Framework

Figure 1 below shows the theoretical framework of this study. The framework illustrates the relationship between the independent variables and the dependent variables of this study. The independent variables of this study are the elements from Moral Intensity Model (Magnitude of Consequences (MC), Social Consensus (SC) and Proximity (PX)) with an additional variable Fear of Retaliation (FR). Meanwhile, the dependent variables are whistleblowing intention (WI). This framework represents the factors affecting WI of KBS employees.

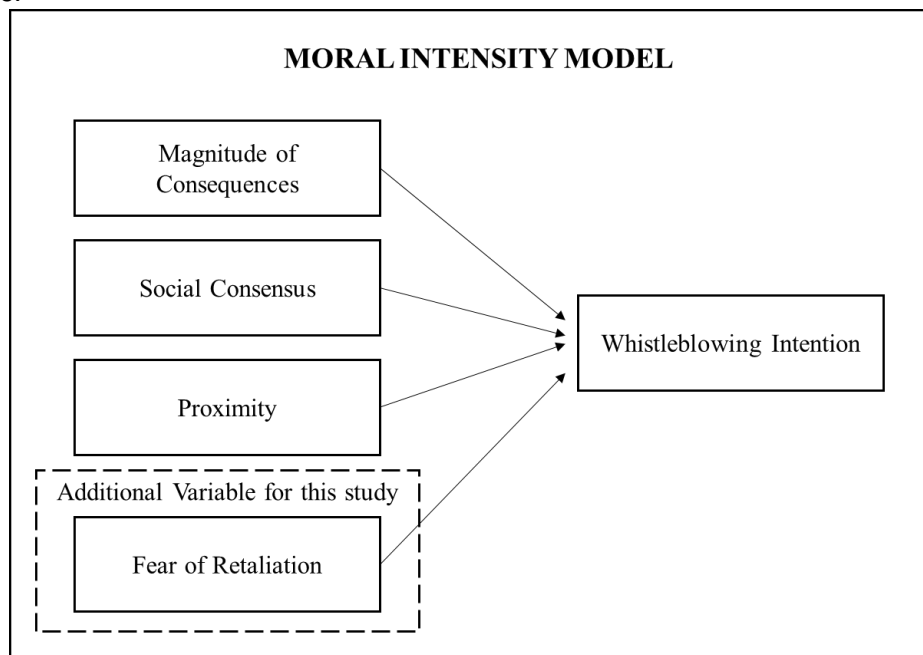


Figure 1: Theoretical Framework

Hypothesis Development

While not extensively researched, evidence supports the notion that the dimensions of moral intensity are related to individual's intentions to blow the whistle. In particular, when describing the ethical situation in which the whistleblowing takes place, moral intensity has been identified as playing a key role in reporting the misconduct (Culiberg & Mihelic, 2017). For example moral intensity affects the moral intention of accountants to report questionable earnings management practices (Shawyer, 2011).

According to Chen and Lai (2014), the intention to blow the whistle rose when the MC was high. Singer et al (1998) also found that the MC was related to WI. It was also supported by Mesmer-magnus and Viswesvaran (2005) when their study also found that the seriousness of the wrongdoing was related to WI. In addition, the consequences of wrongdoings was found to be as a predictive variable of WI in Malaysian Rubber Board (Salleh and Yunus, 2015). Several studies have been made on the relationship of MC and WI. However, most of them were not from the public officers' perception. Therefore, for my study it is hypothesized that:

H1: There is a significant relationship between Magnitude of Consequences and the Whistleblowing Intention among KBS employees

Even though moral intensity was generally correlated with WI et al (2014) found that social consensus had no significant influence on whistleblowing intention. In an analysis of WI among accounting students, Kennett, Downs, and Durler (2010) found that the approval of peers to blow the whistle is statistically significant variables affecting WI. Generally, social consensus was found associated with ethical decision making by Bateman and Valentine (2013). The ethical environment of an organization and its leadership plays a major role in guiding the ethical awareness and judgement of its managers and employees that will encourage all organizational employees to focus on “doing the right thing” (Johnson et al., 2012). It explains that the social consensus in an organization will give a significant influence towards whistleblowing intention. Again, there is a lack of study examining on the relationship of social consensus and whistleblowing intention among public officers. Therefore, the second hypothesis for my study is derived as follows

