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Examining Relationships between Employees' Attributes and Act of Whistleblowing

Irzan Bin Ismail, Noorazura Durani*, Wan Azfarozza Wan Athmar, Mohamad Idham Md Razak, Helmy Fadlisham Abu Hassan
Faculty of Business and Management, Faculty of Communication and Media Studies, Universiti Teknologi MARA Cawangan Melaka, Malaysia
*azuradurani@uitm.edu.my

Abstract: The purpose of this study is to examine the connection between employees' attributes and the act of whistleblowing. The study was conducted at Penang Port Sdn Bhd by using quantitative method and purposive sampling data gathering. A total of 117 employees from Penang Port Sdn Bhd participated in the survey. The data gathered was processed using Statistical Package for Social Science (SPSS) version 25. The results indicate a positive correlation between all variables of whistleblowing. The findings highlight that only two characteristic which is attitudes towards whistleblowing and internal control, have a meaningful association with the act of whistleblowing. Alternate hypotheses (H1) are accepted for hypotheses 1 and 2 but rejected for hypotheses 3. The implications of the findings for the organization are examined, as well as future study directions.

Keywords: *Whistleblowing, relationships, employees, attitudes, internal control.*

1. Introduction/Problem Statement

Nowadays, whistleblowing plays an important role in the fight against unlawful activities. Illegal activities such as corruption, fraud, and other unlawful activities occur wherever people exist. Unfortunately, not all organization apply or practices this action. An individual attitude throughout the act of whistleblowing is a critical determinant of the success of this action (Kapardis 2020; Chen, 2019). This is because when an individual is classified as an employee, it becomes a part of their responsibility to enhance the growth of an organization in the future. However, it becomes worse when Malaysian people do not care about others they only focus on their problem and do not care about the effectiveness of whistleblowing (Baltaci & Balci, 2017; Gao, Lei, Brink, Alisa, 2017). Based on past works of literature, it was obvious that even having the Whistleblower Protection Act 2010 (Act 711), people were still reluctant to be involved in exposing the malpractices that evolved in an organization (Baltaci & Balci, 2017; Gao, Lei, Brink, Alisa, 2017).

Most people believe that it goes against their nature to take such action. Many people are hesitant to blow the whistle due to the fear that their jobs may be at risk if reports of wrongdoing are disclosed to specific individuals. This shows several variables hinder a person from blowing the whistle (Baltaci & Balci, 2017). The regulation currently does not make it mandatory for organizations to have an internal whistleblowing route. According to the Whistleblower Act Implementation Report 2017, since the enactment of the Whistleblower Protection Act in 2010, there has been a notable decline in both complaints received and the number of whistleblowers. As indicated in the table below, there was a substantial initial surge in both complaints and whistle-blowers, followed by a sudden drop in the year 2015.

As per the research findings, the total count of complaints received in August 2017 amounted to 62,852 with the involvement of 473 whistleblowers. There has been only a single case filed under the Whistleblower Protection Act 2010 (Act 711) in the decade following its adoption. Due to the volume of complaints, it is vital that a model be built to aid policymakers in analysing the elements that influence whistleblowing and further understanding the area of concern. It is particularly crucial to treat whistleblowing as an important practise as organisations aim for accountability and transparency as one of the United Nations' 2015 Sustainable Development Goals.

SDG16 of the United Nations' Sustainable Development Goals for Growth focuses on promoting the rule of law and ensuring equal access to justice; significantly decreasing corruption and bribery; and establishing effective, accountable, and transparent institutions. Furthermore, there has been very little research into the benefits of using whistleblower channels. Hence, the objective of this study is to create a theoretical model based on the factors that influence the voluntary act of whistleblowing within an organization. This involves examining the relationship between attitudes towards whistleblowing, internal control, and commitment to the act of whistleblowing.

2. Literature Review

Every organization encounters the risk of wrongdoing. People who realize or suspect the wrongdoing will be those who work with the organization. Whistleblowing is an action to speak out about fraud, corruption, and improper or unlawful activities conduct in the workplace which can destroy the organization involved (Kapardis, 2020). Studies show that most organizations prefer the act of whistleblowing through internal channels so that any malpractice can be disclosed and corrected internally and are not publicized (Ahmar, Yunos & Amin 2018). The act of whistleblowing, which can be referred to as internal or external recipients 'who can effect action', has not been given much attention in academia (Chen, 2019; Loyens & Vandekerckhove 2018).

