

Whistleblowing behaviour at work: a study among non-executive public servants in Malaysia

Comportamiento de denuncias en el trabajo: un estudio entre servidores públicos no ejecutivos en Malasia

Comportamento de denúncias no trabalho: um estudo entre servidores públicos não executivos na Malásia

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Abstract

This paper will explore some of the key antecedents that drive non-executive public servants whistleblowing intention in Kuala Lumpur. Malaysia was ranked 62 among 180 countries in the Transparency International's (TI) Corruption Perception Index (CPI) 2017. Whistleblowers can be considered as valuable resource for organizations and can be beneficial for deterring corporate wrongdoing and questionable acts. However, past literature on whistle-blowing is mostly focused on answering factors relating to why whistle-blowing occurs, the consequences and characteristics of the whistleblowers and there is a dearth of research on the perception of public sector employees towards whistleblowing behaviors. The present study attempts to fill the research gap by focusing on lower-level non-executive employees as potential whistle-blowers in the public sector. This was a quantitative research and using a survey method, data was collected from a sample of 100 public servants in Kuala Lumpur. The AMOS software developed for analyzing the Structure Equation Modeling (SEM) and SPSS were used. Based on the standardized path coefficients of the structural model, the findings revealed that only attitude and subjective norms

Resumen

Este documento explorará algunos de los antecedentes clave que impulsan la intención de los servidores públicos no ejecutivos de presentar denuncias en Kuala Lumpur. Malasia se ubicó en el puesto 62 entre 180 países en el Índice de Percepción de la Corrupción (IPC) de Transparency International (TI) 2017. Los denunciantes pueden considerarse como un recurso valioso para las organizaciones y puede ser beneficioso para disuadir las faltas corporativas y los actos cuestionables. Sin embargo, las publicaciones anteriores sobre denuncia de irregularidades se centran principalmente en los factores de respuesta relacionados con la razón por la que se producen las denuncias, las consecuencias y características de los denunciantes, y existe una escasez de investigaciones sobre la percepción de los empleados del sector público sobre los comportamientos de denuncia. El presente estudio intenta llenar el vacío de investigación centrándose en empleados no ejecutivos de bajo nivel como potenciales denunciantes en el sector público. Esta fue una investigación cuantitativa y utilizando un método de encuesta, los datos se recopilaron de una muestra de 100 servidores públicos en Kuala Lumpur. Se usó el software

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have a significant impact towards whistleblowing behavior. However, the results show no direct relationship exists between perceived behavioral control and whistleblowing behavior. The findings supported the results from some earlier studies and also bring out several new ideas such as the importance of attitude towards whistleblowing in Kuala Lumpur. The findings will also provide theoretical and practical implications for policymakers, organizations and institutions to facilitate and support whistle-blowing with the intention of improving accountability and good governance. Employers should take measures to implement internal policies to provide sufficient protections and incentives to potential whistle blowers to encourage internal whistle-blowing.

Keywords: whistleblowing behavior, environment concern, availability of producer, attitude.

AMOS desarrollado para analizar el Modelo de ecuación de estructura (SEM) y SPSS. Basados en los coeficientes de trayectoria estandarizados del modelo estructural, los hallazgos revelaron que solo la actitud y las normas subjetivas tienen un impacto significativo hacia el comportamiento de denuncias. Sin embargo, los resultados muestran que no existe una relación directa entre el control de comportamiento percibido y el comportamiento de denuncia de irregularidades. Los hallazgos respaldaron los resultados de algunos estudios anteriores y también presentaron varias ideas nuevas, como la importancia de la actitud hacia la denuncia de irregularidades en Kuala Lumpur. Los hallazgos también proporcionarán implicaciones teóricas y prácticas para los responsables de la formulación de políticas, organizaciones e instituciones para facilitar y respaldar las denuncias con la intención de mejorar la responsabilidad y la buena gobernanza. Los empleadores deben tomar medidas para implementar políticas internas que ofrezcan protecciones e incentivos suficientes a los denunciantes potenciales para alentar la denuncia interna.

Palabras claves: comportamiento de denuncias, preocupación por el medio ambiente, disponibilidad de productos, actitud.

Resumo

Este documento irá explorar alguns dos principais antecedentes que impulsionam a intenção de denúncia de funcionários públicos não executivos em Kuala Lumpur. A Malásia ficou em 62 entre 180 países no Índice de Percepção da Corrupção (TI) da Transparency International (TI) de 2017. Os denunciantes podem ser considerados como um recurso valioso para as organizações e podem ser benéficos para impedir delitos corporativos e atos questionáveis. No entanto, a literatura anterior sobre denúncias concentra-se sobretudo em responder a fatores relacionados com a denúncia, as consequências e as características dos denunciantes e existe uma escassez de pesquisas sobre a percepção dos funcionários do setor público em relação aos comportamentos de denúncia. O presente estudo tenta preencher a lacuna de pesquisa, concentrando-se em funcionários não executivos de nível inferior como potenciais denunciantes no setor público. Esta foi uma pesquisa quantitativa e usando um método de pesquisa, os dados foram coletados de uma amostra de 100 funcionários públicos em Kuala Lumpur. O software AMOS desenvolvido para análise da Modelagem de Equações de Estrutura (SEM) e SPSS foi utilizado. Com base nos coeficientes de trajetória padronizados do modelo estrutural, os achados revelaram que apenas as atitudes e normas subjetivas têm impacto significativo no comportamento de denúncia. No entanto, os resultados mostram que não existe relação direta entre o controle comportamental percebido e o comportamento de denúncia. As conclusões apoiaram os resultados de alguns estudos anteriores e também trouxeram várias novas ideias, como a importância da atitude em relação à denúncia em Kuala Lumpur. Os resultados também fornecerão implicações teóricas e práticas para os formuladores de políticas, organizações e instituições para facilitar e apoiar denúncias com a intenção de melhorar a prestação de contas e a boa governança. Os empregadores devem tomar medidas para implementar políticas internas para fornecer proteções e incentivos suficientes para potenciais delatores a fim de incentivar denúncias internas.

