

Factors influencing whistleblowing intentions among government officials: A Malaysian study

Razana Juhaida Johari^{1*}, Erlane K Ghani², Fazlida Mohd Razali³, Ayub Khan Dawood⁴

¹Faculty of Accountancy, Universiti Teknologi MARA Shah Alam, Shah Alam, Malaysia; razana@uitm.edu.my (R.J.J.).

²Faculty of Accountancy, Universiti Teknologi MARA Cawangan Selangor, Puncak Alam, Malaysia; erlanekg@uitm.edu.my (E.K.J.).

³Accounting Research Institute, Universiti Teknologi MARA Shah Alam, Shah Alam, Malaysia; fazlida@uitm.edu.my (F.M.R.).

⁴School of Social Sciences and Humanities, B.S. Abdur Rahman Crescent Institute of Science and Technology, Vandalur, India; ayubkhan@crecident.education (A.K.D.).

Abstract. The aim of this study is to determine the factors that influence the intention of officials in the ministries of the Malaysian Federal Government to engage in whistleblowing. Specifically, this study investigates whether individual belief, societal pressure, level of misconduct, and the status of the perpetrator can influence government officials in whistleblowing. Data from 147 officials is collected by questionnaire and analyzed using Statistical Packages for Social Science (SPSS) version 28. Empirically, this study shows that two factors, namely, societal pressure and the level of misconduct, significantly influence the intention of government officials to engage in whistleblowing, but not the individual belief and status of the perpetrator. The results of this study suggest that the government can support government officials to increase their awareness of whistleblowing so that they fully understand the importance of whistleblowing to the government and society. This can be done through training programmes for government officials. This study can help the government identify the officials' perspectives on whistleblowing intentions and understand the potential issues that may influence the effectiveness or ineffectiveness of whistleblowing in their organisation.

Keywords: Individual belief, Level of misconduct, Societal pressure, Status of perpetrator, Whistleblowing.

1 | INTRODUCTION

The emergence of financial scandals in large organisations, such as the well-known cases of Enron and WorldCom, has heightened concerns about fraud and unethical behaviour in organisations (Alleyne, Charles-Soverall, Broome, & Pierce, 2017). Owusu, Bekoe, Anokye, and Okoe (2020) emphasised the need to view business failures as learning opportunities and implement strategies to reduce the recurrence of fraud and misconduct in organisations. Similarly, the 2020 study by the Association of Certified Fraud Examiners (ACFE) pointed to a significant increase in occupational fraud within government and public administration, particularly in the area of economic offences such as corruption, conspiracy, money laundering, and abuse of office (ACFE, 2020). Malaysia is not an exception to such financial scandals and is actively working to improve corporate governance.

The Malaysian government introduced the Whistleblower Protection Act in 2010 as part of the Government Transformation Plan with the aim of eradicating related illegal practices such as corruption. The government is always keen to promote good corporate governance in companies and combat illegal activities and other forms of unethical behaviour. Whistleblowing, also known as encouraging and facilitating the reporting of wrongdoing in the public and private sectors, can help achieve this (Atan, Alam, & Said, 2017). Whistleblowing is seen as an important tool to combat corruption and promote good governance, accountability, and openness in both the public and commercial sectors in Malaysia. It is an integral part of Corporate Integrity Systems that enhance the positive accountability outcomes of not-for-profit organisations (Badawi, Muhammad, Ghani, & Azis, 2022). The Whistleblower Protection Act of 2010 serves as a guide and legal protection for those who tell the truth and protects them from harmful consequences.

Whistleblowing is an integral part of an organisation's internal control mechanisms and can help prevent abnormal behaviour and fraudulent activities. Triantoro, Utami, and Joseph (2020) claim that it is important for employees to be the first to uncover cases of fraud or misconduct. Although previous studies have praised the effectiveness of the whistleblowing system and its societal benefits (Apaza & Chang, 2017), more recent developments suggest that detecting misconduct in the public sector is challenging (Brink, Cereola, & Menk, 2015). Whistleblowing activities against government organisations, which are among the largest employers and wield significant authority in a nation, can be a complex undertaking. Personal and environmental factors can impact employees' desire to tell the truth. According to Zakaria, Razak, and Yusoff (2016), whistleblowing is a challenging task that requires both moral integrity and the courage to put the interests of the organisation first. Whistleblowing is less likely to occur if people have negative feelings about it (Owusu et al., 2020). Therefore, a person's views and perceptions can influence their desire to whistleblow. As the number of whistleblowing cases remains stable while incidents of misconduct increase, there is a growing need to investigate the reasons that discourage employees from reporting such misconduct.

This study aims to examine the influencing factors on the whistleblowing intentions of government officials who are employed in the ministries of the Malaysian Federal Government. This study departs from previous studies by utilising attribution theory (Heider, 1958) as a framework for examining the determinants of whistleblowing intention. Attribution theory focuses on the ways in which individuals utilise internal or external factors for their behaviour. Integrating the perspectives of both internal and external elements can provide a comprehensive understanding of the findings. The next section, Section 2, provides an overview of the relevant literature and the formation of hypotheses. Section 3 outlines the research methodology. Section 4 provides a detailed explanation of the findings of the study, while Section 5 presents the final conclusions from this study.