H2: There is a significant relationship between Social Consensus and the Whistleblowing Intention among KBS employees

Study by Carlson et al (2016) examined the impact of three moral intensity dimensions (concentration of effect, PX and probability of effect) on ethical decision making of senior level college students. The results supported their hypothesis that PX of an individual and the victim has positive relationship with perceived ethicality of the act involved. Another study by Lincoln and Holmes (2011) investigated the relationship of five components of moral intensity with moral awareness, moral judgment, and moral intention among students attending a service academy. Empirical findings suggested that PX has moderate relationship to moral intention. The study by Wang et al (2016) proposed a model to study the effect of moral intensity on intention of employee to report system bugs. Based on survey data collected from 173 software engineers, results revealed that PX to victims indirectly influences intentions of bad news reporting through morality judgment. Research by Mencl and May (2009) explored the effect of MC and different types of PX (social, psychological, and physical) on the ethical decision-making process of human resource professionals. Findings exhibited that PX did not influence ethical decision making. Therefore, the third hypothesis for my study is derived as follows

H3: There is a significant relationship between Proximity and the Whistleblowing Intention among KBS employees.

Kennett et al (2010) studied on the external WI of 81 accounting majors on fraudulent financial reporting given specified personal and social consequences. Empirical results showed that the personal financial costs variable is negatively correlated with the WI and the relationship is statistically significant. Another study by Fatoki (2013) investigated the perception of 250 final year accounting students about whistleblowing in relation to the impact of the strength of retaliation and materiality. The results indicated that retaliation is negatively correlated with likelihood of WI. The stronger the strength of retaliation, the lesser the intention to blow the whistle. A research done by Elias and Farag (2015) examined how retaliation affect the accounting students’ perception whether an internal auditor will blow

the whistle. Their findings indicated that, under certain outcomes of retaliation, threat of retaliation had a negative relationship with the likelihood of whistleblowing. Study by Wortley (2014) investigated the possibility to use fear of reprisals to determine whether public sector employees in Australia will whistle blow. The result revealed that fear of reprisals weakened their WI. Another study by Latan et al (2016) argued that individual variables such as personal cost of reporting affect WI of Indonesian public accountants. Findings displayed that the perceived personal cost of reporting affect WI. Therefore, the fourth hypothesis for my study derived as follows

H4: There is a significant relationship between Fear of Retaliation and the Whistleblowing Intention among KBS employees.

Research Methodology

Research Design

The study aimed to investigate the factors affecting Whistleblowing among Ministry Youth and Sports employees namely Magnitude of Consequences (MC), Social Consensus (SC), Proximity (PX) and Fear of Retaliation (FR). The study is of quantitative research which collects primary data using self-administered survey questionnaire.

This study is a cross-sectional type of study since data collection are carried out once to conclude for the population at a specified time. Moreover, a cross-sectional survey is recommended for studies that aimed to describe behaviour or attitudes of an individual (Mathers et al., 2009). Hence, this study analysing employees' perspective towards whistleblowing is fit to use cross-sectional data collection method. Ministry Youth and Sports employees are the unit of analysis of the study.

Sampling Process

Population. The target population for the study is public officers who are currently working in Ministry Youth and Sports (KBS). KBS was selected because the issues that recently occurred in the ministry shows that, their initiatives including providing a clear internal reporting channels in order to get the officers to whistle-blow any wrongdoing is not wholly effective

Sample size. According to the directory staff of as per shown on the KBS website (Sept 2019), there are 542 staffs in 2019. However, only a total of 350 emails of KBS staffs were provided and available in the website. Therefore, a total of 350 sets of questionnaires were distributed via email. According to Parveen and Showkat (2017), this approach is feasible since the respondents comprise heterogeneous and widely scattered groups of people. In this case, the target group for this study were located differently around Malaysia. Self-completion Surveys via mail, email, the internet or SMS are generally the least expensive, particularly for a widespread sample (Megel & Heermann, 1994).