Palavras-chave: comportamento de denúncia, preocupação com o ambiente, disponibilidade de producr, atitude.

Introduction

Malaysia was ranked 62 among 180 countries in the Transparency International's (TI) Corruption Perception Index (CPI) 2017. In 2015, Malaysia was ranked 54 out of 168 countries (Bedi, 2018). Corruption is a threat to all countries and as stated by (Dreher & Herzfeld, 2005), corruption reduces productivity, undermines investors' confidence and lowers the economic growth of countries. In Malaysia, there is a growing concern that corruption is siphoning resources away from the economy (Pemandu, 2011). Corruption erodes public confidence in the ability of the Government and other key institutions in maintaining a fair playing field for all participants, and could dissuade private investment (Government Transformation Programme, 2018). Corruption also discourages greater participation in the national economy, and therefore has an adverse effect on Malaysia's talent pool. Based on the Transparency International CPI, Malaysia has a bad record and the Malaysian government has introduced a number of initiatives in the Government Transformation Programme (GTP 1.0) to transform the way the monitoring and enforcement of corruption, which addressed the issue from the top-down (Government Transformation Programme, 2018). But despite these numerous initiatives and strategies, Malaysia is still confronting the same problems as there is less evidence on the effectiveness of anti-corruption initiatives. Malaysia has an elaborate framework to fight corruption but the framework is not effective because the root cause of corruption in Malaysia is not addressed (Siddiquee, 2010). The results of surveys also suggest that the transformation process needs to be accelerated, and that more has to be done to raise public awareness about the issue on all levels, especially at the formative stages (Government Transformation Programme, 2018).

One of the solutions to deal with corruption is to encourage whistleblowing. Whistleblowing is an act of disclosing information on corruption and malpractices within an organization or a workplace. In most cases, information can be sensitive, leading to potential harm to the whistleblower (The Star Online, 2012). Hence, the whistleblower protection has been established by many governments to encourage informants to come out and help combat the scourge of corruption. The Malaysian Parliament

passed the Whistleblower Protection Act 2010 in May 2010. The Act is aimed at providing protection to whistleblowers who gave information of corrupt practices in the public and private sectors (The Star Online, 2012). The number of whistleblowers providing information or reports of corruption has increased significantly over the years ("More whistleblowers are coming forward", 2017). According to Malaysian Anti-Corruption Commission (MACC), the commission needs continuous and undivided support from Malaysians ("More whistleblowers are coming forward", 2017). However, recently concern was expressed that the Act is not able to protect whistleblowers (Johan, 2018). If these potential whistleblowers are not protected, they will not come forward with the information that they possess and if these people do not come forward with the information, wrongdoings within the organization may never be known (Johan, 2018).

Several studies have been undertaken on employees' perception and intention towards whistleblowing. (Dasgupta & Kesharwani, 2010) stated that whistleblowing can play a crucial role in protecting shareholder interests and when an employee of an organization makes public any illegal or illegitimate act of the organization, undesirable public scrutiny, legal action and regulatory act may result. Whistleblowing can be beneficial for deterring corporate wrongdoing and questionable acts and as such organizations that encourage whistleblowing can improve their effectiveness and efficiency (Kaplan & Schultz, 2007). Whistleblowers can be considered as valuable resource for organizations and studies have revealed a positive relationship between commitment and whistle-blowing (Alleyne, et al. 2013). (Berry, 2004) further asserted that organizations that encourage whistle-blowing can achieve a positive climate and culture change. Furthermore, organizations should build the necessary trust in the organization and an ethical work environment that enables the detection of organizational wrongdoing (Rothwell & Baldwin, 2006). (Lavena, 2016) stated that work environment that is positively associated with norm-based and affective work motives, but negatively associated with several key indicators of organizational culture, including perceptions of respect and openness, cooperativeness and flexibility in the work setting, and fair treatment and trust in supervisors' supports

whistleblowing. However, as stated by (Lavena,2016), the act of blowing the whistle on wrongdoing poses an ethical dilemma to the individual, the organization, and society (Alleyne,2016). In the workplace, whistleblowing may not always receive encouraging response from supervisors, peers and superiors (Liyanarachchi & Newdick, 2009). Whistleblowers can be 'branded' as either heroes with intention to protect the interests of the society or as traitors who act against the interests of the organization (Varelius, 2009) Whistle-blowing may also trigger accusations of leaking sensitive information, disloyalty and secrecy (Lovell, 2003). Therefore, some employees may fear from the consequences of whistleblowing. As stated by (Beard,2007), whistleblowers fear termination and sanctions from their company as well as their colleagues and many employees perceive that whistleblowing is an action against the interest of the organization. In addition, as stated by (Mesmer-Magnus & Viswesvaran ,2005) lower-level employees are uncomfortable about reporting fraud compared to upper-level employees because they lack the power to blow the whistle and effect changes in their organization.