2 | LITERATURE REVIEW

The body of governance literature has provided several definitions of whistleblowing. For example, Rusbult, Farell, Rogers, and Mainous (1988)

defined whistleblowing as the act of members of an organisation raising their concerns about unlawful acts in the corporation by passing on information about misconduct to the appropriate parties in the corporation. Bouveille (2008) defined whistleblowing as the act of an employee or former employee exposing what they perceive as unethical or illegal behaviour through internal reporting to higher management or to external authorities and the public, such as the Security Commission (SC), the Malaysian Anti-Corruption Commission (MACC), and others. While Miceli and Near (1985) defined whistleblowing as the action of an individual employed by an organisation who exposes instances of misconduct or illegal business practices within the organisation. It often involves the exposure of unlawful, unethical, and illegitimate practices and actions of an employer by current or former members of the organisation to individuals or organisations that have the power to take action. Thus, to be considered whistleblowing, the activity does not necessarily have to be illegal but can include acts that are considered unethical, such as lying, inappropriate management practices, waste, corruption, theft, and jeopardising the welfare of citizens.

Whistleblowing can only take place when four specific ingredients are present (Near & Miceli, 1990). The first ingredient is those who wish to expose the wrongdoing of the organisation, sometimes referred to as whistleblowers. It is also important to establish the identity of the person responsible for the wrongdoing within the organisation, and there must be an authorised person or body to receive and handle such complaints and take appropriate remedial action on behalf of the organisation. Whistleblowing can be initiated not only by employees of an organisation but also by contractors, suppliers, customers, or anyone who becomes aware of illegal business practices. An effective whistleblowing system deters illegal behaviour, enables the reporting of wrongdoing without fear of reprisal, helps in the early detection of wrongdoing, and thereby avoids significant catastrophic incidents (Arruzi, 2020). Implementing an effective, open, and accountable whistleblowing mechanism will encourage and improve employee engagement in reporting suspected fraudulent activities (Rustiarini & Sunarsih, 2015). Whistleblower protection policies are an important part of an internal whistleblowing system, ethics, and compliance programme. These policies can increase the confidence of shareholders and law enforcement agencies by demonstrating the company's commitment to preventing, detecting, and addressing fraudulent behaviour.

The whistleblower system is an internal control mechanism to promote effective corporate governance and prevent fraudulent, unusual, or suspicious activities (Tavakoli, Keenan, & Cranjak-Karanovic, 2003). Triantoro et al. (2020) emphasized that whistleblowing is seen as a means of handling complaints, as individuals, such as employees, can respond by reporting suspicious behaviour (Zimbleman & Albrecht, 2012). Individuals' reactions to their desire to behave can serve as a predictor of their actual behaviour (Ajzen, 1991). According to Chiu (2003), whistleblowing intention refers to an individual's propensity to engage in whistleblowing activities, which can be attributed to a variety of personal and environmental factors. This is in line with attribution theory. Heider developed attribution theory in 1958, which includes two types of attribution: internal (personal) and external (situational/environmental). This idea states that a person's behaviour is influenced either by their own will or by other factors that could influence their behaviour.

A number of studies have emphasised the importance of many barriers to whistleblowing (e.g., Lazim, Ismail, & Tazilah, 2022; Mustafida, 2020; Ponnu, Naidu, & Zamri, 2008). These include factors such as moral and ethical considerations, cultural influences, fear of reprisals, and trust in whistleblowing mechanisms. For example, Pillay, Ramphul, Dorasamy, and Meyer (2018) examine the barriers to whistleblowing and how cultural norms influence people's views on these barriers in the public service of South Africa and Mauritius, two developing countries. These factors include attitudes, fear of reprisal, trust in organisational mechanisms to deal with misconduct, and the cultural tendency to avoid ambiguity. Four factors were selected for this study: individual belief, societal pressure, level of misconduct, and the status of the perpetrator.

The first factor is individual belief. An individual's personal opinion or perspective on whistleblowing shows their inclination to mitigate potential risks that could be harmful to organisations, colleagues, customers, or even the public (Triantoro et al., 2020). A whistleblower can also have negative personal consequences in conjunction with other difficulties. Clarity about the need to disclose wrongdoing, as well as one's own attitude or subjective standpoint on the matter, becomes uncertain (Latan, Ringle, & Jabbour, 2018). Mohamed-Isa, Latiff, Noor, Osman, and Ahmad (2020) observed that people may experience fear, anxiety, or worry when they realise that disclosing the behaviour could lead to negative consequences. In contrast, people are less likely to provide information if they believe that their actions will have adverse consequences or if they face a fine (May-Amy, Han-Rashwin, & Carter, 2020). Therefore, the following hypothesis is formulated:

H1: Individual belief significantly influences government officials' intentions in whistleblowing.