Based on accounting research, whistleblowing can be defined as the act of organization members revealing illegal immoral, or illegitimate practices under the control of their employers to individuals or organizations that have the potential to take corrective action (Gao, Lei & Brink 2017). Studies on accounting whistleblowing indicate that reporting intentions are not significantly correlated with years of work experience, gender or type of employment (Baltaci & Balci, 2017; Gao, Lei, Brink, Alisa, 2017). Within the domain of information security, whistleblowing can be described as purposeful acts of "non-compliance" with information security policies, wherein individuals intentionally disclose classified, proprietary, or potentially sensitive information (Berndtsson, Johansson & Karlsson, 2018).

In order to eliminate corruption, Malaysia's Whistleblower Protection Act 2010 was force in Dec 2010 and is part of the Government Transformation Plan (GTP)'s National Key Result Area (NKRA) (Tan, et.al 2019). It protects the whistleblower in terms of confidentially of the information and also immunity from civil and criminal action. A whistleblower is a person who informs the organization regarding unethical conduct that happens in the organization. However, the culture in Malaysia has contributed to the factor that discourages employees to report misconduct in an organization whereby the values in Chinese and Indian societies expect actions by superiors to require fewer justifications. It is less likely for the subordinates to report their superiors' wrongdoings (Rozaimy et al., 2017).

Generally, whistleblowing involves an employee's intent to formally address instances of illegal, immoral and/or illegitimate practices by peers, supervisors, and/or subordinates during their daily working activities (Palumbo & Manna 2019). The act of whistleblowing in the organization is critical to minimize or prevent the organization from being exposed to potential damage at any time (Chen, 2019; Baltaci & Balci, 2017). The act of whistleblowing could be related to the intention of whistleblowing.

There are two types of whistleblowing**:** internal and external. Internal whistleblowing takes place when incidents are reported to individuals in higher positions with the authority to take action. External whistleblowing, on the other hand, brings the incidents to the attention of outsiders with the authority to intervene. Being aware that whistleblowing can be a useful tool in detecting corruption.

There are two types of whistleblowing: internal and external. Internal whistleblowing is defined as reporting or highlighting occurrences to someone in higher positions in the organisation for actions to be taken, and the disclosure of wrongdoings should be done through an anonymous route (Zakaria; et al., 2020, Mathew; et al., 2020). External whistleblowing, on the other hand, involves alerting outsiders with the authority to take action. Whistleblowing is a powerful tool for uncovering corruption, and it should be encouraged and practiced in both private and public institutions (Zakaria et al., 2020). Whistleblowers, on the other hand, typically work from a position of weakness: they are not in high-ranking positions in the organization, and employment contracts include a clause requiring them not to expose extremely sensitive information about the organization. As a result, the employee may face reprisal and maltreatment as a result of their claims (Corollo, 2020). According to Kenny (2018), the goal of all of these approaches is to silence whistleblowers.

Therefore, to become a whistleblower, a person needs to have some level of assurance that doing so will result in something beneficial, such as the suppression of corruption and the arousal of public interest. Then, according to another researcher, internal locus of control has an impact on the purpose of a whistleblower (Izraeli and Jaffe, 1998). Su'un and Muslim (2020), who mentioned that the locus of control variable has a positive association and greatly affects the severity of whistleblowing, also backed up this claim. According to Ridwan & Arifuddin (2019), locus control has a favorable impact on whistleblower intentions.

According to Chen et al. (2017), internal whistleblowing generally carries less negative consequences for an organization since it shields it from social media attention and public scrutiny while also providing a chance to take corrective action before the illegal activity worsens. Internal whistleblowing can improve organizational governance and encourage ethical behavior when done correctly (Mehrotra et al., 2020). According to a different study, there are a variety of elements that influence an individual's intention to report internally (Culiberg & Miheli, 2017).