Therefore, understanding the perceptions of lower level non-executive public servants towards whistleblowing is important because employees in the public service have a unique ethical responsibility to serve the country and public interest. It is believed that lower-level employees are considered as having the most potential as whistle-blowers in an organization. Thus, it is fundamental to shed light on how the work environment and values can influence the perception of public servants to whistleblowing relating to wrongdoing. However, past literature on whistle-blowing is mostly focused on answering factors relating to why whistleblowing occurs, the consequences and characteristics of the whistleblowers (Lavena, 2016; Salleh and Yunus; 2015).

Most studies regarding whistleblowing are emerging in a Western context (Park & Blenkinsopp,2009) and there is a dearth of research on the perception of public sector employees towards whistleblowing behaviors. In addition, the association between attitudes, perceived norms and perceived control towards whistleblowing intention has not been empirically tested among non-executive level employees in public sector in Malaysia. The

present study also attempts to fill the research gap by focusing on lower-level non-executive employees as potential whistle-blowers in the public sector. This article empirically examines the relationship between attitudes, perceived norms and perceived control towards with whistleblowing intention in public sectors in Malaysia. The findings should help organizations', specifically the public sector to improve their existing practices to support employees' perceptions towards whistleblowing.

Literature review

Whistleblowing behaviour

There are several definitions of whistleblowing behaviour in organizations. Whistleblowing also encompasses several illegal, illegitimate or improper practices in an organization. (Dasgupta & Kesharwani,2010) stated that a whistle-blower normally engages in whistleblowing on acts of wrongdoing that are considered immoral, illegal and illegitimate based on the perceptions of the whistle-blower. Similarly, (Daft, 2006) stated that whistle-blowing refers to an employee's disclosure of practices that are considered immoral, illegal or illegitimate. (Near et al., 2004) stated that a whistle-blower should perceive the nature of the wrongdoing to be critical and danger will be the outcome of the wrongdoing. The major types of wrongdoing identified by (Near et al., 2004) include stealing, waste, mismanagement, sexual harassment, safety problems, discrimination and legal violations. (Eaton & Akers ,2007), stated that whistleblowing refers to an act by an individual of reporting wrongdoing within an organisation to any internal or external parties. (Mesmer-Magnus & Viswesvaran ,2005) defined whistleblowing behaviour to the likelihood that employees of organisations will report unethical or illegal activities to people of authority in an organisation who can take action against the wrongdoing. Similarly, (Hellriegel et al., 2001) defined whistleblowing as reporting illegal or unethical acts by employees to people of authority who can take corrective measures in an organization. (Camerer,2001) stated that whistleblowing involves calling for attention towards wrongful acts where the intention is to avert any harm. Vershoor (2010) stated that whistleblowing is an open disclosure about significant wrongdoing made by a person who has perceived the wrongdoing in a particular role and discloses the wrongdoing to a person or agency of authority that capable of investigating

and correcting the wrongdoing. In addition, whistleblowing can be either internal or external reporting. Based on the various definitions, whistle-blowing refers to reporting illegal and illegitimate acts. In this study, whistleblowing was defined as an act by an individual within an organization to report wrongdoing within an organisation to either internal or external parties who can take action to correct the wrongdoing.

The Theory of Planned Behaviour can be connected to whistleblowing behaviour because the model is a link between attitudes, intention and behaviour that might influence a candidate to engage in whistleblowing (Ajzen, 1991). The Theory of Planned Behaviour is suitable for explaining whistleblowing intentions because it is an action performed based on a highly complex psychological process (Gundlach et al., 2003). The whistleblowing behaviour can be explained based on theories related to power relations and the theories of organizational justice (Dasgupta & Kesharwani, 2010). Based on the theory of power, (Dasgupta & Kesharwani, 2010) explained whistleblowing is a process of influence where the whistle-blower tries to exert his power to influence the organization or some of its members to stop the wrongdoing being committed. The Theory of Planned behaviour has been used to study behavioural intention in several disciplines including whistle-blowing but past studies revealed inconsistent results. A study by (Park & Blenkinsopp, 2009) showed that attitude, subjective norm, and perceived behavioural control all had significantly positive influence on internal whistleblowing intentions, but for external whistleblowing intentions only subjective norm was significant. (Zakaria et al., 2016) found that attitude influenced both internal and external whistleblowing intentions but subjective norm was found to positively influence internal whistle-blowing intentions, while perceived behavioural control positively influenced external whistle-blowing intention. On the contrary, another study by (Rustiarini & Sunarsih, 2017) indicated that perceived behavioural control plays a significant role on the whistleblowing intention but attitude and subjective norms were found to have insignificant effects on the whistleblowing intention.