Another factor to consider is the influence of societal pressure. Societal pressure refers to a person's awareness of how the opinions and actions of others who know them, such as family, colleagues, friends, or society as a whole, might influence their willingness to engage in a particular behaviour (Brown, Hays, & Stuebs, 2017; Winardi, 2013). Societal pressure can come into play when people are reluctant to speak up due to family, work, or hierarchical conflicts. Park and Blenkinsopp (2009) and Zakaria et al. (2016) have found that the views of people in the immediate environment, particularly those in the immediate neighbourhood, can accurately predict a person's propensity to whistle-blow. According to Tarjo, Suwito, Aprillia, and Ramadan (2019), employees are expected to report wrongdoing. According to Owusu et al. (2020), societal pressure can also be defined as a person's connection to significant individuals in their life. These employees will be more inclined to report misbehaviour if their role models tacitly approve of it. Trongmateerut and Sweeney (2013) said that individuals who are supported by their peers are more likely to report inappropriate behaviour. The influence of others on a person's desire to engage in a particular act is significant. The feelings of these other people or attachment figures can have either a positive or negative impact on their intentions (May-Amy et al., 2020). Therefore, the following hypothesis is formulated:

H2: Societal pressure significantly influences government officials' intentions in whistleblowing.

The third factor is the level of misconduct. In their study, Zamzani, Safira, and Mahmudah (2019) found a significant positive association between the level of misconduct and the likelihood that it would be reported. They also showed that the desire to report the matter is related to the frequency of the misconduct, which facilitates the detection of such misconduct. Sampaio and Sobral (2013) have shown that individuals who are considered whistleblowers face more adversity, which strengthens their belief in the appropriateness of whistleblowing. In addition, it is associated with the concept of materiality, which can influence accountants' judgement in decision-making. According to the study by Chaudhary, Gupta, and Phoolka (2019), faculty in higher education want to inform management about serious misconduct. In addition, Latan, Jabbour, Ali, S., and Vo-Thanh (2023) and Nawawi and Salin (2018) said that cases of employee misconduct that cause harm to the organisation are more likely to be reported. Therefore, the likelihood of a crime being documented increases proportionally with its level of misconduct (Hechanova & Manaos, 2020). Therefore, the following hypothesis is formulated:

H3: The level of misconduct significantly influences government officials' intentions in whistleblowing.

The last factor is the status of the perpetrator. It is sometimes difficult to disclose cases of misconduct within the organisation, especially when they originate at the management level (Alleyne et al., 2017; Kanojia, Sachdeva, & Sharma, 2020). In their study, Cortina and Magley (2003) found that individuals who commit misconduct are more likely to react against those who account for their misbehaviour. They suggest that a person's

propensity to report misbehaviour may be influenced by their status as a perpetrator. According to [Ridzuan, Abd Rahman, and Manas \(2019\)](#), reporting a perpetrator who has held a position of responsibility in the organisation is a major challenge. They argue that the likelihood of individuals whistleblowing is influenced by the hierarchical position of the perpetrator within the organisation. The higher the social standing of the individuals involved in the misconduct, the less likely they are to report it. Identifying individuals within the organisation who both hold positions of authority and are involved in criminal activity is a complex task ([Near & Miceli, 1990](#)). Moreover, most of these criminals are connected to strategic decisions within the organisation. Subordinates have crucial knowledge about organisational misconduct, such as bullying and abuse of authority. In addition, [Vinancia, Utami, and Mohamed \(2019\)](#) found that it is challenging for subordinate employees to report misconduct by a supervisor. Retaliation against subordinates is a common phenomenon within an organisation. Whistleblowers may face retaliation if they expose the misconduct of a person who holds a responsible and influential position within the organisation. Therefore, the following hypothesis is formulated:

H4: The status of the wrongdoer significantly influences government officials' intentions in whistleblowing.

3 | RESEARCH METHODOLOGY

3.1 | Sample Selection

This study selects as a sample the government officials who are currently working in 28 ministries in Malaysia. As of December 2022, the population of this study consists of 28 ministries, with approximately 800,000 government officials currently working in grades 29 and above. This sample was selected because they work in the government sector and are likely to face fraud cases. As a result, they are also likely to whistle-blow.

3.2 | Research Instrument

This study examined Malaysian public sector officials' whistleblowing intentions using a quantitative questionnaire. After reviewing [Kaplan and Whitecotton \(2001\)](#), [Near, Rehg, Van Scotter, and Miceli \(2004\)](#), [Park and Blenkinsopp \(2009\)](#), and [Owusu et al. \(2020\)](#), the questionnaire was developed with several adapted questions. The questionnaire has 6 sections. In the first section, respondents are asked about their whistleblowing intentions. These are the questions: "I would inform senior management," "I would report it to the relevant people within the organization," "I would use reporting channels outside the organisation," and "I would report it to the relevant authorities outside the organisation." Next, participants answer questions regarding their beliefs in the second section. This section has six questions: 'Whistleblowing helps prevent serious harm to the organisation,' 'Reporting wrongdoing in the organisation is accommodating in controlling corruption,' 'Whistleblowing improves the sustainability of the organisation,' 'Whistleblowing is the moral thing to do,' 'Whistleblowing enhances public interest,' and 'Reporting wrongdoing in an organisation is a way for an employee to fulfil his or her duty.' In the third section, respondents are asked to complete a series of questions on societal pressure. The questions are: 'Family will support me if I whistle blow,' 'Friends will support me if I whistle blow,' 'The public will support me if I whistle blow,' 'The government will support me if I whistle blow,' 'Co-workers will support me if I whistle blow' and 'Managers and supervisors will support me if I whistle blow.' In the fourth section, respondents are asked to answer a series of questions about the level of misconduct. There are also six questions in this section. The questions are: 'I would report misconduct where a lot of money is involved,' 'I would report misconduct where the quality of the evidence is high,' 'I would report theft rather than accounting fraud,' 'I would report material fraud rather than immaterial fraud,' 'I would report the wrongdoing that I feel will incur more losses to the organization' and 'I would report misconduct that occurs frequently in the organisation'. In the fifth section, respondents are asked to complete a series of questions about the status of the perpetrator. The questions are: 'The supervisor or manager has the power to punish or degrade me for reporting,' 'The supervisor or manager is able to find out the identity of the whistleblower,' 'The supervisor or manager has greater influence within the organisation,' 'The organisation will not believe me if I report misconduct by my supervisor or manager,' and 'The organisation will prevent my reporting misconduct by my supervisor or manager.' Respondents are asked to complete sections 1 to 5 on a Likert scale labelled 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree. In the final section, respondents are asked to complete their demographic profile. This includes gender, age, work experience, and current position.