Urumsah et al. (2018) and Tompunu et al. (2020) reported the beneficial effects of whistleblowing intention in their studies on professional dedication. Another element that may have an impact on the purpose of a whistleblower is organizational commitment. Organizational commitment, according to research by Adha & Anita (2021), is a state in which a worker supports a certain organization and its objectives and aspires to keep their membership in that organization.

Whistle blowing should be seen as a tool that will complement all other initiatives to improve corporate governance in Malaysia as it works to achieve a higher standard of corporate governance consistent with the UN's Sustainable Development Growth 16 on peace, justice, and strong institutions. It is crucial to incorporate appropriate whistleblowing policies to increase the efficacy of internal control systems, especially in light of the complementary role that whistleblowing plays in discouraging fraudulent acts in organizations.

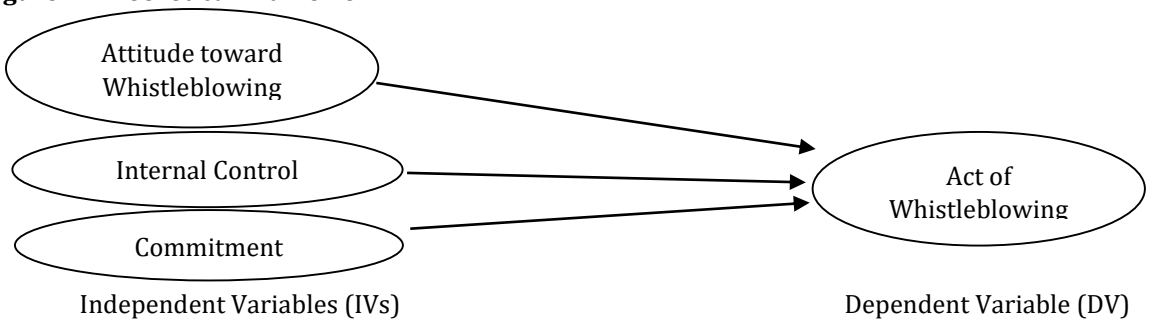
Research Question: Are there any relationships between the attitude towards whistleblowing, internal control, commitment and act of whistleblowing.

Research Objectives: In ensuring that the research questions can be answered, this study outlines several objectives:
i. To ascertain the extent to which whistleblowing actions are practiced within an organization.
ii. To examine the relationships between the internal factors (attitude, internal control, commitment) and the act of whistleblowing.
iii. To develop a theoretical model consisting of relevant variables in evaluating the practice of whistleblowing acts in an organization.

Hypotheses: This study is geared towards answering the following hypotheses:
H1: There is a relationship between attitude and act of whistleblowing.
H2: There is a relationship between internal control and the act of whistleblowing.
H3: There is a relationship between commitment and the act of whistleblowing.

Theoretical Framework: From the previous study's reviews, the study will examine the act of whistleblowing in the organization where the relationship is described.

Figure 1: Theoretical Framework



Sources adapted from: Nadzri Ab Ghani et al., 2011; Philmore Alleyne et al., 2013

3. Methodology

The development of a theoretical model for evaluating voluntary whistleblowing is the goal of this study. The research will be descriptive, with a focus on identifying key elements connected to the characteristics of interest. The study will take place in a natural environment, which also implies that there are no plans to manipulate any variables or create a false environment for the study's participants in order to achieve the study's goals. This study will only collect data at one moment in time because it is cross-sectional in

nature. The specific questionnaire for this study was given out during working hours, and the respondents completed it at a convenient time once they had done noting it. Individuals will be the analysis's analytical unit.

Population of the study are employees or law enforcement officers from law enforcement agencies in Malaysia, namely Kastam DiRaja Malaysia, Jabatan Imegresen Malaysia, and samples will be drawn from the population. The expected sample size is 370 respondents based on the estimated population of 10,000. The study will apply non-probability sampling using convenience or purposive sampling techniques that are deemed to be appropriate for this type of study and enable adequate and accurate collection of information. This study will apply a quantitative approach where data will be gathered using a questionnaire, consisting of items adapted from Dorasamy (2012), as the survey instrument and analyzed through several analyses, namely demographic, descriptive, reliability, correlational and multiple regression analysis.