Attitude and whistleblowing behaviour

Based on the Theory of Planned Behaviour, one of the factors that influence behavioural intention is attitude (Ajzen, 1991). Many definitions of attitude have been proposed. (Ajzen & Fishbein,

1977) stated that attitudes are held with respect to some aspect of the individual's world, such as another person, a physical object, behaviour, or a policy. Attitude refers to the degree to which a person has positive or negative feelings of the behaviour of interest and entails a consideration of the outcomes of performing the behaviour (Ajzen, 1991). Ajzen, 1991 explained that an attitude is a person's appraisal of how much he or she approves or disapproves of a specific behaviour. A person attitude is developed based on his or her beliefs about the behaviour under consideration by associating that behaviour with certain consequences. Based on the Theory of Planned Behaviour, the formation of attitude toward that behaviour is based on the beliefs about the consequences of a given behaviour (Ajzen, 1991). Prediction of behavior from attitudes is based on a general notion of consistency and it is consistent for a person who holds a favorable attitude toward some object to perform favorable behaviors with respect to the object (Ajzen & Fishbein, 1977). However, many people may have positive attitudes towards some object such as whistleblowing but not many will actually take action when the time comes to do so (Ajzen, 1987). As a proxy measure for whistleblowing behavior, some researchers resorted to use intention as intentions have proved to be better predictors of behavior than attitudes (Ajzen, 1987). Ajzen and Fishbein (1977) suggested that to predict behavior from attitude, the investigator has to ensure high correspondence between at least the target and action elements of the measures he employs.

Several studies found that there is a positive relationship between attitude and whistleblowing behaviour (Oh & Teo, 2010; Bogdanović & Tyll, 2016). A study by (Oh & Teo, 2010) found that attitude is one of the key factors underlying the intention to blow the whistle. The results of the study by (Bogdanović & Tyll, 2016) found a positive attitude toward whistleblowing and whistle-blowers. Furthermore, the study by (Bogdanović & Tyll, 2016) found that female students were more prone to whistleblowing than male students. Research by (Park & Blenkinsopp, 2009) found that attitudes towards whistleblowing affect whistleblowing intentions among police officers in South Korea. A study by (Kashif et al., 2018) revealed that attitude had a strong influence on intentions of customer service managers. (Winardi, 2013) further found that individual and situational factors successfully predicted a

whistle-blowing intention and the research results indicated that one of the five antecedents of whistle-blowing intention among lower-level civil servants in Indonesia was the attitude toward whistle-blowing. (Brink et al., 2017) further found that internal whistleblowing was driven by increased perceptions of responsibility to report a wrongful act, whereas external reporting was driven by increased perceptions of seriousness regarding the wrongful act. However, the results of a study by (Rustiarini & Sunarsih, 2017) found that attitude did not have significant impact on the whistleblowing intention.

There is also a debate among researchers on the influence of attitude towards internal and external whistleblowing. (Latan et al., 2018) argued that the intention of both internal and external whistleblowing depends on the individual-level antecedents that include attitudes toward whistleblowing. According to (Mesmer-Magnus & Viswervaran, 2005), internal whistleblowing poses less threat than public scrutiny resulting from external whistleblowing but it is often not welcome. On the other end, some researchers pointed out that external whistleblowing are considered more effective than internal whistleblowing (Apaza, & Chang, 2011). A study by (Zakaria et al., 2016) found that whistle-blowing intentions are significantly influenced by attitude but the study revealed that internal whistle-blowing intention was stronger. However, the results of a study by (Latan et al., 2018) support the argument that all the antecedents of individual levels that includes attitude towards whistleblowing can improve the intention to blow the whistle both internally and externally. Based on the past research findings discussed above and logically extending them, the following hypothesis was formulated for testing in the present study.

H1. Attitude exerts a positive influence on whistleblowing behaviour among non-executive public servants.

Subjective Norms and whistleblowing behavior

According to the Theory of Reasoned Action, behavioral intent which is the most significant predictor of human behavior is a function one's personal attitude and subjective norms (Ajzen & Fishbein, 1980). Ajzen (1991) defined subjective norm as a person's perception about the judgment of accessible referents on whether or not that person should perform certain behavior. Ajzen (1991) further explained that subjective

norms are a function of normative belief and motivation to comply with those referents. (Park & Levine, 1999) stated that subjective norms are comprised of normative beliefs, people's perceptions and motivations to comply and behave in a similar manner as their reference group. A person's belief that an individual or group around her/him will agree or disagree with the behavior is referred to as normative belief (Ajzen, 1991). In addition, motivation to agree or disagree with what will create social pressure to either practice or reject the behavior (Ajzen, 1991). In this study, subjective norms refer to the social pressure one feels to perform or not perform a particular behavior (Schwarzer, 2014).