3.3 | Data Collection

The questionnaire survey was conducted over a period of 3 months. The questionnaires were sent to the government officials at their respective workplaces. In total, 400 questionnaires were disseminated in the period from August to October 2023. Of the 400 questionnaires issued, 147 sets were collected, which corresponds to a response rate of 37%. These collected questionnaires were cast off for descriptive and regression statistical analysis. The response rate is within the range of previous research on whistleblowing intention, such as [Zeamlee, Mohd Ali, and Hasnan \(2022\)](#) and [Kadir, Yusuf, Nadzri, Shafie, and Zolkafil \(2022\)](#).

4 | RESULTS

4.1 | Descriptive Statistics

Table 1 shows the demographic characteristics of the participants in this study. Of the 147 respondents, the majority were women, 108 respondents, or 73% of the total. The remaining 37 respondents were men, representing 27% of the total. This shows that female officials are in the majority, similar to a study by [Johari, Rosnidah, Nasfy, and Hussin \(2020\)](#). Majority of the respondents were between 31 and 40 years of age, making up 56% of the total. This was followed by 41 to 50-years-old or 27% of respondents. Those aged 23 to 30 made up 11% of respondents, while only 6% of participants were aged 50 or older. The survey focused on investigating the propensity of government officials to engage in whistleblowing. The majority of respondents held a position in grades 41-48, which accounted for 46% of the sample. The data also showed that 78% of respondents, or 114 individuals, had a comprehensive understanding of whistleblowing, while the remaining 12% did not have a comprehensive understanding of whistleblowing policies. This shows that the implementation of whistleblowing policies in Malaysia by companies and the public's understanding of them are still incomplete.

Table 1: Demographic profile

Variable	N	%
Gender		
Male	39	27
Female	108	73
Age		
23 - 30 years old	16	11
31 - 40 years old	82	56
41 - 50 years old	18	27
Above 50 years old	31	6
Position		
Grade 29 to 40	25	17
Grade 41 to 46	68	46
Grade 48 to 54	36	25
Grade JUSA and above	18	12
Understanding Concept of Whistleblowing		
Yes	114	78
No	33	12

Table 2 displays the descriptive statistics for the variables under study, including individual belief, societal pressure, level of misconduct, status of the perpetrator, and whistleblowing intention. The study presents the mean score of individual belief as 4.51 (SD = .599), the highest mean of all variables under study. This indicates that respondents strongly believed their individual beliefs had a significant impact on their actions. Conversely, the status of the perpetrator had the lowest mean score of 3.52 (standard deviation = .883). This suggests that only some participants recognised that the status of a perpetrator could have an influence on them.

Table 2: Descriptive statistics

Variable	Minimum	Maximum	Mean	Std. Deviation
Individual Belief	2	5	4.51	0.599
Societal Pressure	1	5	3.84	0.867
Level of Misconduct	3	5	4.49	0.470
Status of Perpetrator	1	5	3.52	0.883
Whistleblowing Intention	2	5	4.05	0.739

4.2 | Preliminary Tests

A normality test was performed to assess the approximate normal distribution of the results based on the values for skewness and kurtosis. Table 3 displays skewness values from -0.589 to -1.447, showing a normal spread for this study's data. The chance of a non-normal distribution increases as skewness and kurtosis depart from zero. In addition, normal data has kurtosis between -3.00 and +3.00, and this is shown in Table 3, with kurtosis values between -0.480 and 1.842.

Table 3: Normality test

Variable	Skewness		Kurtosis	
	Statistics	Standard Error	Statistics	Standard Error
Individual Belief	-1.447	0.200	1.842	0.397
Societal Pressure	-0.958	0.200	1.265	0.397
Level of Misconduct	-0.589	0.200	-0.634	0.397
Status of Perpetrator	-0.654	0.200	0.346	0.397
Whistleblowing Intention	-0.636	0.200	-0.480	0.397

The reliability test was used to assess the consistency and precision of the items within each variable. Cronbach's alpha, often referred to as the alpha coefficient, is used because it provides the most accurate assessment of reliability of all available approaches. Based on the guidelines proposed by George and Mallery (2003), values between 0.90 and 1.0 are considered excellent, while values between 0.80 and 0.89 are categorised as good. Values between 0.70 and 0.79 are considered acceptable. Values below 0.50 are considered undesirable and indicate that the items are not reliable for testing. Table 4 shows the analysis of the reliability test performed for all variables under study.

