

WHISTLEBLOWING INTENTION AMONG PUBLIC SERVANTS: A PLS-SEM ASSESSMENT OF INDIVIDUAL AND CONTEXTUAL FACTORS IN MALAYSIA

INTENÇÃO DE DENÚNCIA ENTRE SERVIDORES PÚBLICOS: UMA AVALIAÇÃO PLS-SEM DE FATORES INDIVIDUAIS E CONTEXTUAIS NA MALÁSIA

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Abstract

The purpose of this study is to determine the relationship between antecedent factors (i.e., policy and procedure, training, responsiveness of management, seriousness level of wrongdoing, knowledge) and whistleblowing intention. This study utilized the theory of prosocial behaviour

Resumo

O objetivo deste estudo é determinar a relação entre fatores antecedentes (ou seja, política e procedimento, treinamento, responsividade da gestão, nível de gravidade da infração, conhecimento) e a intenção de denunciar. Este estudo utilizou a teoria do comportamento pró-



where the whistleblowing intention influenced by the individual determinant (knowledge) and contextual determinants (policy and procedure, training, responsiveness of management, seriousness level of wrongdoing). Data were analyzed using structured partial least squares modelling (PLS-SEM) where Smart PLS version 4 statistical software was used for the PLS-SEM analysis. In this quantitative study, data were collected using a self-administered questionnaire and the sample included 55 public sector employees in Malaysia. The findings revealed that the antecedent factors of training and knowledge were significantly related to whistleblowing intention among public sector employees. On the other hand, this study found that antecedent factors of policy and procedure, responsiveness of management and seriousness level of wrongdoing were not significantly influence whistleblowing intention. Due to several limitations in this study, it is suggested for future research to extend the study in a larger scope, examine other variables which may influence whistleblowing intention as well as to include moderating or mediating variables. It is vital for the regulators to efficiently and effectively provide whistleblowing training to increase the whistleblowing intention. Besides, the government should promote the whistleblowing campaign and increase the awareness among public sector employees regarding the benefits, important, and process of whistleblowing.

Keywords: Whistleblowing. Policy and Procedure. Training. Responsiveness of Management. Seriousness Level of Wrongdoing. Knowledge. Malaysia.

social, onde a intenção de denunciar é influenciada pelo determinante individual (conhecimento) e pelos determinantes contextuais (política e procedimento, treinamento, responsividade da gestão, gravidade da infração). Os dados foram analisados usando modelagem de mínimos quadrados parciais estruturados (PLS-SEM), onde o software estatístico Smart PLS versão 4 foi utilizado para a análise PLS-SEM. Neste estudo quantitativo, os dados foram coletados utilizando um questionário autoaplicável e a amostra incluiu 55 funcionários do setor público na Malásia. Os resultados revelaram que os fatores antecedentes de treinamento e conhecimento estavam significativamente relacionados à intenção de denunciar entre os funcionários do setor público. Por outro lado, este estudo encontrou que os fatores antecedentes de política e procedimento, a capacidade de resposta da gestão e o nível de gravidade da infração não influenciaram significativamente a intenção de denunciar. Devido a várias limitações neste estudo, sugere-se que pesquisas futuras ampliem o estudo em uma escala maior, examinem outras variáveis que possam influenciar a intenção de denunciar, bem como incluam variáveis moderadoras ou mediadoras. É vital que os reguladores forneçam treinamento sobre denúncia de forma eficiente e eficaz para aumentar a intenção de denunciar. Além disso, o governo deve promover a campanha de denúncia e aumentar a conscientização entre os funcionários do setor público sobre os benefícios, a importância e o processo de denúncia.

Palavras-chave: Denúncia. Política e Procedimento. Treinamento. Responsividade da Gestão. Nível de Gravidade da Irregularidade. Conhecimento. Malásia.

1 INTRODUCTION

1.1 Background of whistleblowing intention and motive of study

Corruption, integrity and other unethical misconduct are the continuous worldwide issue faced by management either in the private and public sector. The public sector has always been associated with issues of corruption, integrity, and other unethical

behaviour because they are the executive body that manages and uses public funds. In order to measure perceived levels of public sector corruption, the Corruption Perception Index (CPI) is the most popular widely used worldwide for the global corruption ranking. Malaysia's CPI received a score of 47 on a scale from 0 (highly corrupt) to 100 (very clean) in 2022, ranked in 61st position out of 180 countries (Transparency International, 2023). This demonstrates that Malaysia's public sector is not doing enough to effectively combat malpractices and corruption. As a result, it will diminish the government's organization's credibility (Nawawi & Salin, 2018). It is of the utmost importance to develop strong and effective integrity systems in the public sector to ensure that the misconduct of corrupt individuals does not undermine society's confidence in the entire system of government (Moreira, 2019). Therefore, it is recommended that one way to combat wrongdoings like corruption is through whistleblowing (Md. Lazim *et al.*, 2022). This is supported by Zakaria *et al.* (2021), which stated that any unethical behaviour that could endanger or otherwise harm the public interest should be disclosed and reported.