Several past studies found a significant and positive relationship between subjective norms and whistle-blowing intention (Ponnu et al., 2008; Park & Blenkinsopp, 2009). A study by (Winardi, 2013) found that individual and situational factors successfully predicted a whistle-blowing intention. The study by (Winardi, 2013) indicated that subjective norms were one of the five antecedents of whistle-blowing intention among lower-level civil servants in Indonesia. Trongmateerut, and Sweeney (2013) also found a positive relationship between norms and whistleblowing behavior but the subjective norms for whistle-blowing were significantly different for American and Thai participants. Another study by (Kashif et al., 2018) found that subjective norms had a strong influence on the ethical intentions of customer service managers. However, the results of a study by (Rustiarini & Sunarsih, 2017) found that subjective norms did not have significant impact on the whistleblowing intention. There is also an ongoing debate among researchers on the influence of subjective norms towards internal and external whistleblowing intention. Results of a study by (Latan et al., 2018) supported the argument that all the antecedents of individual levels can improve the auditors' intention to blow the whistle (internally and externally). Similarly, (Ponnu et al., 2008) found that both internal and external whistleblowing intentions were significantly related to subjective norms. Based on another study by (Park & Blenkinsopp, 2009), subjective norms had significantly positive effects on both external and internal whistleblowing intentions. However, a study by (Zakaria et al., 2016) found that subjective norms positively influenced internal whistle-blowing intentions only. Based on the past research findings discussed above and logically extending them, the following

hypothesis was formulated for testing in the present study.

H2. Subjective Norms exert a positive influence on whistleblowing behavior among non-executive public servants

Perceived Behavioral Control and Whistleblowing behavior

Another factor in Ajzen's (1991) Theory of Planned Behavior is perceived behavioral control. Perceived behavioral control is an individual's perception of how difficult or easy it would be to perform a specific behavior such as whistleblowing (Ajzen, 1991). Based on the Theory of Planned Behavior, the greater the person's perceived behavioral control, the more likely he or she have the intention to perform the behavior (Ajzen, 1991). (Park & Blenkinsopp, 2009) explained that perceived behavioral control encompass control belief and perceived power. A person's beliefs about the presence or absence of factors that will encourage or inhibit the behavior are referred to as control belief (Ajzen, 1991). Control belief is weighted by evaluation of the power of the factor to facilitate or inhibit the behavior called perceived power (Ajzen, 1991). In this study, perceived behavior control refers to how an individual perceives how difficult it would be to blow the whistle on illegal or illegitimate acts in the organization.

Many studies have investigated the relationship between perceived behavioral control and whistle-blowing intention ((Ponnu et al., 2008 ; Park & Blenkinsopp 2009). A study by (Kashif et al., 2018) revealed that perceived behavioral control have a strongly influence whistleblowing intention. Results of a study (Rustiarini & Sunarsih ,2017) revealed there was a significant relationship between perceived behavioral control and whistleblowing intention of the whistleblowers. Another study by (Brown et al., 2016) which did not differentiate between external and internal whistle-blowing, revealed that perceptions of control over whistleblowing were positively related to whistleblowing intention. The study by (Park & Blenkinsopp ,2009) found that perceived behavioral control influences behavioral intentions. However the study by (Park & Blenkinsopp, 2009) found that perceived behavioral control only influences whistle-blowing intentions to internal audiences. Organizations prefer internal whistleblowing compared to external whistleblowing because

external whistleblowing can cause serious harm damage to the reputation of the organization (Park & Blenkinsopp, 2009). The study by (Park & Blenkinsopp ,2009) did not find a relationship between perceived behavioral control and whistle-blowing intentions to external audiences. On the contrary, another study by (Ponnu et al., 2008) found positive correlation between perceived behavioral control and both internal and external intentions towards whistleblowing. The study by (Ponnu et al., 2008) also found a linear relationship whereby the belief that the more the obstacles or risks to be faced in whistleblowing, the stronger were the respondents' intentions towards whistleblowing. Based on the past research findings discussed above and logically extending them, the following hypothesis was formulated for testing in the present study.

H3. Perceived Behavioral Control exert a positive influence on whistleblowing behavior among non-executive public servants

Methodology and research design

Research Design

This research is based on positivism philosophy. Positivism relates to the philosophical stance of the natural scientist (Saunders et al., 2009). In this study, with a deduction approach, a theory and hypotheses were developed. This is a quantitative study where quantitative analysis techniques that range from providing simple descriptive of the variables involved, to establishing statistical relationships among variables through complex statistical modelling were used (Saunders et al., 2009). This is a cross sectional study and a research strategy using the survey method was designed to collect data and test the hypotheses (Saunders et al., 2009). Collection of primary data was done using a self-administered questionnaire. This study adopted the survey method as the method for collecting data. The emphasis here was on studying to explain the relationships between the independent variables and the dependent variable. The reliability of a measure is established by testing for both consistency and stability and this was based on Cronbach's alpha which is a reliability coefficient that indicates how well the items in a set are positively correlated to one another. Confirmatory factor analysis (CFA) was used to test how well the measured variables represent the number of constructs (Awang, 2012). Data analysis was based on

descriptive and inferential statistics that were generated using SPSS and SEM AMOS tools.