The Cronbach's alpha values for the variables under study were as follows: 0.847 for individual belief, 0.930 for societal pressure, 0.725 for the level of misconduct, 0.829 for the status of the perpetrator, and 0.810 for the intention of the whistleblower. All of these scores are above 0.70, indicating that the internal consistency and reliability of all items within each variable are satisfactory and that the items were measured accurately and without error. In particular, societal pressure had a score of over 0.90, which is considered excellent. The other factors, including individual belief, status of perpetrator, and whistleblowing intention, were between .80 and .89, indicating a good level. In addition, the Cronbach's alpha values for level of misconduct were between .70 and .79, which indicates an acceptable range.

Table 4: Reliability test

Reliability Coefficients	Cronbach's Alpha	Standardized Item Alpha
Individual Belief	0.847	0.851
Societal Pressure	0.930	0.932
Level of Misconduct	0.725	0.759
Status of a Perpetrator	0.829	0.836
Whistleblowing Intention	0.810	0.823

Next, factor analysis is used in this study to identify the underlying dimensionality of the variables under study by using the Scree test and Kaiser's eigenvalue. In this study, all measurement items showed a factor loading with a score value of 0.5 and above, that is considered to be either most important or practically significant. The Bartlett's test of sphericity is large and significant, and the KMO measure is greater than 0.60; thus, factorability is assumed, and all variables were adequate to be used in this study. The degree and direction of the linear link between two continuous variables can be represented via correlation analysis. The study shows that all correlations between whistleblowing intention and independent factors (individual belief, societal pressure, level of misconduct, and status of a perpetrator) are less than .80. So, there is no multicollinearity issue in this investigation.

4.3 | Multiple Regression Analysis

In this study, a multiple regression analysis was utilised to determine the effect of the independent variables, namely individual belief, societal pressure, level of misconduct, and status of the perpetrator, on the dependent variable, namely whistleblowing intention. This analysis also confirms the theory established in this study. This study assessed multi-collinearity using the variance inflation factor (VIF). Field (2013) suggested that a VIF value below 10 indicates a satisfactory model. A VIF value above 10 indicates the presence of multi-collinearity problems. The p-value, often referred to as the significance value, quantifies the strength and correlation between the variables. Significant correlation between variables is indicated by a significance value below 0.05. Multiple regression analysis results from this study are shown in Table 5.

Table 5: Regression analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t-value	Sig.	VIF	
	Beta	Std. Error	Beta				
1	(Constant)	-0.058	0.529	-	-0.109	0.913	-
	Individual Belief	0.152	0.109	0.115	1.386	0.168	1.914
	Societal Pressure	0.292	0.070	0.327	4.152	<0.001	1.650
	Level of Misconduct	0.531	0.116	0.321	4.584	<0.001	1.336
	Status of Perpetrator	-0.023	0.048	-0.029	-0.475	0.635	1.014
	R	0.618					
	R ² (Adjusted R ²)	0.381 (0.366)					
	Durbin-Watson	1.846					

Note: Dependent variable: Whistleblowing intention.

Table 5 shows that the VIF score is below 10 for all factors, including individual belief, societal pressure, level of misconduct, and status of the perpetrator. The Durbin-Watson value is 1.846, close to 2, again, this indicating that the data has no problems with the multicollinearity issue. The R² value of 0.381 indicates that 38.1% of the intention to whistle blow is pronounced by the disparity in the variables under study. The p-value for individual belief is 0.168, and the p-value for status of perpetrator is 0.635; both values are greater than 0.05; thus, there is no substantial effect of both variables on whistleblowing intention. On the other hand, societal pressure and level of misconduct have significance values of less than 0.05, indicating a substantial effect on whistleblowing intention. The coefficient for individual belief was 0.115, with a t-value of 1.386 and a p-value of 0.168. On the other hand, the coefficient for status of a perpetrator was -0.029, with a t-value of -0.475 and a p-value of 0.635. Thus, hypotheses H1 and H4 could not be confirmed and were therefore rejected in this study. Table 5 contains the results showing that the coefficient for societal pressure was 0.327, with a t-value of 4.152 and a p-value of <0.001. Similarly, the coefficient for level of misconduct was 0.321, with a t-value of 4.584 and a p-value of <0.001. The results of this study show that hypotheses H2 and H3 were confirmed and accepted.

4.4 | Discussion

The statistical results in this study show that individual belief does not correlate with whistleblowing intention; thus, this investigation failed to prove H1. This finding contradicts Tavakoli et al. (2003) and Winardi (2013), who reported a positive link between belief and whistler desire but supported Mohamed-Isa et al. (2020) claim that whistleblowers may feel pain or worry when they realise the unfavorable effects. They may not have reported misconduct owing to a lack of experience in their organization for fear of retaliation or dismissal. Whereas, Owusu et al. (2020) also found that a person's behavioral beliefs also did not support his or her external whistleblowing intentions. However, societal pressure strongly influences whistleblowing intention. These match Lee, Kang, and Kim (2021) and Brown et al. (2017) findings in their study that found a significant positive relationship between the societal pressure and intention to blow the whistle. The finding also supports Ponnu et al. (2008) and Park and Blenkinsopp (2009), which showed a strong relationship between these two variables. This suggests that government officials value whistleblower perceptions, especially when they are unsure of the implications. Thus, this examination supported H2. This study also found a significant association between the level of misconduct and whistleblowing intention. Thus, it supports the previous findings of Lazim et al. (2022), Alleyne et al. (2017), Mustapha and Siaw (2012), and Near et al. (2004). The findings specified that respondents are more likely to report high-level misconduct since it would cost the organization more, demonstrating that officials are committed to protecting the organization as a whole. Thus, H3 was confirmed. The fourth hypothesis, H4, was also rejected, demonstrating that perpetrator status does not affect whistleblowing intentions. Thus, our study contradicts both

