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**BLOWING THE WHISTLE IN THE WORKPLACE: AN
EMPIRICAL STUDY FROM MALAYSIAN GLCS**

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Abstract

Unethical behaviour in the organisation has become a serious issue within larger corporations, and there has been pressure on the government and corporate players to practice good governance. The organisational context is considered for testing the factors influencing whistleblowing among the people within the organisation. This study examines three determinant factors of whistleblowing intention: organisation factors, personal relationships and personal characteristics of employees in Malaysian government-linked companies (GLCs). This study used a quantitative research approach in which 400 questionnaires were distributed and 306 received as a completed survey. According to the findings, organisational structure has a significant relationship with whistleblowing intention, with most employees more inclined to blow the whistle if suitable reporting procedures are available. Employees are more likely to report wrongdoing if not linked to the perpetrator. Regarding personal traits, younger and higher-ranking employees are more likely to report whistleblowing, but gender does not play a role since neither male nor female influences whistleblowing intention.

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1. Introduction

Issues related to corporate scandals have been increasingly discussed over the past decades. The Global Fraud Study with the Association of Certified Fraud Examiners (ACFE) reported that a typical organisation loses approximately five percent of its annual revenue due to fraud (Tschakert et al., 2016). Recently, the corruption of 1MDB involving Malaysian influencers and government officials has attracted global attention (Jones, 2020). Such corporate scandals in Malaysia, including fraud and mismanagement, have prompted the government to intervene to create a more transparent business environment. Corporate whistleblowing has proven to be an effective form of internal corporate monitoring, as evidenced by major corporate scandals like Enron and WorldCom. Since then, there has been a growing interest in whistleblowing. It is essential to encourage people with a wide range of knowledge to come forward and disclose information (Zakaria, 2015). This whistleblowing activity can serve as an effective internal control mechanism (Dangi et al., 2020) and as a fraud detection and prevention mechanism within an organisation (Ahmad et al., 2014).

A person may begin to blow the whistle if they think the illegal acts eventually harm everyone within the organisation, society, and national security. Employees who fear reprisal from management may avoid bringing up a whistleblower, and the organisation may also feel that the whistleblower has betrayed them (Hwang et al., 2014). As a result, whistleblowing can impact mutual trust, coworker views and sentiments, and future or current connections between employees and the workplace (Hwang et al., 2014). Most Malaysian employees are scared to report someone who has done something wrong at work. Evidence has shown that many whistleblowers have been harmed by such actions as threats of revenge, job loss and isolation (Tan Pei Meng, 2011). This research also assists in providing them with insights into how to cope with their issues by instilling information in them to better grasp the correct actions and processes before reporting wrongdoings through the proper channels (Zakaria, 2015). Therefore, this study aims to investigate the elements that impact possible whistleblower intention.

In Malaysia, the Whistleblower Protection Act 2010 was enforced on 15th December 2010. The act aims to provide protection and encourage whistleblowers to disclose wrongdoing and improper conduct in public and private sectors (Dangi et al., 2020). Likewise, in the UK, the Public Interest Disclosure Act 1998 provides a legal framework to protect whistleblowers from victimisation and dismissal. Despite the requirement for a whistleblowing policy, unfortunately, the issue of how people will utilise this program remains unexplored, where employees are somewhat reluctant to expose incidents of improper conduct (Brennan & Kelly, 2007; Zakaria, 2015). To blow the whistle, one must have courage, moral judgment, and prioritise the public good over self-interest, because it is not an easy task. A whistleblower is not someone who opposes an organisation but shares knowledge of wrongdoing for the benefit of others or is disloyal to the organisation (Shonhadji & Maulidi, 2021). It was difficult for the whistleblower to decide whether or not to report the misconduct (Lovell, 2002) and silent culture is also one of the obstacles to an effective whistleblowing environment (Nawawi & Salin, 2019). It is still unclear what motivates the factors that lead to people blowing the whistle on wrongdoing. According to Zakaria et al. (2020), lack of courage to perform this noble act for fear of mistreatment, punishments, termination, or even life-threatening. Thus, the potential whistleblowers should consider finding another job if they determine they are at risk of losing their current position. Those who oppose whistleblowing argue that employees have a *prima facie*

responsibility of loyalty to their employer and should not blow the whistle since it will harm the firm's image and reputation (Zakaria, 2015). However, Duska (2022) disputes the existence of such a responsibility, arguing that the primary obligation of members is to safeguard their firm from any threat that may jeopardise its capacity to continue as a going concern.