Sampling Technique and Sample Size

The population for this study were non-executive public servants in Kuala Lumpur. Non probability sampling method was used and according to (Cavana et al., 2001), the non-probability methods in this study have a discrete advantage of rapidly accessing participants who are most likely to participate and give information. Convenience sampling was used because there is no publicly available list of civil servants. (Hair et al., 2006) suggests that the minimum sample size is 100 when considering models containing five or fewer constructs, each with more than three items; 150 when models contain seven or fewer constructs. It is generally regarded that 100 is the practical minimum size for using SEM (Hair et al., 2006). For structural equation modelling using AMOS, sample size should be at least five times the number of indicators (Pallant, 2011). For this study, the agreed sample size was 100 respondents.

Instrumentation

For current study, self-administered questionnaire was chosen due to its convenience, inexpensive and greater anonymity (Saunders et al., 2009). The purpose of the questionnaire was to generalize from a sample to a population to make inferences about the characteristics of the population (Saunders et al., 2009). The self-administered questionnaires were administered through internet or directly and delivered by hand and collected later (Saunders et al., 2009). The questionnaire consists of two sections. The first section is on three demographic variables (gender, marital status and age) were included. This second section measures the independent variables that are attitude, subjective norms and perceived behavioural control. The questions were adapted based on past studies by (Park & Blenkinsopp, 2009), (Bogdanović & Tyll, 2016; Anggraini et al., 2016). The fixed alternative questions required the respondents to choose the best answer based on a five- point Likert-type scale.

Data Collection

Self-administered questionnaires were used to collect virtually all data that was analysed by computer (Saunders, et al., 2009). Email

response rates may only approximate 25% to 30% without follow-up (Sheehan, 2001). Initially a total of 200 mails were sent through e-mail. A multimode approach to e-mail survey administration can enhance response rates (Sheehan, 2001). The direct distribute and collect method was used for respondents that could be reached personally. After one month, reminders were sent via email to the target respondents. The response rate was only 25 percent (50 respondents) at the end of the first month. The data collection was extended by another month and reminders were sent plus attempts were made to make direct appointments. A total of 75 questionnaires were received through mail and 30 were through direct distributed and collect method. A total of 5 questionnaires were removed due to omissions or errors. Only 100 questionnaires were usable and the rest were incomplete or inappropriate.

Data Analyses

The completed questionnaires were checked and coded for the purpose of statistical analysis. As stated by (Sekaran & Bougie, 2016), in data analysis there were three objectives: getting a feel for the data, testing the goodness of data, and testing the hypotheses developed for the research. The feel for the data gave preliminary ideas of how good the scales were, how well the coding and entering of data have been done, and so on (Sekaran & Bougie, 2016). Descriptive statistics was used to acquire a feel for the data by checking the central tendency and the dispersion. The mean, the range, the standard deviation, and the variance in the data gave the researcher a good idea of how the respondents have reacted to the items in the questionnaire and how good the items and measures are (Sekaran & Bougie, 2016). The AMOS software developed for analysing the Structure Equation Modeling (SEM) and SPSS were used to test present the model in a causal path diagram to show the hypothesized relationships among constructs of interest. Confirmatory Factor Analysis (CFA) which employs a set of measures to achieve the model fit was utilized (Hair et al., 2006). The CFA method was chosen because of its ability to assess the validity, unidimensionality, and reliability of a latent construct (Hair et al., 2006). SEM is an efficient method to perform CFA for measurement models, analyse the causal relationships in a structural model, and test the hypotheses for mediators (Awang, 2012). SEM is an efficient method to perform analyses of the causal relationships in a structural model and

tests the hypotheses (Awang, 2012). Using Amos Graphic interface, the structural model was created to test causal effects. The two sets of text output namely the standardized regression weights and the regression weights were examined.

Results

Demographic profiles of the respondents

The respondents included 57% (n=57) male and 43% (n=53) female. Majority of the respondents, 47% (n=47) were married. The respondents age included 43% (n=43) between the age range of 20 to 30 years, 30% (n=30) between the age range of 31 to 40 years and 27 (n=27) above the age of 40 years.

Reliability

Reliability is the extent to which a variable is consistent in what it is intended to measure (Hair et al., 2006). The Cronbach alpha coefficient calculated using SPSS software for the dependent variable was 0.775 and 0.775, 0.843 and 0.783 for attitude, subjective norms and perceived behavioral control. The Cronbach alpha value was above 0.7 is acceptable (Pallant, 2011). Pilot testing was done and this provided with some idea of the questionnaire's face validity (Saunders et al., 2009). For face validity, experts were asked to comment on the representativeness and suitability of the questions (Saunders et al., 2009).

Descriptive Statistics

Based on Table 1, the values of skewness and kurtosis values are within +3 and -3 standard deviations from its mean (Zikmund et al., 2013). The mean of all the variables is above 3.4 and the standard deviation is low.