Kanojia et al. (2020) and Chaudhary et al. (2019), who showed the perpetrators that authority level positively correlates with the chance of reporting wrongdoing and that a person is more likely to report misconduct through alternate channels, respectively.

5 | CONCLUSION

This study examined how individual beliefs, societal pressure, the level of misconduct, and the status of the perpetrator influence the willingness of government officials in Malaysia to whistleblower. The motivation for this study stems from the lack of clarity on the effectiveness of whistleblowing in Malaysia. Individuals who engage in whistleblowing on their own accord and without anticipating any form of compensation or advantage. However, they bear the potential risk of facing consequences such as retaliation from the employer, harassment, and even dismissal from the organisation. The results of this study could shed more light on how participants tend to disclose wrongdoing and the motivations behind their actions. This research has also highlighted the aspects that have a significant impact on the intention to report misconduct, including societal pressure and level of misconduct. These findings provide both the department and respondents with clear indications of expected decision-making behaviour, which is significantly influenced by societal pressure and the seriousness of the misconduct rather than individual views and reputations for misconduct. Therefore, senior officials at the ministerial level can take steps to prioritise these elements and ensure that their staff make decisions in an acceptable manner.

This study was conducted with many limitations, one of which is that the focus is on the intention to whistleblow rather than the actual activity of whistleblowing. According to Miller and Grush (1988), there is a difference between whistleblowing intention and whistleblowing behaviour, as intention does not clearly correlate with behaviour. Therefore, it is advisable to use aspects that have a direct influence on whistleblowing behaviour. Furthermore, the study only focused on Malaysian government officials. To ensure that the results can be applied on a broader basis, it is recommended that the sample be expanded to include state and local government officials in Malaysia.

In sum, the results of this study can help companies by helping to identify potential elements that could lead to misconduct not being disclosed within the organisation. It also helps department heads identify employees who are committed to their careers and more willing to report misconduct. Agencies and managers can inspire their employees by implementing a strong company policy that encourages the reporting of fraudulent or unethical behaviour that could potentially harm the company. Agencies and authorities can improve the implementation of the whistleblowing law in Malaysia by introducing new techniques and strategies or improving officials' knowledge of whistleblowing activities. This could potentially lead to a decrease in fraud and misconduct.

Funding:

This research is supported by Universiti Teknologi MARA (UiTM) Shah Alam, Selangor, Malaysia and B.S. Abdur Rahman Crescent Institute of Science and Technology, Vandalur, India under Strategic Research Partnership Grant Scheme (Grant number: SRP-100-RMC 5/3/SRP (070/2021)).

Institutional Review Board Statement:

The Ethical Committee of the Universiti Teknologi MARA, Malaysia has granted approval for this study (Ref. No. REC/12/2023 (ST/MR/286)).

Transparency:

The authors state that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.

Competing Interests:

The authors declare that they have no competing interests.

Authors' Contributions: All authors contributed equally to the conception and design of the study. All authors have read and agreed to the published version of the manuscript.

REFERENCES

- ACFE. (2020). *Report to the nations on occupational fraud and abuse, 2020 global fraud study*. Austin: Association of Certified Fraud Examiner.
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211.
- Alleyne, P., Charles-Soverall, W., Broome, T., & Pierce, A. (2017). Perceptions, predictors and consequences of whistleblowing among accounting employees in Barbados. *Meditari Accountancy Research*, 25(2), 241-267. <https://doi.org/10.1108/medar-09-2016-0080>
- Apaza, C. R., & Chang, Y. (2017). *Whistleblowing in the world: Government policy, mass media and the law*. USA: Springer.
- Arruzi, I. (2020). *The use of whistleblowing systems to deter and detect corruption in Indonesian government institutions*. Doctoral Dissertation, Loughborough University.
- Atan, R., Alam, M. M., & Said, J. (2017). Practices of corporate integrity and accountability of non-profit organizations in Malaysia. *International Journal of Social Economics*, 44(12), 2271-2286. <https://doi.org/10.1108/ijse-09-2016-0260>
- Badawi, I. A. M., Muhammad, K., Ghani, E. K., & Azis, M. A. A. (2022). Do personal cost, cultural norms and whistle blower policy influence employees' whistleblowing decision: A study in a financial institution. *Sciences*, 12(3), 374-389. <https://doi.org/10.6007/ijarafms/v12-i3/14774>
- Bouville, M. (2008). Whistle-blowing and morality. *Journal of Business Ethics*, 81(1), 579-585.
- Brink, A. G., Cereola, S. J., & Menk, K. B. (2015). The effects of personality traits, ethical position, and the materiality of fraudulent reporting on entry-level employee whistleblowing decisions. *Journal of Forensic & Investigative Accounting*, 7(1), 180-211.
- Brown, J. O., Hays, J., & Stuebs, M. (2017). Is your company empowering whistleblowers? *Strategic Finance*, 98(7), 42-49.
- Chaudhary, N. S., Gupta, K. P., & Phoolka, S. (2019). A study of whistle-blowing intentions of teachers working in higher education sector. *International Journal of Law and Management*, 61(1), 106-132. <https://doi.org/10.1108/ijlma-10-2017-0253>
- Chiu, R. K. (2003). Ethical judgment and whistleblowing intention: Examining the moderating role of locus of control. *Journal of Business Ethics*,

43(1/2), 65-74.