In addition, the public has been ravaged by a global financial crisis caused by huge corporations (Enron, WorldCom, Adelphia). In Malaysia, 1MDB was accused of financial misconduct (Jones, 2020). This is because financial misconduct is typically undiscovered during audits. Consequently, responsible insiders or whistleblowers are urged to uncover and reveal any fraud, improper, or unlawful acts in an organisation to those charged with governance or higher authority (Zakaria, 2015). The whistleblower's attitude is determined by the internal or external reporting framework (Brennan & Kelly, 2007). Due to limited research on the motivation behind a whistleblower's intention (Zakaria, 2015) and limited empirical studies on whistleblowing behavior (Ahmad et al., 2012), thus, this study aims to examine the factors that influence a whistleblower's intention to blow the whistle or not to blow the whistle in the workplace. This research addresses the following research question; what are the critical factors (organisational structure, personal relationship or characteristics of whistleblower) that influence the whistleblower's intention to blow the whistle? Previous research has examined these issues with basic characteristics, demonstrating mixed results in behavioural intention blowing the whistle. Therefore, this study has focused on organisational structure, personal relationships and attributes of whistleblowers that influence the whistleblower's intention to blow the whistle on Malaysian GLCs.

2. Analysis of previous studies

2.1. Whistleblowing definition

Whistleblowing has gained more attention in recent years, and the term whistleblowing is often used to describe the act of revealing wrongdoing (Ebaid, 2022). Most firms are aware of the wrongdoing within their organisation but choose to handle the issues delicately, and as a result, misbehavior that initially seems to be merely non-compliance could turn into a huge financial corporate scandal (Nawawi & Salin, 2019). Near and Miceli (1985) have described whistleblowing as an act in which current or former members of an organisation reveal any unlawful, immoral, or illegitimate execution controlled by their personnel to individuals or organisations that may result in repercussions (Alleyne et al., 2013). Whistleblowing is the voluntary disclosure of organisational misbehavior to internal or external parties. An action is a true moral action performed by a person out of a sense of obligation to stop any unlawful, damaging, or wrong behavior in an organisation. As such, there should be appropriate whistleblowing reporting procedures in the organisation before the issues of concern become serious, which could result in reputational damage.

2.2. Whistleblowing intention

Whistleblowing intention refers to the likelihood that an individual chooses to report the observed wrongdoing (Zhang et al., 2009). The desire to blow the whistle is determined by the sort of misbehavior, personal costs, and social rewards of whistleblowing (Gao & Brink, 2017; Toker Gökçe, 2013). In the whistleblowing context, if a person sees a positive outcome, such as a reward, that person may report

misconduct and act as a whistleblower to the organisation. Conversely, a person is less likely to report misconduct if he believes the consequences of such behaviour are punishable (May-Amy et al., 2020). Instead, they prefer to remain silent observers since it allows them to keep things to themselves, which is not in their nature (Kamarunzaman et al., 2013). Whistleblowing motivation can be linked to the process of determining wrongdoing. Some potential whistleblowers believe it is their professional obligation and responsibility to blow the whistle both at work and outside of work (Miller & Hurtt, 2013). This study focused on the organisational structure (reporting structure, training influence, and whistleblowing policies), relationship with the wrongdoer (close relationship), and personal characteristics (gender, age, and job position) to determine if they are associated with whistleblowing intention.