Table 1- Descriptive Statistics

	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
					Statistic	Std. Error	Statistic	Std. Error
Intention	2.50	5.00	3.9550	.70027	-.014	.241	-.770	.478
Attitude	2.75	5.00	4.0925	.63728	-.118	.241	-.909	.478
Subjective Norms	2.25	5.00	3.8000	.69993	.216	.241	-.804	.478
Perceived Control	1.00	5.00	3.4900	.74867	-.103	.241	.484	.478

In Table 2, the regression weights indicate the estimate of beta coefficient which measures the effects of every exogenous construct on the endogenous construct. The path coefficient of Attitude to Whistleblowing Behavior is 0.44 and the effect is significant ($p < 0.05$). Thus, the hypothesis H1 is supported. The path coefficient

of Subjective Norms to Whistleblowing Behavior is 0.43 and the effect is significant ($p < 0.05$). Thus, the hypothesis H2 is supported. The path coefficient of Perceived Behavioral Control to Whistleblowing behavior is very low and the effects is not significant ($p > 0.05$). Thus, the hypothesis H3 is not supported.

Table 2- The Regression Path Coefficients between the constructs and its significance

Hypothesis Statement for Path Analysis	Estimate	P	Significance	Result of Hypothesis
H1. Attitude exerts a positive influence on whistleblowing behavior.	.44	.004	Significant	Supported
H2. Subjective Norms exert a positive influence on whistleblowing behavior	.43	.025	Significant	Supported

H3. Perceived Behavioral Control exert a positive influence on whistleblowing behavior	.07	.652	Not Significant	Not Supported
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Evaluating the fitness of the measurement model

In SEM, the Fitness Indexes reflect how fit is the model to the data (Hair et al., 2006). There are three model fit categories namely Absolute Fit, Incremental Fit, and Parsimonious Fit (Awang, 2012). The measures include Root Mean Square

Error of Approximation (RMSEA) and Comparative Fit Index (CFI). The results shown in Table 3 indicates that the model adequately fits the data and the indices indicates a good fit to the model (CFI=.908, RMSEA=.08). A RMSEA value of 0.8 indicates that only the model has not explained 8% of the variance in the data (Awang, 2012)

Table 3- Categories of model fit, level of acceptance and Index Values

Name of Category	Name of Index	Level of Acceptance	Actual Index Value	Accepted
Absolute fit	RMSEA	RMSEA<0.08	.082	Level achieved
incremental fit	CFI	CFI>0.09	.908	Level achieved
parsimonius fit	Chi-Square/ df	Chi-Square/ df < 3.0	1.662	Level achieved

Final structural model with standardized path coefficients

The factor loading for each item in a

measurement model to measure the latent constructs are shown in Figure 2 below. The entire items are having a factor loading of at least 0.5 and as such the fitness indexes for that measurement model are achieved.