This study will focus on the act of whistleblowing among employees of law enforcement agencies in Malaysia. Once the problem area has been identified, the study will also define the problem or issue at hand using the hypothetico-deductive method to highlight the main outcome. The next process is the development of the research hypotheses for answering the research questions. The next process will focus on the development or selection of measurements that will determine the approach of the ensuing process which is data collection. Collected data will then be analyzed using selected statistical software namely descriptive and frequency analysis, reliability analysis, and correlational analysis. The hypotheses of the study will then be answered through the output of the analysis that will be interpreted to give meaning to the study. As a result, this study aimed to ascertain the positive or negative influence of key variables on each other. Consequently, this study was led to discover whether the imperative variables had positively or negatively influenced each other.

4. Findings and Discussion

Only 117 of the 200 questionnaires that were provided have been completed and returned to the researcher. The questionnaire's results were analyzed using SPSS version 24 by the researcher, who also provided an interpretation of them in this chapter. These goals have been attained. The analysis of the data will produce a conclusion that will address the study's research topic. The seven questions that make up a demographic profile are: gender, age, marital status, education level, position held, monthly salary, and duration of service. The frequency and percentage breakdown of the demographic profile are displayed in the table below.

The table above shows that 117 respondents are involved in the survey. 97 respondents (82.9 percent) are male while the other 20 respondents (17.1 percent) are female. This shows the number of male respondents is much higher than female respondents. It also found that 9 respondents (7.7 percent) are 25 and below, 65 respondents (55.6 percent) are 26-40 and 43 respondents (36.8 percent) are 41-60. The biggest number that contributed to the survey is respondents aged 26-40 years while the lowest contribution in the survey is respondents aged 25 and below. The result also shows that 22 respondents (18.8 percent) are single and 95 respondents (81.2 percent) are married. Married respondents are much higher than single respondents who contributed to the survey. 72 respondents (61.5 percent) are secondary school, 23 respondents (19.7 percent) are diplomas, 8 respondents (6.8 percent) are degrees and 14 respondents (12 percent) are other levels of education. The survey received the highest participation from secondary school respondents, followed by diploma and other levels of education. The lowest contribution to the survey came from the respondents with a degree education background.

Table 1: Demographic Profile of the Respondents

Demographic Profile		Frequency	Percent
Gender	Male	97	82.9
	Female	20	17.1
Age	<25	9	7.7
	26-40	65	55.6
	41-60	43	36.8
Marital status	Single	22	18.8
	Married	95	81.2
Level of education	Secondary school	72	61.5

	Diploma	23	19.7
	Degree	8	6.8
	Others	14	12.0
	Manager	6	5.1
Position held	Executive	8	6.8
	Non-executive	103	88.0
	Below RM 1500	28	23.9
Income per month	RM 1501 - RM 3000	52	44.4
	RM 3001 - RM 4500	27	23.1
	Above RM 4500	10	8.5
	<1 year	2	1.7
Length of service	1 - 5 years	32	27.4
	6 years and above	83	70.9

In term of position held, 6 respondents (5.1 percent) are manager, 8 respondents (6.8 percent) are executive, and 103 respondents (88 percent) are non-executive. This shows the highest number of respondents contributed in the survey is non-executive and the lowest number of respondents is manager. Meanwhile for the monthly income, 28 respondent (23.9 percent) are below RM 1500, 52 respondents (44.4 percent) are RM 1501 – RM 3000, 27 respondents (23.1 percent) are RM 3001 – RM 4500 and 10 respondents (8.5 percent) are above RM 4500.

It also shows that the highest number of respondents contributed in the survey is having income per month RM 1501 – RM 3000 followed by below RM 1500 and RM3001 – RM 4500. Income per month above RM 4500 is the lowest number of respondents that contributed in the survey. The result also found that 2 respondents (1.7 percent) are below one year, 32 respondents (27.4 percent) are 1 – 5 years and 83 respondents (70.9 percent) are above six years. Above six years length of service is the highest number of respondents that contributed to the survey followed by 1 – 5 years length of service and below one year.