Whistleblowing can be referred to as the disclosure behaviour made by members of an organization related to illegal practices of the organization (Tyas & Utami, 2020). In order to against the continuous issues of integrity and corruption, the Malaysian government has developed a National Anti-Corruption Plan (NACP) in 2019, with three specific goals: Accountability and Credibility of Judiciary, Prosecution and Law Enforcement Agencies; Efficiency and Responsiveness in Public Service Delivery, and Integrity in Business. Whistleblowing is included in this national agenda as one of the strategies to eliminate corruption and unethical behaviour misconduct. This is proved by Md. Lazim *et al.* (2022), who stated that one of the best ways to curb misconduct in an organization is by whistleblowing. Governments have numerous plans in place to fight corruption, but their consistent and effective implementation is insufficient (Transparency International, n.d.).

Due to the potential risks to consider, however, not everyone has the courage to come forward as a whistleblower. Whistleblowers or those who expose illegal activity sometimes are not welcomed in an organization. They will receive a bad reputation as troublemakers and face several risks. This is owing to the possibility of a whistleblower being fired, blacklisted, arrested, sued, or, in the worst-case scenario, subjected to an assault or homicide (Zainol *et al.*, 2018). Therefore, it is a complex decision making

because the employee will consider the potential implication once they blow the whistle. A person effectively does a cost-benefit analysis while considering whether to raise the alarm (Miceli & Near, 1992). People will make an evaluation of the potential positive implication and negative implication before they make a decision to report. Dozier and Miceli (1985) indicate that the variables such individual and situational factors will influence the whistleblowing decision-making process. Hence, there are a variety of potential factors that may influence whistleblowing intention among the public sector employees (Abdullah Sani *et al.*, 2022).

By underpinning the theory of prosocial behaviour, the current study examines the individual and contextual antecedent factors influencing the whistleblowing intention among public sector employees in Malaysia. The factors included in this study are policy and procedure, training, responsiveness of management, seriousness level of wrongdoing and knowledge. The results of this study will assist the government to encourage the whistleblowing among public sector employees as well as to achieve the National Anti Corruptions Plan and improve the ranking and performance in CPI. On the other hand, this result will enhance the body of knowledge regarding the whistleblowing literature.

2 LITERATURE REVIEW

2.1 Whistleblowing intention

Whistleblowing is defined as an activity to inform on illegal and unethical behaviours that happen within the organization (Cho & Song, 2015). The intention should be established before engaging in actual behaviour or action because the latter will be influenced by the original intention (Indriani *et al.*, 2019). Thus, the whistleblowing intention should take place before engaging with the actual whistleblowing behaviour. Therefore, whistleblowing intention is referred to as the possibility that someone will choose to report the perceived wrongdoing (Zhang *et al.*, 2009). As the difficulties to access the information of actual whistleblowers (Chiu, 2003; Alleyne *et al.*, 2013) due to sensitive and strictly confidential information, many of previous researchers shifted to the whistleblowing intention as the best proxy to actual behaviour (Alleyne *et al.*, 2017).

One of the most challenging issues an organization encounters in accomplishing its goals and objectives is misbehaviour, such as corruption and any other unethical behaviour. In dealing with this inappropriate behaviour, the information provided by the internal employee is seen as helpful advice and information for the management so that they are aware of the problems and wrongdoings that occur within their company. Therefore, Basri *et al.* (2017) claimed that whistleblowing is an internal control system that is a way to reduce or eradicate fraud and wrongdoings in an organization. As the whistleblowing is a difficult decision that is susceptible to harm and risk, numerous research has been carried out to understand the motivating variables that might encourage and attract the potential whistleblower to come forward.