Sampling technique. Simple random sampling techniques were used to choose the respondents whereby the employees were randomly selected. According to Sekaran and Bougie (2013), this technique is a type of sampling design that requires all elements in the population having a known and equal opportunity to be selected as subjects. This sampling is suitable for this study because the objective of this study is to determine the factors that influence the whistleblowing intention among KBS employees. The technique can be applied to this study as there is no possibility of selection bias at the position level or any specific section of the KBS where the unit of analysis for this study represents every level the

organization. This is because whistleblowing practice is all employees' responsibilities not only at a specific level.

Data Collection Method

Miceli et al (cited in Salleh & Yunus, 2015) provided that surveys are a common method to collect primary data for Whistleblowing studies. A questionnaire survey was utilised as the main data collection tool in this study. The questionnaire consists of six parts. The first part of the questionnaire asked on the respondents' demographics such as age, sex, ethnicity, marital status, work experience and current position. The second part sought to identify the level of their whistleblowing intention if they are aware of an illegal, immoral and illegitimate practice in the organization. The third part of the questionnaire is to measure how serious they think of the example of wrongdoings provided in the questionnaires. This is to examine the effect of the magnitude of consequences on the whistleblowing intention. The fourth, fifth and sixth part is to measure the extent of agreement on a statement related to the variables of Social Consensus, proximity and fear of retaliation. The measurement of whistleblowing intention, magnitude of consequences, social consensus, proximity and fear of retaliation are explained below.

Variable Measurement

The Independent Variables (IV) of the research study consists of Magnitude of Consequences (MC), Social Consensus (SC), Proximity (PX) and Fear of Retaliation (FR). These variables are hypothesized to affect the Dependent Variables (DV), Whistleblowing Intention (WI). There are various definitions given by different researchers for each variable. Still, the definition of each variable for this study are provided below.

Dependent Variable

Whistleblowing Intention (WI). WI is the probability (willingness) that an individual will exhibit whistleblowing behaviour (Chen & Lai, 2014). WI was measured by using the item of the probability of the respondent will engage in the action which is to whistle blow. The three items of WI incurred in the questionnaire was adapted from Chen and Lai (2014). Specifically, it sought to identify how likely or unlikely the respondent would be to blow the whistle if they are aware of an illegal, immoral or illegitimate practice in the organization. It was also to identify their actions towards the illegal practice in the organisations. The items were "I will whistle blow", "I will not ignore the wrongdoings" and "I will not keep silent". The items were measured using a 5-point Likert scale ranging from 1 'very unlikely' to 5 'very likely' (Chiu, 2002).

Independent variables

Magnitude of consequences (MC). MC is the extent of the consequences associate with a moral issue for example seriousness of wrongdoings (Sampaio & Sobral, 2013). MC was measured by using four items which were adapted from (Baird et al., 2016). These scales require respondents to read a series of scenario-based statements and evaluate these statements using 5-point scale describe how serious will the scenario harm the organization. The scenarios were "Falsifying financial statements to obtain a bank loan", "Under-reporting sales to pay less on taxes", "Stealing cash from the company by diverting a portion of the company sales receipt for yourself" and "Receiving kickbacks (bribe) from the biggest supplier

for purchases made". This variable used a 5-point Likert scale to evaluate the seriousness ranging from 1 'not serious at all' to 5 extremely serious.

Social consensus (SC). SC is the degree of social acceptance that a given act is good or evil (Musbah et al., 2014). SC construct was measured using five-item questionnaire adopted from (Trongmateerut and Sweeney, 2013). The items were "My peer would strongly approve of my whistleblowing act", "Most people who are important to me think that I should whistle-blow", "Most people whose opinion I value would approve of my decision to whistle-blow", "If people close to me witness any wrongdoings, they will whistle-blow and people close to me will strongly approve on my decision to whistle-blow". Respondents were asked to agree or disagree on a statement that describe the social acceptance of the social towards the whistleblowing act. It was to measure extent of agreement of the respondents on the effects of social consensus towards whistleblowing intentions. The respondents will select one of the five options using a 5-point Likert scale ranging from 1 'strongly disagree' to 5 'strongly agree'.