- Cortina, L. M., & Magley, V. J. (2003). Raising voice, risking retaliation: Events following interpersonal mistreatment in the workplace. *Journal of Occupational Health Psychology, 8*(4), 247. <https://doi.org/10.1037/1076-8998.8.4.247>
- Field, A. (2013). *Discovering statistics using IBM SPSS statistics: And sex and drugs and rock "N" roll*. Los Angeles USA: Sage.
- George, D., & Mallery, P. (2003). SPSS for Windows step by step: Answers to selected exercises. *A Simple Guide and Reference, 63*, 1461-1470.
- Hechanova, M. R. M., & Manaos, J. O. (2020). Blowing the whistle on workplace corruption: The role of ethical leadership. *International Journal of Law and Management, 62*(3), 277-294.
- Heider, F. (1958). The naive analysis of action in F. Heider, *The psychology of interpersonal relations*. In (pp. 79–124). New York: John Wiley & Sons Inc.
- Johari, R. J., Rosnidah, I., Nasfy, S. S. A., & Hussin, S. A. H. S. (2020). The effects of ethical orientation, individual culture and ethical climate on ethical judgement of public sector employees in Malaysia. *Economics & Sociology, 13*(1), 132-145. <https://doi.org/10.14254/2071-789x.2020/13-1/9>
- Kadir, N. F. F. A., Yusuf, S. N. S., Nadzri, F. A. A., Shafie, N. A., & Zolkafill, S. (2022). The factors affecting the whistleblowing intention in Malaysian public sector: A case of the ministry of youth and sports. *International Journal of Academic Research in Accounting Finance and Management Sciences, 12*(4), 302–324. <https://doi.org/10.6007/ijarafms/v12-i4/15665>
- Kanojia, S., Sachdeva, S., & Sharma, J. P. (2020). Retaliatory effect on whistle blowing intentions: A study of Indian employees. *Journal of Financial Crime, 27*(4), 1221-1237. <https://doi.org/10.1108/jfc-12-2019-0170>
- Kaplan, S. E., & Whitecotton, S. M. (2001). An examination of auditors' reporting intentions when another auditor is offered client employment. *Auditing: A Journal of Practice & Theory, 20*(1), 45-63. <https://doi.org/10.2308/aud.2001.20.1.45>
- Latan, H., Jabbour, C. J. C., Ali, M., S., J. A. B. K., & Vo-Thanh, T. (2023). What makes you a whistleblower? A multi-country field study on the determinants of the intention to report wrongdoing. *Journal of Business Ethics, 183*(1), 885–905. <https://doi.org/10.1007/s10551-022-05089-y>
- Latan, H., Ringle, C. M., & Jabbour, C. J. C. (2018). Whistleblowing intentions among public accountants in Indonesia: Testing for the moderation effects. *Journal of Business Ethics, 152*(2), 573-588. <https://doi.org/10.1007/s10551-016-3318-0>
- Lazim, C. S. L., Ismail, N. D., & 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), 61-68.
- Lee, H., Kang, M. M., & Kim, S. Y. (2021). A psychological process of bureaucratic whistleblowing: Applying the theory of planned behavior. *The American Review of Public Administration, 51*(5), 374–392. <https://doi.org/10.1177/02750740211003345>
- May-Amy, Y. C., Han-Rashwin, L. Y., & Carter, S. (2020). Antecedents of company secretaries' behaviour and their relationship and effect on intended whistleblowing. *Corporate Governance: The International Journal of Business in Society, 20*(5), 837-861. <https://doi.org/10.1108/cg-10-2019-0308>
- Miceli, M. P., & Near, J. P. (1985). Characteristics of organizational climate and perceived wrongdoing associated with whistle-blowing decisions. *Personnel Psychology, 38*(3), 525-544. <https://doi.org/10.1111/j.1744-6570.1985.tb00558.x>
- Miller, L. E., & Grush, J. E. (1988). Improving predictions in expectancy theory research: Effects of personality, expectancies, and norms. *Academy of Management Journal, 31*(1), 107-122. <https://doi.org/10.5465/256500>
- Mohamed-Isa, A., Latiff, A. R. A., Noor, M., Osman, H., & Ahmad, A. H. (2020). *Determinants of whistleblowing intention in organization*. Paper presented at the Proceedings of the World Marketing Conference. Kuala Lumpur, Malaysia.
- Mustafida, N. (2020). Determinants of employee whistleblowing intentions in Indonesia: Applying theory of planned behavior. *The Indonesian Journal of Accounting Research, 23*(2), 241-262. <https://doi.org/10.33312/ijar.476>
- Mustapha, M., & Siaw, L. S. (2012). *Whistle blowing: Perceptions of future accountants*. Paper presented at the International Conference on Economics Business Innovation.
- Nawawi, A., & Salin, A. S. A. P. (2018). Whistle blowing intentions–evidence from Malaysian PLC. *International Journal of Law and Management, 60*(5), 1111-1125. <https://doi.org/10.1108/ijlma-04-2017-0096>
- Near, J. P., & Miceli, M. P. (1990). *When whistleblowing succeeds: Predictors of effective whistleblowing*. Paper presented at the Annual Meeting of the Academy of Management, San Francisco.
- Near, J. P., Rehg, M. T., Van Scotter, J. R., & Miceli, M. P. (2004). Does type of wrongdoing affect the whistle-blowing process? *Business Ethics Quarterly, 14*(2), 219-242. <https://doi.org/10.5840/beq200414210>
- Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020). Whistleblowing intentions of accounting students: An application of the theory of planned behaviour. *Journal of Financial Crime, 27*(2), 477-492. <https://doi.org/10.1108/jfc-01-2019-0007>
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior – a survey of South Korean police officers. *Journal of Business Ethics, 85*(4), 545-556. <https://doi.org/10.1007/s10551-008-9788-y>
- Pillay, S., Ramphul, N., Dorasamy, N., & Meyer, D. (2018). Predictors of whistle-blowing intentions: An analysis of multi-level variables. *Administration & Society, 50*(2), 186-216. <https://doi.org/10.1177/0095399715581621>
- Ponnu, C., Naidu, K., & Zamri, W. (2008). Determinants of whistle blowing. *International Review of Business Research Papers, 4*(1), 276-298.
- Ridzuan, M. R., Abd Rahman, N. A. S., & Manas, N. H. N. (2019). Whether to blow the whistle?: The effects of organisational commitment and status of wrongdoer on external whistleblowing intention among Sime Darby staff. *Gading Journal for the Social Sciences, 22*(1), 117-123.
- Rusbult, C. E., Farell, D., Rogers, G., & Mainous, A. G. I. (1988). Impact of exchange variables on exit, voice, loyalty and neglect: An integrative model of responses to declining job satisfaction. *Academy of Management Journal, 31*(3), 599-627.
- Rustiarini, N. W., & Sunarsih, N. M. (2015). Fraud and whistleblowing: Disclosure of accounting fraud by government auditors. *Proceedings of the XVIII National Accounting Symposium, 2*, 1-19.
- Sampaio, D. B. D., & Sobral, F. (2013). Speak now or forever hold your peace?: An essay on whistleblowing and its interfaces with the Brazilian culture. *Brazilian Administration Review, 10*(4), 370-388. <https://doi.org/10.1590/s1807-76922013000400002>
- Tarjo, T., Suwito, A., Aprillia, I. F., & Ramadan, G. R. (2019). Theory of planned behavior and whistleblowing intention. *Jurnal Keuangan dan Perbankan, 45-60*(1), 45-60. <https://doi.org/10.26905/jkdp.v23i1.2714>
- Tavakoli, A. A., Keenan, J. P., & Cranjak-Karanovic, B. (2003). Culture and whistleblowing an empirical study of croatian and United States managers utilizing Hofstede's cultural dimensions. *Journal of Business Ethics, 43*(1/2), 49-64.