2.2 Policy and procedures

Whistleblowing policy and procedure are the internal communication channels in encouraging the employees to disclose wrongdoing that happen within the organization (Barnett *et al.*, 1993). These policy and procedure will be used as strategies and guidelines to create the environment required for the effective management of whistleblowing (Barnett, 1992). Policy and procedure should communicate the organization's expectation on their employee regarding whistleblowing and should explain clearly the whole process of the whistleblowing procedure to ensure the employee understands their role in the organization to combat misconduct. Hassink *et al.* (2007) suggested that the fundamental elements of effective and fair whistleblowing policy should be included are the nature of violations to be reported, officials or bodies to whom wrongdoing should be reported, reporting guidelines and formalities, confidentiality and anonymity, protection from retaliation and investigation details. The relationship between policy and procedure, and whistleblowing intention has been studied earlier and many researchers found that the availability of the whistleblowing policy will boost the likelihood of whistleblowing among the internal employees (Previtali & Cerchiello, 2022; Li *et al.*, 2020; Ismail *et al.*, 2018). Hence, the first hypothesis derived as below;

H1: *There will be a significant relationship between policy and procedure and whistleblowing intention among public sector employees in Malaysia*

2.3 Training

Nowadays, organizations invest billions of dollars annually in staff training (Brown, 2013) to enhance the employee's performance as well as improving the organization's performance. Basically, training is defined as the systematic process of gathering knowledge, principles, beliefs, or behaviours that improve performance (Goldstein, 1993). The knowledge they acquired during this training will assist them in ethical decision making in the future. Whistleblowing is a complex situation because the employee who disclose the wrongdoing might face potential threat and a variety of retaliation (Al-Haidar, 2020). Therefore, it is important for the organization to provide training to reduce the pressures and constraints related to the natural discomfort felt by whistleblowers (Previtali & Cerchiello, 2022). On the other hand, training is one of the means for the company to inform their employees the values of their policy and procedures (Zarefar *et al.*, 2020). Once the whistleblowing policy and procedure which consist of the organizational expectation and values have been developed, training will be provided to ensure the objective and goal will be achieved. The relationship between training and whistleblowing intention has been studied earlier and many researchers concluded that training provided by the organization as a determinant influencing whistleblowing intention (Previtali & Cerchiello, 2022; Kwon *et al.*, 2021; Ismail *et al.*, 2018). Hence, the second hypothesis derived as below;

H2: There will be a significant relationship between training and whistleblowing intention among public sector employees in Malaysia

2.4 Responsiveness of management

Employees have their own expectations of their management based on experience and belief. They anticipate that their company will treat the allegations of wrongdoing seriously and respond firmly to such reports (Scheetz, 2016). Employees will anticipate the same seriousness from management when they are serious about accomplishing something that will benefit the organization. The management's effective handling of the reports and positive response demonstrates their commitment to rooting out corruption and unethical behaviour within the company. When organizations get the report, they

must conduct a comprehensive investigation into the issue. After then, the matter should be settled, and the whistleblowers must be informed of the results (Mrowiec, 2022). The previous management's response in handling whistleblowing will determine the employee's reaction in the future (Goldsmith, 2015). This is supported by Scheetz (2016) which stated that one employee's experience exposing unethical behaviour will undoubtedly have an impact on the decisions made by others in similar circumstances. People tend to be reluctant to disclose any information again in the future if their prior whistleblowing resulted in a poor consequence (i.e., non-serious approach) because they believe the management will not be serious in resolving the issue (Scheetz, 2016). People tend to be motivated to report any observed wrongdoing that occurs within the organization if the previous whistleblowing resulted in a positive outcome (i.e., satisfactory in handling the reports) (Alleyne *et al.*, 2017), as they believe that the management will handle their reports well (Kaptein, 2022). The relationship between responsiveness of management and whistleblowing intention has been studied earlier and many researchers concluded that how management handling the reports (Kaptein, 2022; Alleyne *et al.*, 2017; Goldsmith, 2015) and management seriousness (Baljija & Rustemi, 2021; Naufal *et al.*, 2019) will influence the whistleblowing intention. Hence, the third hypothesis derived as below;

H3: *There will be a significant relationship between responsiveness of management and whistleblowing intention among public sector employees in Malaysia*

2.5 Seriousness level of wrongdoing

Seriousness level of wrongdoing refers to the individual's evaluation and assessment on the seriousness of the wrongdoing is determined based on the characteristics of the issue, possible harm and negative outcomes (Curtis, 2006). Jones (1991) indicated that seriousness of the issue influences an individual's judgement in decision-making. This means that when someone is considering blowing the whistle, they will first measure the seriousness of the misconduct they have observed. There are various methods for determining the seriousness of wrongdoing. A person is more likely to disclose a significant issue than a non-serious one because they anticipate greater damages for the organization if it is not reported (Hanif & Odiatma, 2017). Some

behaviours, such as sexual harassment, racial discrimination, or age discrimination, could be deemed serious issues regardless of the monetary worth of the conduct (Brink *et al.*, 2015). On the other hand, Graham (1986) discovered that while measuring the seriousness level of conduct, a person should objectively assess the characteristics, frequency, and potential effects on other employees of the organization caused by the unethical behaviour. As a result, people's perceptions of the seriousness of wrongdoing will vary from one another, which will affect their decision, whether to report it or not. The relationship between seriousness level of wrongdoing and whistleblowing intention has been studied earlier and many researchers discovered that the whistleblowing intention is influenced by seriousness level of wrongdoing (Khan *et al.*, 2022; Naufal *et al.*, 2020; Zamzami *et al.*, 2019). Hence, the forth hypothesis derived as below;