Proximity (PX). PX is the closeness of an individual to the victim in a situation (Carlson et al., 2009). From the definition of proximity, it is measured to examine the agreeableness of the respondents on the given statement. The statement was about the whistleblowing intention affected by the closeness of the victim with the respondent. There were three items constructed for proximity in the questionnaire. The items were "I will whistle-blow if the victim of an illegal, immoral or illegitimate practices in an organization is my close friend", "I feel sad for the victim of an illegal, immoral or illegitimate practice in an organization" and "I empathize with the victim of an illegal, immoral or illegitimate practice in an organization". The measurement of each item was using the used a 5-point Likert scale ranging from 1 'strongly disagree' to 5 'strongly agree'.

Fear of retaliation (FR). FR is the undesirable actions taken against the whistleblowers in direct response to the whistleblowing (who reported wrongdoing internally or externally) (Rehg et al., 2008). This variable was measured using 5-point Likert scale ranging from 1 'strongly disagree' to 5 'strongly agree' inclusive of 5 items. The items in the questionnaire are the factors that might lead to the decision of not whistleblowing. The items were "I am afraid the wrongdoer would take action against me", "I am afraid the organization would take action against me", "I do not want to get anyone into trouble", "I do not want to embarrass the organization" and "It would have been too stressful to report it". From the items, the respondents will either strongly disagree, disagree, being neutral, agree or strongly agree to the statement on the reason why they will not whistle-blow. From the measurement, it will conclude that whether the decision to whistle blow is influenced by the retaliation that might occur.

Findings

Pilot Test

A pilot test from 30 respondents was conducted prior to the final distribution of the questionnaire survey. Instead of pilot testing on KBS employees, the survey was distributed to public servants from different ministries and government agencies. There is no indication of bias as they represent the public officers from different government agencies and ministries in Malaysia. Reliability, normality and multicollinearity tests were carried out and the result of the pilot test showed that the data is reliable and is normally distributed. Hence, the set of questionnaire survey is valid and suitable for data collection.

Descriptive Analysis

Demographic profile of respondents. 350 sets of questionnaire survey were distributed and self-administered and 117 sets managed to be collected, achieving a response rate of 33%. The demographic profile of 117 respondents (including gender, age, ethnicity, marital status, experienced and current position) are described in the following section.

From the total number of 117 respondents, males comprised of 35.9% while the female respondents comprised of 64.1%. Furthermore, majority of the respondents are from the age group of 30 and above and most of them are between the age of 30 to 39 years old. Although majority (82.05%) of the respondents are Malays, there is a fair number of respondents from different ethnicities. There are 69.23% of the respondents who are married, while the remaining 30.77% are single, in a relationship and divorced. Majority of the respondents with a percentage of 86.32% that have more than 5 years of working experience, while 13.68% have not more than 5 years of working experience. Additionally, majority of the respondents in the Ministry Youth and Sports hold position with grade 41 and accounted for 58.97% of the sample.

Central tendencies measurement. Table 1 lists out the construct's Cronbach's alpha. All the alpha values exceed 0.7, except WI having an alpha value of 0.632. However, the data is still reliable as Churchill (1979) stated that an alpha value of 0.6 is also acceptable. Specifically, the Cronbach's alpha for MC, SC, PX and FR achieved higher than 80% which means the reliability of data is very good.

Table 1
Reliability Test

Variables	Constructs	Number of Items	Cronbach's alpha value
DV	Whistleblowing Intention	3	0.632
IV1	Magnitude of Consequences	5	0.833
IV2	Social Consensus	5	0.930
IV3	Proximity	3	0.803
IV4	Fear of Retaliation	5	0.885

Table 2 lists the Pearson correlation of all variables. The SC is found to have a positive and moderate correlation, PX shows a positive and low correlation, MC shows a positive and negligible correlation and FR shows negative and negligible correlation. Therefore, there are no multicollinearity problem involved among all IVs.