2.3. Organisational structure

Reporting Structure. Previous literature indicated that the organisation's reporting mechanism could be either internal or external. Internal reporting mechanisms relate to the disclosure of misconduct to management or through anonymous channels within the organisation, while external mechanisms include reporting channels outside the organisation, such as regulators and media (Alleyne, 2016). Ebaid (2022) found that students would choose internal channels for reporting wrongdoing over external mechanisms and, consistent with Owusu et al. (2020) tend to report internally rather than externally. An internal reporting channel is preferable to external auditors to reduce the possible lawsuits or loss of licences as they may be charged with violating the client's confidentiality (Tuan Mansor et al., 2021). *Influence of training.* Singh & Ramdeo, (2020) suggest that training and rewards can create an environment in which corporate fraud is minimized. Organisations can provide training and development opportunities focused on resolving ethical issues, implementing business ethics policies, reporting misconduct, and establishing reward systems for ethical and reporting behaviour. An empirical finding from Ghani et al. (2011) confirms that ethics training in Malaysia is significantly associated with whistleblowing intention, which tends to increase disclosure of wrongdoings. *Whistleblowing policy.* Organisations that support and develop clear channels for reporting or disclosing unethical and corrupt practices encourage employees to blow the whistle (Kanojia et al., 2020). Transparent and fair whistleblowing policies and procedures must be in place to influence the internal whistleblower (Mrowiec, 2022). An adequate formal structure for reporting wrongdoing increases the likelihood that it will be reported and gives them greater confidence that it will not adversely impact their careers (Brennan & Kelly, 2007).

2.4. Close relationship

Apadore et al., (2018) found that proximity significantly impacts students' whistleblower intentions. This indicates that the person's close and intimate relationship with the victim of wrongdoing increases the likelihood of whistleblowing. Consistently, Mohd Zeamlee et al. (2022) asserted that the opinions of closed individuals may contain persuasive aspects that impact the act of whistleblowing as a moral and ethical action, which may enhance whistleblowing intention.

2.5. Personnel characteristics

Gender. Saputra & Dwita, (2018) found that men have more courage to whistleblower than women and gender-related differences in whistleblowing behaviour (Erkmen et al., 2014). As the risk of retaliation increased, males were more willing to whistleblower than females (Liyarachchi & Adler, 2011). In turn, no gender effect was found on the student's perception of fraud and whistleblowing (Agustina et al., 2019; Nawawi & Salin, 2019). *Age.* According to Liyarachchi and Adler (2011) age may influence whistleblower intention. Accountants in the early stages of their careers may deal with whistleblowers differently than their older colleagues and have more established accounting careers. An empirical study by Babak et al. (2019) shows a significant positive correlation between age and the whistleblowing intention for frauds so that with the increase of age, the whistleblowing intention for account manipulation and embezzlement are enhanced. In contrast, Ahmad et al. (2012) investigated the whistleblowing intention of internal auditors in Malaysia, and the researchers found that the age factor could not explain the whistleblowing intention of internal auditors. *Job position.* Employee job position has a significant impact since it might influence the chance of whistleblowing if the individual is an executive (Nawawi & Salin, 2019). Moreover, employees who have attained a position within an organisation are more willing to whistle than those at lower levels (Kanojia et al., 2020). Hence, organisations should promote ethical behaviour at all levels of their employees.

2.6. Theory of prosocial behaviour

This study uses a Theory of Prosocial Behavior (TPB) to examine the factors affecting whistleblowing intention in the workplace, which refers to the individuals who blow the whistle in the organisation. The TPB defines how a person behaves in an organisation toward the individuals or people they interact with while performing their duties to promote the welfare of others (Brief & Motowidlo, 1986). This study aims to contribute to the corruption and whistleblowing policy literature by studying the intention to report unethical workplace activities using TPB by examining the organisational structure, the relationship with wrongdoers and demographic factors of government-linked companies.