H4: *There will be a significant relationship between seriousness level of wrongdoing and whistleblowing intention among public sector employees in Malaysia*

2.6 Knowledge

Individual's decision making will be influenced by their understanding. Thus, it is crucial for a person to have a sense of what is morally and ethically correct while making decisions (Sankovic, 2018). The employees should understand the importance of whistleblowing in their organization and be aware of the whistleblowing policy. This includes the knowledge on the belief that whistleblowing as a method to fight unethical behaviour and the knowledge on the reporting process and procedure. The knowledge possessed by a person regarding the importance of whistleblowing and awareness of the process and procedure will assist them in their decision making whether to report the observed wrongdoing or not. People might believe that whistleblowing is a means to eliminate unethical conduct and corruption in public sector administration, but there is a low level of whistleblowing program awareness being implemented by the government (Okafor *et al.*, 2020). Okafor *et al.* (2020) suggested that the governments should use social media, television and radio advertising, billboards, seminars and posters to promote the whistleblowing campaign and raise the awareness regarding the importance, benefits and process of whistleblowing. The relationship between knowledge and whistleblowing has been studied earlier and many researchers discovered that the whistleblowing

intention is influenced by knowledge (Baljija & Rustemi, 2021; Chang *et al.*, 2017). Hence, the fifth hypothesis derived as below;

H5: *There will be a significant relationship between knowledge and whistleblowing intention among public sector employees in Malaysia*