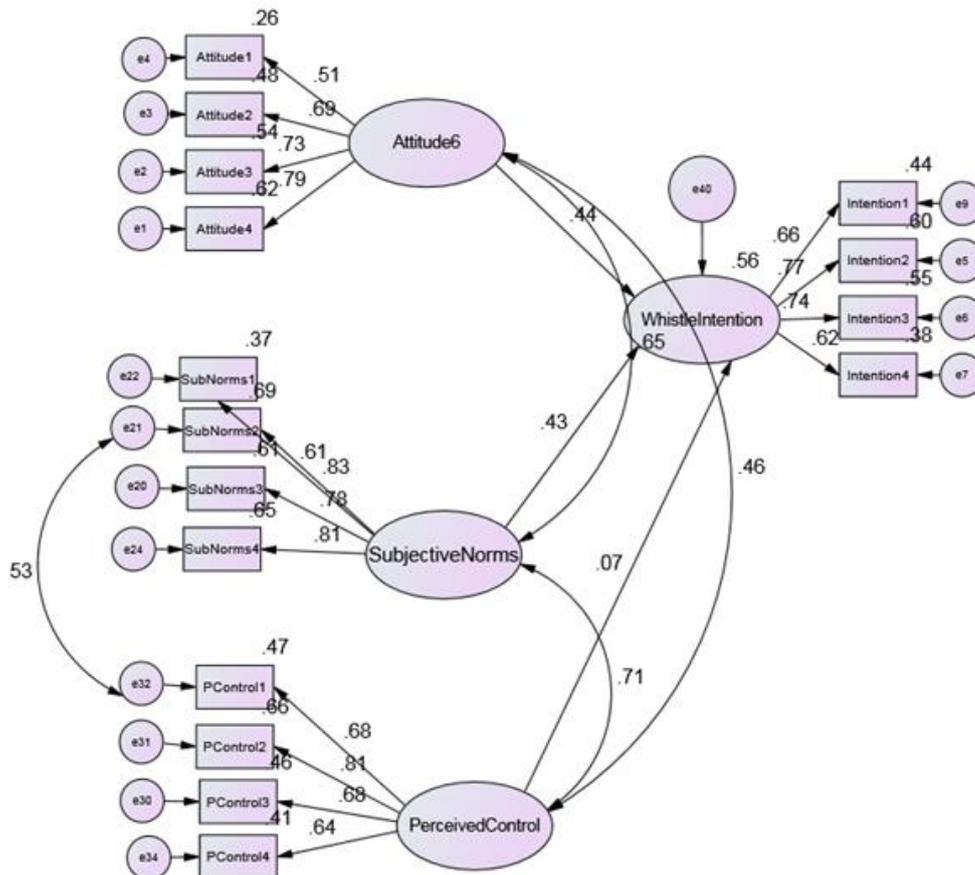


Figure 2- Final structural model with standardized path coefficients

Discussion and conclusion

In this study, attitude was hypothesized to influence whistle-blowing behavior. The results of this study supported the hypothesis ($\beta_1 = 0.44$, $p < 0.01$). The results of this study are consistent with several prior studies (Oh & Teo, 2010; Bogdanović & Tyll, 2016; Park & Blenkinsopp, 2009). This student revealed that attitude is the key determinant of whistleblowing behavior among public servants. Similarly, studies by (Kashif et al., 2018; Winardi, 2013) found that attitude is one of the key factors underlying the intention to blow the whistle. The study revealed that non-executive public servants have high concern towards illegal and illegitimate acts and therefore the more positive their attitude towards whistle-blowing, the more likely is their internal whistle-blowing intentions. It can be concluded that whistleblowing behavior was driven by increased perceptions of responsibility to report a wrongful act by public servants. Therefore, organizations should further instill employees with positive attitude towards whistle-blowing.

In this study, subjective norm was hypothesized to exert an influence whistle-blowing behaviour.

The results supported the hypothesis ($\beta_2 = 0.43$, $p < 0.05$) and were consistent with past studies ((Ponnu et al., 2008; Park & Blenkinsopp, 2009; Winardi, 2013). Therefore, as stated by (Ajzen, 2005), the employees' motivation to agree or disagree with what will create social pressure to either practice or reject the behavior is supported in this study. In this study, the subjective norm which is the social pressure one feels to perform or not perform a particular behavior is positive. Based on the results, greater subjective norms would increase the whistle-blowing intention among public servants. Therefore, it can be concluded that public servants have positive perceptions that other individuals people will agree if they report any illegal or illegitimate act.

In this study, perceived behavioural control was hypothesized to exert a positive influence on whistle-blowing behavior. The results did not support the hypothesis ($\beta_3 = 0.07$, $p > 0.05$) and deviated from past studies by ((Ponnu et al., 2008 & Kashif et al., 2018). This may be because public servants perceive that it is difficult to blow the whistle on illegal or illegitimate acts in the organization. (Lavena, 2016) also agreed that the act of blowing the whistle on

wrongdoing poses an ethical dilemma. Furthermore, as stated by (Liyanarachchi & Newdick, 2009), workplace, whistleblowing may not always receive encouraging response from supervisors, peers and superiors. There may be also fear that whistle-blowing may also trigger accusations of leaking sensitive information, disloyalty and secrecy (Lovell, 2003). Therefore, some employees may fear from the consequences of whistleblowing such as termination or other sanctions.

The findings will also provide theoretical and practical implications for policymakers, organizations and institutions to facilitate and support whistle-blowing with the intention of improving accountability and good governance. This research showed that the main predictor is whistleblowing behaviour among public servants is attitude. This research also revealed that subjective norms are an important predictor of whistleblowing behaviour. Therefore, the employers should take measures to implement internal policies to encourage whistle-blowing. This includes measures to support a person's perception about the judgment of accessible referents on whether or not that person should perform certain behaviour. The measures taken also encompass provision of sufficient protections and incentives to potential whistle blowers. This will further motivate public sector employees to come forward without fear and with honour to report the wrongdoings. The positive attitude of whistle-blowing can be a valuable resource for organizations in terms of employee commitment and involvement through providing beneficial information on organizational wrongdoings contribution for the betterment of the institutions. Risk management in organization such as reputation risk can be further mitigated by making it less likely that illegal or illegitimate acts will go undetected.

The findings of this study also have implications to Malaysian policymakers and lawmakers. This study revealed that employees may fear that whistle-blowing may trigger accusations of leaking sensitive information, disloyalty and secrecy. One of the measures proposed is to strengthen the existing whistle-blowing protection legislation. Whistle-blower Protection Act (2010) must provide further protection to whistle-blowers who gave information of corrupt practices in the public and private sectors by extending the protection to internal and external whistle blowers. The Act should ensure that organizations do not impose

policies and rules on internal whistle-blowing that curb or discourage whistleblowing behaviour.

Despite the significant findings of this study, there are some limitations. Firstly, in the present study only selected factors were considered to study the factors that influence on whistleblowing behaviour. There are other moderators and mediators such as age of borrowers that were not examined and should be examined in future studies. The data for this study was collected via a self-reported questionnaire that could be susceptible to bias. This study was carried out in Kuala Lumpur and the sample size of 100 respondents may not be sufficient to generalise the results. These limitations of this study provide directions for future research. For future studies, a more in-depth research on factors that affect whistleblowing intention can be undertaken. This study only covered non-executive level employees in the public sector. Extending the study to include executive level and employees in the public sector and employees engaged in other sectors may add further support to the findings. Future research should incorporate the factors such as culture, age differences, ethnic differences and religiosity to have a better understanding of the factors that influence whistleblowing behaviour. A mixed method approach is which can be either an explanatory sequential approach or an exploratory sequential approach is recommended to obtain and more in-depth information. Demographics such as education level and income could be further investigated to test the differences towards whistleblowing behaviour.

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