Table 2

Pearson Correlation Coefficient Matrix

Variables	Whistleblowing Intention	Magnitude of Consequences	Social Consensus	Proximity	Fear of Retaliation
Whistleblowing Intention	1				
Magnitude of Consequences	0.228* .013	1			
Social Consensus	0.549** .000	0.179 .053	1		
Proximity	0.396** .000	0.430** .000	0.409** .000	1	
Fear of Retaliation	-0.027 .774	0.045 .627	-0.014 .877	0.124 .183	1

*Correlation is significant at the 0.05 level (2-tailed)

**Correlation is significant at the 0.01 level (2-tailed)

Discussions of Major Findings

As the general rule applies, when p-value <0.05, H_x is accepted. The hypothesis is, hence, supported.

Table 3

Summary of Findings

	Hypothesis	Standardized Coefficients	Sig	Result
H1	There is a significant relationship between Magnitude of Consequences and Whistleblowing Intention	0.109	0.199	Reject
H2	There is a significant relationship between Social Consensus and Whistleblowing Intention	0.429	0.000	Accept
H3	There is a significant relationship between Proximity and Whistleblowing Intention	0.211	0.023	Accept
H4	There is a significant relationship between Fear of Retaliation and Whistleblowing Intention	-0.071	0.357	Reject

Magnitude of consequences (MC). From the Table 3, p-value for the relationship between MC and WI is 0.199 which is more than 0.05. Thus, the relationship between MC and WI is not significant. This result indicates that, from KBS staffs' perceptions, MC is not a factor of their action on WI. Nevertheless, this result also contradicts with findings of Salleh and Yunus (2015) that MC has a significant influence with on WI. A study conducted on Malaysian

Rubber Board employees' perception revealed that MC had a positive and strong significant effect on the whistleblowing intention (Salleh & Yunus, 2015).

There were also several studies such as Valentine and Godkin (2019); Wang et al (2016); Arnold et al (2013) conducted using the same factors found that the MC is significantly related to the whistleblowing intention. Those studies were conducted from the perceptions of auditors and students. Auditors and students who are the potential whistle-blowers will take materiality into consideration before pursuing with any action. On the other hand, KBS employees will not take the seriousness of the wrongdoings into their consideration before they intent to whistle blow. Perhaps this is due to the lack of awareness among the staffs on how far the wrongdoing would endanger people's lives and risk the Government to bare the losses.

Social consensus (SC). The SC has a significant relationship with WI. Past studies examining the same hypothesis also generates similar findings. For example, (Shawver and Clements, 2011; Sweeney and Costello, 2009; Ballantine, 2002). The results from this study suggests that KBS employees often consider the opinion of people surrounding them when intending to whistle blow. Generally, these are the important people whose opinions are valued by the KBS employees such as family and friends. When these individuals agree with the employees and think that they should whistle blow, the employees will be inclined to judge whistleblowing as a moral and ethical action, and thus the WI of the employees also increases.

In contrast, if the society does not agree with the whistleblowing act, the employees will feel ambiguous and demotivated, then reducing the WI. This result explains how the intention of KBS staffs to whistle-blow are influenced by people that surround them. It seems possible that these results are due to their responsibilities as a public servant that involves Government authorities. Due to that, they may rely on other peoples' expectations to rationalize their action.

Proximity (PX). The significant relationship between PX and WI is empirically supported with p-value equals to 0.023. This outcome is in line with the findings of a few past researches including Lincoln and Holmes (2011); Carlson et al (2009); Shawver and Clements (2011) that PX affects the WI among KBS employees. If the employees have close and intimate relationship with the victim of a wrongdoing, the probability of whistleblowing is greater. People usually show more empathy or care for people who are physically, psychologically and culturally close to them such as family and friends rather than strangers who are distant.

The employees may have stronger feeling of empathy and pity if people close to them are adversely impacted by a wrongdoing. There is a higher tendency to whistle blow since the victim of a wrongdoing is someone they care about. A possible explanation for this result may due to the KBS staffs are concern on victims of wrongdoings and they tend to take action if the victims are close to them to help the victims get their rights.