2.7 Underpinning theories

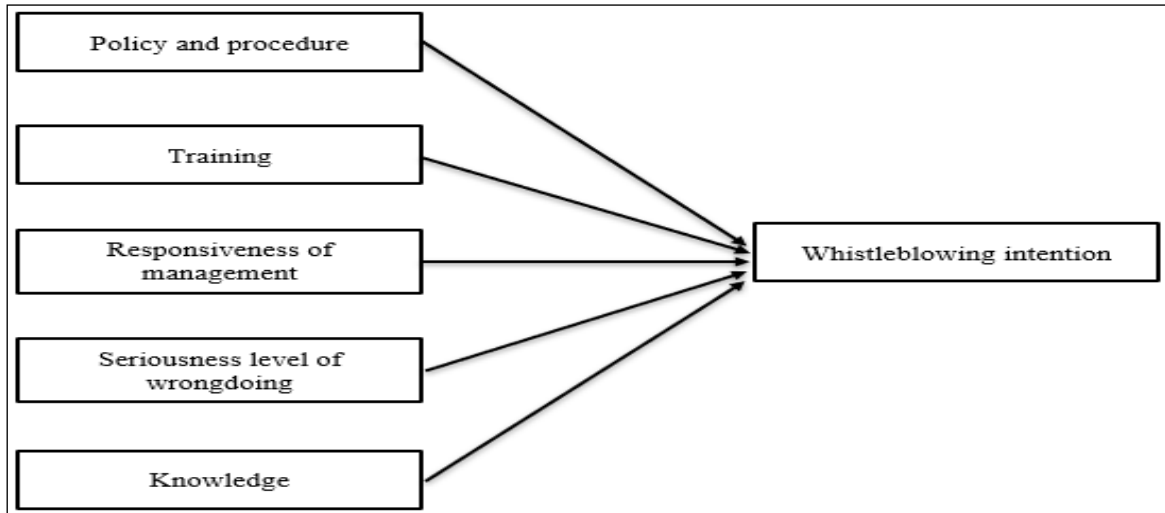
2.7.1 Theory of prosocial behavior

The definition of prosocial behaviour given by Brief and Motowidlo (1986) is a behaviour or action carried out by a member towards another person or organization to which he or she is attached with the purpose of promoting well-being. Many previous whistleblowing studies utilize the theory of prosocial behaviour because whistleblowing behavior is a form of prosocial behaviour. This behaviour (whistleblowing) involves both selfish (egoistic) and unselfish (altruistic) motives on the part of whistleblowers (Dozier & Miceli, 1985). The intention of the individual who performs this behaviour is to satisfy the individual's motive and to provide benefit to others. Same goes whistleblowing, the ultimate objective is to eliminate and curb the unethical conduct and wrongdoings behavior that happen within organization. In determining the factors influencing whistleblowing intention, Nur'aini and Pujiningsih (2021) suggested applying the theory of prosocial behaviour which consists of individual determinants and contextual determinants. The individual determinants and contextual determinants are the two categories of antecedent determinants that constitute the theory of prosocial behaviour (Brief & Motowidlo, 1986). Individual determinants are the factors that come from the individual while the institutional, organizational, and environmental determinants are labelled as the contextual determinants (Brief & Motowidlo, 1986). Therefore, knowledge is categorized as individual determinants while policy and procedure, training, responsiveness of management and seriousness level of wrongdoings is categorized as contextual determinants.

3 PROPOSED RESEARCH FRAMEWORK

Figure 1

Conceptual framework



4 RESEARCH METHODOLOGY

Quantitative research has been designed and an online survey was employed as an instrument to gather data. The target respondents for this research are public sector employees in Kedah and Penang. Cluster sampling method is used for collection of data which the participant divided by the state of workplace. Roscoe (1975) suggested that sample size larger than 50 and less than 500 are appropriate for most studies. Therefore, 55 survey questions were given back and can be used to analyse. Participants were asked to rate the degree to which he agreed with each of the statements using a 6-point Likert scale. In total, there were 29 items that have been used to measure six variables. A Smart Partial Least Square (Smart-PLS) was used to analyse the data.

4.1 Measurement

This study adopted measurement questions from previous research and adapted based on suitability of this study. 6 points Likert's scale range from extremely disagree to extremely agree were used to measure the variables in this study. Chomeya (2010)

stated that to emphasize the discrimination and reliability high, therefore the researcher should use the 6 points Likert's scale as to ease the respondents to choose the answer as there is no neutral point.

Five constructs such as (1) "I will report the workplace misbehaviour to the appropriate people within the organization" (2) "I will tell my supervisor about workplace misbehaviour" and other constructs were taken from Otchere *et al.* (2022) to measure the dependent variable, which is whistleblowing intention. Meanwhile, six constructs for policy and procedure were taken from Hassink *et al.* (2007), constituting statements such as (1) "My organization explained the nature of misbehaviour to be reported" and (2) "My organization informed the officials or bodies to whom misbehaviour should be reported" In addition, six items for measuring training adapted from Rajeevan (2020) and Ismail *et al.* (2018), which include constructs such as (1) "I have the opportunity to partake in internal training programs on ethical and code of conduct organized by the internal staff." and (2) "I am confident in the internal reporting structure within the firm influenced by the training that I receive" .

Moreover, five measurements were taken from Kaptein (2020) to represent responsiveness of management, which includes statements such as (1) "I believe appropriate action would be taken if I report a misbehaviour" and (2) " I believe my report would be handled confidentially if I report a misbehaviour". The measurement for seriousness level of wrongdoing, was adopted and adapted from Arlita (2020) with statements such as (1) " Sexual harassment is a serious wrongdoing" and (2) " I will report if I have been harassed or saw or noticed on sexual harassment" Subsequently, as for the knowledge variable, four constructs from Alleyne *et al.* (2017) and Azhari (2014) were used and the list includes the following items: (1) " I am aware with whistleblowing legislation in Malaysia", (2) "I perceive reporting misbehaviour as being ethical" and two more items.

5 RESULTS

5.1 Descriptive analysis

5.1.1 Gender analysis

Table 1

Gender

Gender	Number	Percentage
Male	29	52.73%
Female	26	47.27%
Grand Total	55	100%

Source: Authors own work

There were 29 male employees involved in this study, which is equivalent to 52.73%, while the other 26 respondents are female employees, which is equivalent to 47.27%. Overall, the majority participants involved in this study were male employees.

5.1.2 Age analysis

Table 2

Age

Age	Number	Percentage
18 - 20 years old	0	0%
21 - 30 years old	10	18.18%
31 - 40 years old	28	50.91%
41 - 50 years old	16	29.09%
51 - 60 years old	1	1.82%
Grand Total	55	100%

Source: Authors own work

In this study, there were 10 employees ranging from 21-30 years old, which is equivalent to 18.18%, while the other 28 employees involved in this study were 31-40 years old, which is equivalent to 50.91%. There were 16 employees involved in this study ranging from 41-50 years old, which is equivalent to 29.09%. Furthermore, only one employee aged from 51-60 years old took part in this study, which is equivalent to 1.82%.