Table 2: Descriptive Statistics

Variables	N	Mean	Std. Deviation
Act of whistleblowing	117	3.5160	0.74270
Attitudes toward whistleblowing	117	3.2863	0.61436
Internal control	117	3.4872	0.77254
Commitment	117	3.5714	0.65142

The descriptive statistic for the study's variable is shown in the table above. The 5-point scale, with 1 representing a strong disagreement and 5 representing a strong agreement, is used to evaluate each variable. The outcome reveals that the average act of whistleblowing had a standard deviation of 0.74270 and a mean of 3.516. Internal control comes in second with a mean of 3.4872 and a standard deviation of 0.77254, while commitment achieves the highest mean among the other components at 3.5714. The attitudes towards whistleblowing had the lowest mean, 3.2863, and the lowest standard deviation, 0.61436.

Reliability Statistics: When determining the accuracy of a measurement, reliability is related to the consistency and stability of the measuring tool. Cronbach's alpha was employed in reliability statistics to determine how well the items are positively associated with one another and whether they are internally consistent. The table provides a summary of the researcher's reliability statistics for the variable.

Table 3: Reliability Statistics of Variable

Variables	Cronbach's Alpha	No of Items
Act of whistleblowing	0.846	8
Attitudes toward whistleblowing	0.790	8
Internal control	0.901	7
Commitment	0.831	7

Based on the results, it can be concluded that the act of whistleblowing, which is a dependent variable in this study, is very reliable at 0.846, which is regarded as excellent because it is close to 1.00. While internal control and commitment are rated as very strong with Cronbach's alphas of 0.901 and 0.831, respectively, the reliability for the independent variable, attitudes towards whistleblowing, is rated as good with a

Cronbach's alpha of 0.790. As a result, the researcher has sufficient, consistent data from the survey to properly conduct this study.

Correlation: Correlation refers to the examination of relationship between variables. This study will investigate how attitudes towards whistleblowing, internal control, and commitment correlate with both dependent variable, which is the act of reporting, and the independent variable. It will reveal the direction, intensity, and importance of the relationship between all of the variables will be indicated by correlation. It will indicate whether there is a positive or negative correlation between the variables. As a result, the table below illustrates the connection between the act of whistleblowing and the factors influencing it.

Table 4: Correlations between Act of Whistleblowing and Factor that Influence Act of Whistleblowing

		Act of whistleblowing	Attitudes toward whistleblowing	Internal control	Commitment
Act of whistleblowing	Pearson Correlation	1			
	Sig. (2-tailed)				
Attitudes toward whistleblowing	Pearson Correlation	.672**	1		
	Sig. (2-tailed)	.000			
Internal control	Pearson Correlation	.738**	.645**	1	
	Sig. (2-tailed)	.000	.000		
Commitment	Pearson Correlation	.544**	.655**	.552**	1
	Sig. (2-tailed)	.000	.000	.000	

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

The table above demonstrates a robust correlation between attitudes towards whistleblowing and the act of whistleblowing, indicated by R-value 0.672. There is a significant positive correlation between attitudes toward whistleblowing and act of whistleblowing since the significant level is 0.000. While, for the relationship between internal control and act of whistleblowing also has strong relationship with the R-value of correlation is 0.738. The significant level is 0.000 proven that there is significant positive correlation between internal control and act of whistleblowing. For the relationship between commitment and act of whistleblowing, it shows that there is moderate relationship correlation with R-value 0.544. However, significant level 0.000 proven that commitment and act of whistleblowing also has significant positive correlation.

Regression Analysis: Regression analysis used in this study to analysis one or more independent variable which is hypothesized to affect the dependent variable. To address the study's hypothesis, regression analysis was performed. This section will focus on the coefficient of determination (R^2), elucidating the percentage of variance in the dependent variable explained by the variation in the independent variable. Besides that, it also about the beta coefficient (β) where it would estimate the result from a multiple regression analysis performed on variable that have been standardized. Table below shows the result of the regression analysis that has been analyzed.

Table 5: Regressions between Act of Whistleblowing and Factor that Influence Act of Whistleblowing

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.783[a]	0.613	0.602	0.46836	1.807

Only 61.3 percent of the dependent variable can be predicted from the factor of the independent variable, according to the R square value, and there are still 38.7 percent of independent variables that are available but not included in this study.