Fear of retaliation (FR). The results revealed that FR and WI is insignificantly correlated since the p-value is 0.357. This finding opposes results of similar past studies such as Kennett et. al (2011); Elias and Farag (2015); Fatoki (2013); Cassematis and Wortley (2013); Latan et al (2016) concluded that FR negatively correlates with WI. However, retaliation does not necessarily result in a weaker intention of whistleblowing. According to Miceli and Near (1985), whistle-blowers will blow the whistle if they believe that reporting the wrongdoing will bring positive impact, even though they might be suffering from retaliation. The result indicates that the KBS employees are still willing to whistle blow if the societal benefits can compensate their personal cost of whistleblowing.

Furthermore, whistle-blowers will choose to whistle blow when there is no other alternative available (Brown, 2008). Under such circumstances, it is possible that employees will intend to whistle blow. In fact, retaliations appear to be more encouraging of external whistleblowing than deterring whistleblowing (Rehg et al., 2008). This finding expresses highly of the moral compass of the respondents, so it appears to be a “good news” to a certain extent. It is because when the whistleblowing intention of the KBS staffs is not influence by the fear of retaliation, there is still a possibility for the staffs to report any wrongdoings even though they might suffer from retaliation such as termination, decrease in pay and other penalties.

Conclusion

Implications of the Study

Theoretical implication. This study has identified some factors that have significant relationship with whistleblowing intention. SC and PX which are the constructs under the Moral Intensity Model have been empirically proven that there is significant predictor of WI. However, MC that is also constructed under Moral Intensity Model together with FR, another situational variable added into this conceptual framework, are found insignificantly associated with WI.

Furthermore, this study contributes in reducing the research dearth of using the theoretical model in studying whistleblowing issue. With an adjusted R-square of 0.352, this research, studying three (3) constructs from the Moral Intensity Model, proves that the model is an appropriate theoretical model used to study ethical issue such as whistleblowing intention.

This study adds to the scarcity of the whistleblowing researchers in the Malaysian public sector specifically in the context of employees from the Ministry of Youth and Sports. Related researches have been repeatedly conducted on accounting professionals, working adults and students. This study is beneficial and constructive to future researchers who wish to explore the Malaysian public sector employees’ whistleblowing issue in depth.

Managerial implication. SC is found to be the factor that has the strongest relationship with WI among the four IVs studied, represented by a correlation coefficient of 0.549. This suggests that support and agreement from the co-workers and acquaintances among the organisation to whistle blow really has a significant effect on whistleblowing intention (WI). This result showed that KBS staffs are often consider the opinion of people surrounding them when intending to whistle blow. In this case, the co-workers who works in the organizations even the management plays and important role to encourage the staffs to bravely voice out or whistle blow on any misconduct. For the management, they might need to strengthen the whistle blowing protection towards the potential whistle-blower and acknowledge the staffs on the protection provided. It is to ensure them and support them to whistle blow. In addition, the awareness on whistle blowing and the importance of the action need to be widened to the public because it will help government in general to detect more fraud happening in Malaysian’s public or private organizations. Particularly, the idea that whistleblowing is an ethical behaviour and should be instilled into their minds. Therefore, they will agree and provide support when an individual face a whistleblowing dilemma.

PX is also one of the determinants of WI among KBS employees. The employees should know the possibility that a wrongdoing may also have an impact on people who they perceived as close to them. Otherwise, they do not see a reason to whistle blow. When they are able to foresee the potential victims of a wrongdoing, especially when the wrongdoing

involves people whom he or she has a close relationship with, it will encourage the employees to whistle blow. Encouraging them to whistle blow will give a big impact on the KBS organization to deter wrongdoing activity since they are the direct staff of the company.

Fraud prevention will have more benefits to an organization as this is a pro-active measure and fraud prevention will avoid losses. Fraud detection is reactive where the fraud and thus, losses have actually occurred. In addition, the risk of fraud and corruption can be minimized as the widespread of occurrence of such practices can be avoided within the organization. Besides that, it is possible to avoid a negative perception of the company and the public sectors as a whole when staff are made aware of the right channels inside the organization to whistle blow. It keeps whistle-blowers from disclosing the wrongdoings to the outside parties.