5.1.3 State of workplace analysis

Table 3

State of Workplace

State of workplace	Number	Percentage
Penang	27	49.09%
Kedah	28	50.91%
Grand Total	55	100%

Source: Authors own work

A total of 27 employees who currently working in Penang were involved in this study, which is equivalent to 49.09%, while the other 28 employees currently working in Kedah, which is equivalent to 50.91%.

5.1.4 Service period analysis

Table 4

State of Workplace

Service period	Number	Percentage
0 - 10 years	28	50.91%
11 - 20 years	20	36.36%
21 - 30 years	6	10.91%
30 years and above	1	1.82%
Grand Total	55	100%

Source: Authors own work

A total of 27 employees who currently working in Penang were involved in this study, which is equivalent to 49.09%, while the other 28 employees currently working in Kedah, which is equivalent to 50.91%.

5.2 Measurement model

5.2.1 Reliability and convergent validity

The acceptable of internal consistency of Composite Reliability is 0.70 while Cronbach’s Alpha is 0.60 (Hair *et al.*, 2022). Then, all constructs were above 0.70 and

this met with the rule of thumb for Composite Reliability and all constructs in Cronbach's Alpha also met with the rule of thumb larger than 0.60.

Then, for Average Variance Extracted (AVE), Hair *et al.* (2014) stated that AVE value should be greater than 0.50. It explains that a latent variable is able to explain more than half of the variance of its indicators on average. Thus, all constructs in this study have a value of AVE larger than 0.50 indicating that they are met the acceptable standard of convergent validity.

Table 5

Confirmatory Factor Analysis (CFA)

Construct	Items	Cronbach's alpha	Composite reliability	Average Variance Extracted (AVE)
Whistleblowing intention	5 items	0.830	0.880	0.597
Policy and procedure	6 items	0.911	0.931	0.692
Training	5 items	0.919	0.939	0.756
Responsiveness of management	5 items	0.937	0.951	0.796
Seriousness level of wrongdoing	4 items	0.708	0.815	0.527
Knowledge	4 items	0.810	0.874	0.637

Source: Authors own work

5.2.2 Discriminant validity

Discriminant validity refers to the extent to which a group of items estimate only one construct and how this construct is distinctly estimated (Hair *et al.*, 2022). Discriminant validity was tested through heterotrait-monotrait ratio of correlations (HTMT), cross loadings and the criteria suggested by Fornell and Larcker (1981). All constructs in this study have a value of HTMT below 0.90 and this met with the rule of thumb proposed by Henseler *et al.* (2015). For the cross loadings, all values load higher on the construct measured by the indicator. The values demonstrate that they are not only higher than the other value's construct, but the values also do not have a strong connection with another construct as suggested by Hair *et al.* (2022). For the Fornell-Larcker criterion, all AVE value was exceeded with any other construct as suggested by Fornell and Larcker (1981). Table 2.0 indicates that the bold value of each construct in this study is higher than the correlation value among the constructs. Having such results confidently confirms that the model has adequate reliability and validity.

Table 6

Discriminant Validity

	Knowledge	Policy and procedure	Responsiveness of management	Seriousness level of wrongdoing	Training	Whistleblowing intention
Knowledge	0.798					
Policy and procedure	0.483	0.832				
Responsiveness of management	0.255	0.780	0.892			
Seriousness level of wrongdoing	0.456	0.264	0.279	0.726		
Training	0.433	0.585	0.499	0.270	0.869	
Whistleblowing intention	0.579	0.512	0.460	0.397	0.622	0.773

Source: Authors own work

5.3 Structural analysis

Figure 2 shows the relationship of policy and procedure, and whistleblowing intention in this study. The R2 shows 0.538 indicates that this model is substantial (Cohen, 1988). The result shows that policy and procedure ($\beta = -0.065$, t -value = 0.294, $p > 0.05$) are insignificantly related to whistleblowing intention. The effect size f^2 also shows below 0.02 and which it can be indicated as no effect towards whistleblowing intention (Cohen, 1988). Therefore H1 was rejected. This result is inline with a study conducted by Rajeevan (2020) which found that policies are not significant towards whistleblowing.