3. Research Methods

The survey instrument for this study used the five-point Likert scale, representing a range of intentions from strongly disagree (1) to strongly agree (5) (Bougie & Sekaran, 2019). The questionnaire was sent and reviewed by experts from academia to check for content validity. The survey questionnaire was adapted from Brennan and Kelly (2007) and Hwang et al. (2014) and modified accordingly to align with the objective of the study and the Malaysian setting. The individual or employees in GLCs are selected in this study. A total of 16 questions were asked, including demographic profile and attributes, whistleblowing policy, protection legislation, whistleblowing intention, reporting structure, training and development and personal relationship with the wrongdoer. Probability sampling techniques was adopted to identify the targeted respondent in GLCs (Bougie & Sekaran, 2019). Finally, the questionnaire was distributed to nine (9) GLCs. Of 400 questionnaires, 306 completed questionnaires were received with a response rate of 76.5 percent.

3.1. Population and sample

Following the corporate scandals in Malaysian GLCs (Perwaja Steel Berhad, Geneva Malaysia Sdn Bhd and Sime Darby) (KPMG, 2014), this study has focused on all GLCs in Malaysia to identify the factors of whistleblowing intention among employees at the workplace. Moreover, (Ahmad et al., 2012) have noted that empirical studies on whistleblowing in government-controlled companies are still at the infant stage. A simple random sampling technique was employed to identify and select the targeted respondent. Accordingly, nine (9) GLCs in Malaysia were selected to be involved in this study.

3.2. Validity and reliability

The Cronbach's alpha measures the reliability of the whistleblowing construct presents a value between 0.650 and 0.890. Hundleby and Nunnally (1968) and Nunnally (1978) highlighted that a slightly lower minimum limit of 0.6 for the reliability test is allowed. The result of Cronbach alpha for each factor above 0.60, thus all factors are accepted as being reliable for this study (see Table 1).

Table 1. Reliability analysis of whistleblowing

Factors	Cronbach's α
Organisational structure	0.890
Relationship with wrongdoer	0.650
Personal characteristics	0.765

4. Findings

Table 2 shows the descriptive result and average rating of the whistleblowing intention in Malaysian GLCs. The overall mean for each factor was obtained to investigate the level of whistleblowing intention by respondents. The mean value ranges from 3.12 to 4.05, which is good for the intention demonstrated by respondents in blowing the whistle. The two highest are whistleblowing training (4.053) and the policies on whistleblowing (4.015). The reliability analysis results show that the whistleblowing constructs are valid and reliable for measuring whistle intentions in Malaysian GLCs. The survey result shows that respondents have a high degree of whistleblowing intention. Table 3 presents frequencies analysis of the respondent. The result shows that majority the GLCs have implemented a policy of whistleblowing and aware of related legislation pertaining to whistleblowing protection. However, the result reveals that 23.5 percent are not aware about the available protection.

Table 2. Descriptive analysis and average rating of factors by degree of whistleblowing intention

Statement	Mean	SD	Average Mean	Average SD
Whistleblowing Intention			3.967	0.761
<i>I would be a whistleblower because of:</i>				
My professional ethics.	3.967	0.761		
My statutory duties.	3.967	0.761		
<i>Organisational Structure</i>			0.248	0.750
<i>I would be a whistleblower if:</i>				

There is an internal structure of reporting in company.	3.992	0.751		
I have received training regarding my statutory duty.	4.053	0.756		
I have received instruction regarding my statutory duty.	4.053	0.756		
I have to abide by the policies/law/regulation.	4.015	0.736		
<i>Personal relationship with wrongdoer.</i>			3.392	1.036
<i>If the person(s) involved in the illegitimate practices:</i>				
Not have a close relationship with me, my intention to whistle-blow would be higher.	3.667	0.992		
Higher position than mine, my intention to whistle-blow would be higher.	3.394	1.073		
Lower position than mine, my intention to whistle-blow would be lower.	3.116	1.112		