Table 6: Regression Coefficients

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.346	.265		1.307	.194
Attitudes toward whistleblowing	.365	.105	.302	3.478	.001
Internal control	.486	.076	.505	6.428	.000
Commitment	.077	.091	.068	.851	.396

Based on the table above, it found there is a significant relationship between attitudes toward whistleblowing and act of whistleblowing (β = 0.302; p = 0.001). Thus, hypotheses 1 of alternate hypotheses (H_1) are accepted in this study. The result also shows internal control and act of whistleblowing have a significant relationship (β = 0.505; p = 0.000). Thus, hypotheses 2 of alternate hypotheses (H_1) are also accepted in this study. However, the result in found there is no significant relationship between commitment and act of whistleblowing (β = 0.68; p = 0.396). Thus, hypotheses 3 of alternate hypotheses are rejected and null hypothesis (H_0) is accepted in this study.

Discussion: The findings of the study demonstrate a strong positive correlation among attitudes towards whistleblowing, internal control, and adherence to the practise. This demonstrates how each aspect is connected to the others. The variation in the independent variable, which comprises of attitudes towards whistleblowing, internal control, and commitment, explains 61.3 percent of the variance in the dependent variable. The independent variable's remaining balance of 38.7% of the variation is not taken into account in this study. Additionally, it was discovered that while there is no significant association between dedication and whistleblowing, there is a substantial relationship between views towards whistleblowing and internal control and the act of whistleblowing. The result indicates that attitudes towards whistleblowing had an impact on whistleblowing behavior (= 0.302; p 0.001). This result is in line with earlier literature. The null hypothesis (H0) is therefore rejected, but alternative hypotheses (H1) are accepted.

Dorasamy (2012) stated that it is positive where majority of the respondents believed that a well-managed of the whistle blower's line will shows the high ethical standards when walking the talk is done and the greater chances of responsibility not being diffused by everyone to report unethical conduct if the management make employees aware of potential unethical situation. From the finding, result also shows that there is a significant relationship between internal control and act of whistleblowing (β = 0.505; p = 0.000). This finding is also consistent with the past literature. Hence, the alternate hypotheses (H_1) are accepted in this study. However, one of the factors shows there is no relationship between acts of the whistleblowing. The result (β = 0.068; p = 0.396) show that commitment do not have a relationship with the act of whistleblowing in the study. This finding is not consistent with the past literature. So, alternate hypotheses (H_1) are rejected, and null hypotheses (H_0) are accepted. No relationship occurs even though the whistleblower suggests helpful changes and may sometimes retaliate while also changing the objected practice, manager and colleague still do not like the act of exposure (Near et al., 2002).

5. Conclusion and Recommendations

Whistleblowing is related to the managing risk. The study has contributed to an understanding of the act of whistleblowing in the organization. The study shows that attitudes toward whistleblowing, internal control and commitment are positively associated with the act of the whistleblowing. However, the finding shows there is no relationship between commitment and act of whistleblowing. So, the alternate hypotheses (H_1) between commitment and act of whistleblowing are rejected. It also can be concluded that the most factor that influence the act of whistleblowing is internal control. To enhance the growth of the organization in the future, they should find new strategies from time to time in order to make the act of whistleblowing are useful and effective in the organization.

There are several recommendations regarding act of whistleblowing which they can apply in future research. This study has offered limited insight into the relationship between attitudes toward whistleblowing, internal control and commitment to the act of whistleblowing. Therefore, it would be beneficial for future research to consider the following suggestion. First of all, expand the study into other organizations by investigating the relationship between the act of whistleblowing with the other factors that the researcher does not use in this study. This kind of investigation would help explain the comparison

among the aspects of organization whistleblowing. Future research also can investigate the role and impact act of whistleblowing in the organization. Instead, future research also can investigate the confidentiality of the information given by the whistleblower. This kind of investigation would help the researcher to determine the effectiveness of whistleblowing in the organization.

This study is hoped to serve as a guide for the implementation of whistleblowing as one of the mediums for achieving organizational transparency and promoting higher integrity as a way of doing things. It will also provide insight into the current state of whistleblowing practices among domestic organizations and assist policymakers in making sound decisions when it comes to the act of whistleblowing by providing a clear scenario of what happens in the organization. The outcome might also be useful to the parties who are involved directly or indirectly in this field of study. This study is also expected to motivate other researcher to undertake similar areas for their future research.

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