Figure 2

Relationship between policy and procedure, and whistleblowing intention

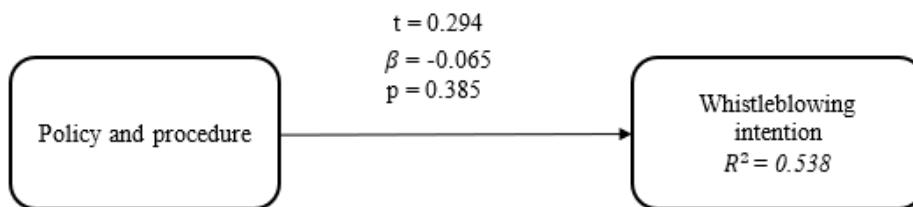


Figure 3 shows the relationship of training and whistleblowing intention in this study. The R2 shows 0.538 indicates that this model is substantial (Cohen, 1988). The

result shows that training ($\beta = 0.380$, $t\text{-value} = 2.348$, $p < 0.05$) are significantly related to whistleblowing intention. The effect size f^2 also shows 0.192 which can be indicated as a medium effect towards whistleblowing intention (Cohen, 1988). Therefore H2 was accepted. This result is inline with a study conducted by Previtali and Cerchiello (2022) which found that training is significant towards whistleblowing.

Figure 3

Relationship between training and whistleblowing intention

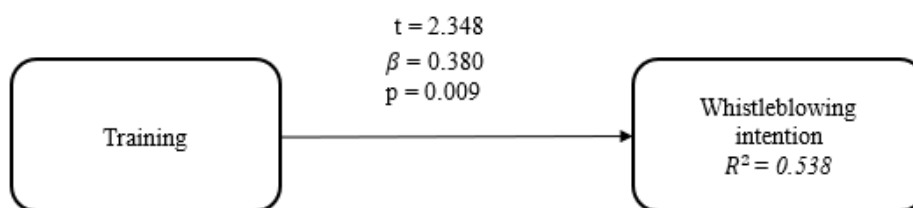


Figure 4 shows the relationship of responsiveness of management and whistleblowing intention in this study. The R^2 shows 0.538 indicates that this model is substantial (Cohen, 1988). The result shows that responsiveness of management ($\beta = 0.206$, $t\text{-value} = 0.971$, $p > 0.05$) are insignificantly related to whistleblowing intention. The effect size f^2 also shows 0.032 which can be indicated as a weak effect towards whistleblowing intention (Cohen, 1988). Therefore H3 was rejected. This result is inline with a study conducted by Salleh and Yunus (2015) which found that responsiveness of management is not significant towards whistleblowing.

Figure 4

Relationship between responsiveness of management and whistleblowing intention

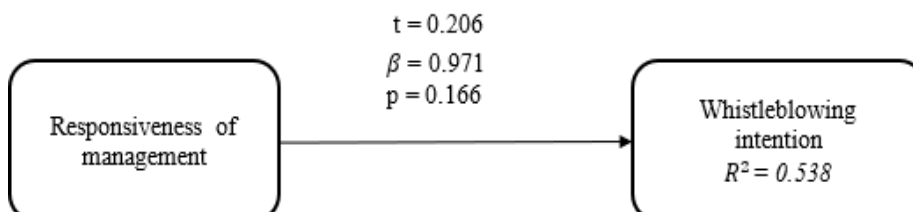


Figure 5 shows the relationship of seriousness level of wrongdoing and whistleblowing intention in this study. The R2 shows 0.538 indicates that this model is substantial (Cohen, 1988). The result shows that the seriousness level of wrongdoing ($\beta = 0.094$, t-value = 0.841, $p > 0.05$) are insignificantly related to whistleblowing intention. The effect size f^2 also shows below 0.02 which can be indicated as no effect towards whistleblowing intention (Cohen, 1988). Therefore H4 was rejected. This result is inline with a study conducted by Arlita (2022) which found that the seriousness level of wrongdoing is not significant towards whistleblowing.

Figure 5

Relationship between seriousness level of wrongdoing

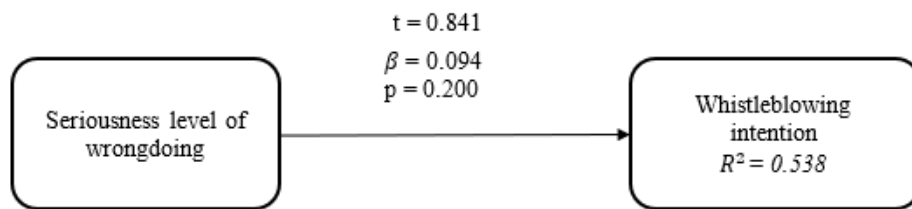
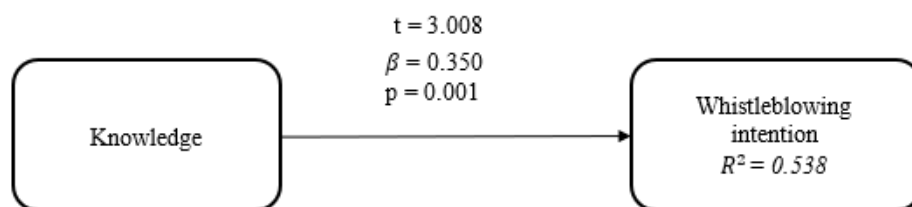