The main contribution of this study is it produced staff views and opinions on how to improve or help the whistleblowing strategy and implementation approach for KBS to achieve its goals. Nevertheless, the shortcoming of this study is that it is based solely on KBS. This study is based on the perception of whistleblowing intention factors of the public sector officers with the sample size that focused on the Ministry of Youth and Sports. Therefore, it cannot be generalised to the whole population of public servants in Malaysia. However, this study can be used by the ministry to identify other factors that influence the weakness of whistleblowing practices that have been formulated and practiced within the ministry. From this study, the ministry may need to find more initiatives to improve the awareness among the staff on the importance whistleblowing practices.

Limitations of the Study

Although this study has contributed theoretically and practically, the inherent limitations restrict its applicability in every whistleblowing issue, one of the main limitations of the study is that, due to the time constraints on completing this study, it is based on a single case study performed at the Ministry of Youth and Sports (KBS). This study is based on the intention to whistle blow and this study's sample size does not have sufficient data to support this research's conclusiveness. Thus, any future researches should include other public sector organizations in the study and use a much bigger sample.

Furthermore, in the sense of the Malaysian public sector, there is inadequate literatures associating the intention to whistle-blow. Trend of past researches seems to agree with this as it is difficult to find relevant resources. Besides that, due to the presence of sensitive issues in whistleblowing, the essence of this study itself is a constraint, so the respondents may not answer the questions honestly.

In addition, this study is a cross-sectional type of study. The collection of data is conducted at one particular period of time and because of this, it is unable to measure the changes in KBS employees' perception over the time.

Lastly, the inherent limitation is to include all possible variables that influence whistleblowing intention. King, Near and Miceli (as cited in Ahmad et al., 2012) acknowledge that whistleblowing is a function of many individual, organizational, demographic and situational variables. Yet, the study explored only on certain situational variables and failed to provide a more complement study of factors affecting whistleblowing intention.

Yet, the limitations mentioned above are well-acknowledge and do not affect the significance of the findings presented earlier. This section serves as a reference for future researchers who wish to further explore the whistleblowing issue in another context.

Recommendations for Future Research

Future researchers may invite public servants from a greater number of the public sector organizations to participate in a similar study. The target respondents could expand from other types of Malaysian public sector organizations such as federal agencies, state government, statutory bodies and local authority or enforcement agency to a wider group. Through creating the National Integrity Plan (2008) and the Malaysian Whistleblowing Protection Act (WPA) 2010, this would support the succession plan of the Malaysian government to improve ethics and integrity within the public sector.

In addition, future research may also include a mixed-method approach by incorporating survey research and focus group interviews to gain a better understanding of the potential relationships. The survey and interviews researches research can be done from different group of position levels of the respondents in the organisations. This is because, different group of respondents possess different personal responsibilities and bear different personal costs of whistleblowing, which will vary the propensity of whistleblowing (Brennan & Kelly, 2006).

A longitudinal study would be a better approach to address the changes in perception over the time. For example, studying the intention of the employees possibly since their commencement date of getting employed until the current research date being carried out. Also, participants' response could be collected more than once, before observing any wrongdoing and after observation. The differences exist between non-reporting observers and whistle-blowers would then reveal what influences the decision of whistleblowing.

Lastly, although there is lack of studies that explore all factors that play a role in whistleblowing intention, further studies can still be performed by examining the potential impacts of individual variables, situational variables and organizational variables on the whistleblowing intention of public servants.

For stronger measurement of variable, more construct can be developed to strengthen the reliability of the data collected using the questionnaire survey.

The study has contributed by exploring motivators of whistleblowing intention. It is empirically evident that social consensus and proximity have significant influence on KBS employees' intention of whistleblowing. However, the magnitude of consequences and fear of retaliation might not have significant influence on their whistleblowing propensity.

The purpose of this study is to examine whistleblowing intention factors in Malaysia's public sector, especially in the Ministry of Youth and Sports. Findings from this research did not support two theoretical associations between magnitude of consequences and fear of retaliation and whistleblowing intention, while in this case study organizations are used as an independent variable of whistleblowing intention two other variables that are social consensus and proximity. This study has contributed to the body of knowledge by exploring motivators of whistleblowing intention. It is empirically evident that social consensus and proximity have significant influence on KBS employees' intention of whistleblowing. However, magnitude of consequences and fear of retaliation might not have significant influence on their whistleblowing propensity.

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