- Triantoro, H. D., Utami, I., & Joseph, C. (2020). Whistleblowing system, Machiavellian personality, fraud intention: An experimental study. *Journal of Financial Crime*, 27(1), 202-216. <https://doi.org/10.1108/jfc-01-2019-0003>
- Trongmateerut, P., & Sweeney, J. T. (2013). The influence of subjective norms on whistle-blowing: A cross-cultural investigation. *Journal of Business Ethics*, 112, 437-451. <https://doi.org/10.1007/s10551-012-1270-1>
- Vinancia, C. V., Utami, I., & Mohamed, N. (2019). Personal cost of reporting and status of wrongdoer: Experimental study of whistleblowing intention. *Asia-Pacific Management Accounting Journal*, 14(3), 83-105. <https://doi.org/10.24191/apmaj.v14i3-04>
- Winardi, R. (2013). The influence of individual and situational factors on lower-level civil servants' whistleblowing intention in Indonesia. *Journal of Indonesian Economy & Business*, 28(3), 361-376.
- Zakaria, M., Razak, S. N. A. A., & Yusoff, M. S. A. (2016). The theory of planned behaviour as a framework for whistleblowing intentions. *Review of European Studies*, 8(3), 221-236.
- Zamzani, A. H., Safira, S., & Mahmudah, H. (2019). Whistleblowing intention: A study of situation factors. *International Journal of Economics and Management Studies*, 6(12), 132-141.
- Zeamlee, M. S. N., Mohd Ali, M., & Hasnan, S. (2022). Perceptions of moral intensity and professional commitment towards intention to whistleblowing: Empirical evidence from Malaysian public sector organisations. *The Journal of Asian Finance, Economics and Business*, 9(6), 53-67.
- Zimbelman, M. F., & Albrecht, W. S. (2012). *Forensic accounting* (4th ed.). USA: South-Western/Cengage Learning.