Figure 6 shows the relationship of knowledge and whistleblowing intention in this study. The R2 shows 0.538 indicates that this model is substantial (Cohen, 1988). The result shows that knowledge ($\beta = 0.350$, t-value = 3.008, $p < 0.05$) are significantly related to whistleblowing intention. The effect size f^2 also shows 0.152 which can be indicated as a medium effect towards whistleblowing intention (Cohen, 1988). Therefore H5 was accepted. This result is inline with a study conducted by Chang *et al.* (2017) which found that knowledge is significant towards whistleblowing.

Figure 6

Relationship between knowledge and whistleblowing intention



6 DISCUSSIONS AND CONCLUSION

The influence of independent variables on the dependent variable is 53.8% (R²), while the remaining 46.2% is influenced by other variables not used in this study. The research results indicated that the antecedent factors of training had a significant relationship towards whistleblowing intention. From the result (path coefficient), it explained that the higher the training provided by the management, the higher the whistleblowing intention would be. This result indicated that respondents will be encouraged to do whistleblowing when they have sufficient whistleblowing training provided by the organization. This result is parallel with the study conducted by Previtali and Cerchiello (2022).

The research results indicated that the antecedent factors of knowledge had a significant relationship towards whistleblowing intention. From the result (path coefficient), it explained that the higher the whistleblowing knowledge, the higher the whistleblowing intention would be. This result indicated that respondents will be encouraged to do whistleblowing when they possess a good knowledge on the whistleblowing. This result is parallel with the study conducted by Chang *et al.* (2017).

The research results indicated that the antecedent factors of policy and procedure, responsiveness of management and seriousness level of wrongdoing had no significant relationship towards whistleblowing intention. This result explained that the whistleblowing intention among respondents is not influenced by the policy and procedure, responsiveness of management and seriousness level of wrongdoing. This result is parallel with the study conducted by Rajeevan (2020), Salleh and Yunus (2015) and Arlita (2022) respectively.

As its implication, the research results could be taken into consideration for the organization to efficiently and effectively provide whistleblowing training to increase the whistleblowing intention. The input they have gained from the training will help them in the whistleblowing decision making. As whistleblowing is a complex and risky situation, whistleblowing training provided by the organization may reduce the pressures and constraints related to the natural discomfort felt by the potential whistleblower (Previtali & Cerchiello, 2022). Therefore, it is suggested for the public sector management to provide whistleblowing training regarding who is the person in charge, what type of

misconduct should be reported, when they need to report, how to report and where to report.

The research results also suggested that the organization should ensure the employees possess a good knowledge on the whistleblowing in order to encourage their whistleblowing intention. Whistleblowing awareness and understanding the importance of whistleblowing is important for the employees to have a belief that whistleblowing is a positive behaviour that can curb the misconduct that happens within their organization. Therefore, it is suggested that regulators may use social media, seminars, billboards, television and radio advertising, and posters to promote the whistleblowing campaign and increase the awareness regarding the benefits and process of whistleblowing (Okafor *et al.*, 2020). It is suggested that regulators may use social media, seminars, billboards, television and radio advertising, and posters to promote the whistleblowing campaign and increase the awareness regarding the benefits, importance and process of whistleblowing (Okafor *et al.*, 2020).

This study has several limitations. First, this study sample area is only some ministries in Malaysia so that it only represents the intention of public sector employees in the small area. It is suggested that next research should extend the study in a broader scope or area to get stronger external validity of the result. Second, this study measures whistle-blowing intentions rather than actual behaviour. Since it may not be possible to investigate actual behaviour, the measurement of intentions for such sensitive behaviour is the usual dependent variable used in all research in this area. Third, this study only examines the five independent variables which are policy and procedure, training, responsiveness of management, seriousness level of wrongdoing and knowledge. Therefore, it is suggested for further research also to observe other variables which may influence whistleblowing intention. Besides, other research models are also recommended such as moderating or mediating variables.

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ETHICAL APPROVAL

The research committee supervising this study confirms that the research meets the established ethical standards and that all activities adhered to the applicable ethical guidelines. The ethics approval is endorsed by Universiti Teknologi MARA (UiTM) ethic committee with reference information REC/12/2024 (PG/MR/585).

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Authors' Contribution

All authors contributed equally to the development of this article.

Data availability

All datasets relevant to this study's findings are fully available within the article.

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