Table 3. Frequencies analysis of whistleblowing intention

Items	Category	Frequency	Percentage
WB policy	Yes	244	79.74
	No	62	20.26
Awaness of WB legislation	Yes	253	82.68
	No	53	17.32
Staff number	>500	200	65.36
	200-500	69	22.55
	100-200	15	4.90
	<100	22	7.19
Gender	Male	106	34.64
	Female	200	65.36
Age	21-25	54	17.65
	25-30	96	31.37
	30-35	106	34.64
	36-40+	50	16.34
Working Experience	<2 Years	50	16.34
	2-4 Years	116	37.91
	>4 Years	140	45.75
Your Current Position	Junior	124	40.52
	Senior	134	43.79
	Manager or Above	48	15.69

4.1. Analysis of correlation statistics

This study aims to examine the factors of whistleblowing intention in Malaysian GLCs. Correlation analysis was employed to test the relationship of the factors with whistleblowing intentions. Table 4 shows the factors of organisational structure (the reporting structure, influence of training and whistleblowing policies) to whistleblow among employees in GLCs. The result explains that the reporting structure in the organisation through whistleblowing policy and training on ethics results in a higher intention to blow the whistle among the employees of Malaysian GLCs. A positive value between whistleblowing intention and reporting structure ($r = 0.689$), influence of training ($r = 0.640$) and whistleblowing policy ($r = 0.615$) explains that where internal whistleblowing is much preferred over external whistleblowing ethically since

it impact the organisation's reputation (Ahmad et al., 2012; Ebaid, 2022; Owusu et al., 2020). Furthermore, there is also a significant and positive value ($r = 0.299$) in the relationship with the wrongdoer and the intention to whistleblow (Miller & Hurtt, 2013). This explains that if a whistleblower does not have a close relationship with the wrongdoer, their intention to whistleblower would be higher, and they are afraid that blowing the whistle will destroy their relationship. Next, there is a significant correlation between the characteristic of potential whistleblowers and the whistleblowing intentions except no effect for gender (Agustina et al., 2019; Nawawi & Salin, 2019). Age and job position show a significant result indicates that younger employees and better positions have a higher tendency to whistleblowing (Kanojia et al., 2020; Liyanarachchi & Adler, 2011; Nawawi & Salin, 2019).

Table 4. Correlation analysis

	WBI	RS	IOT	WBP	RWW	G	A	JP
WBI	1.000	.689**	.640**	.615**	.299**	.001	.132**	.182**
RS	.689**	1.000	.719**	.697**	.347**	.018	.077	.213**
IOT	.640**	.719**	1.000	.740**	.301**	.088	.075	.172**
WBP	.615**	.697**	.740**	1.000	.310**	.085	.110*	.129*
RWW	.299**	.347**	.301**	.310**	1.000	-.112*	.154**	.194**
G	.001	.018	.088	.085	-.112*	1.000	-.114*	-.118*
A	.132**	.077	.075	.110*	.154**	-.114*	1.000	.703**
JP	.182**	.213**	.172**	.129*	.194**	-.118*	.703**	1.000

5. Conclusions

This study aims to examine the factors of whistleblowing intentions in the workplace in GLCs. The data were collected from a sample of 400 GLCs in Malaysia, and the research model was tested using correlation analysis. The result of this study shows that only gender does not significantly influence the employees' intention to blow the whistle in the workplace. This study confirmed that organisational structure, personal relationship, age, and job position significantly influence employee whistleblowing (Ahmad et al., 2012; Nawawi & Salin, 2019; Singh & Ramdeo, 2020). Establishing more responsive policies within an organization is crucial to encouraging employees to blow the whistle.

Further, the board of directors needs to know that effective whistleblowing arrangements are important for a healthy corporate culture. Employees should be encouraged to speak out without fear and that the issue be handled confidently and without prejudice to the interests of the individuals. This study has provided empirical findings crucial for whistleblowing and contributed to the literature on corruption and whistleblowing policy. This study was conducted in Malaysian GLCs setting. Extending the research to other sectors and industries would be beneficial and generalised the findings. The researcher hopes new research can be done by extending this research for future research agendas on whistleblowing.

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