

Predicting Internal and External Whistleblowing Intentions: A Comparative Study between Malaysian and Indonesian Police Forces

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The role of whistleblowing, as one of the effective internal control mechanisms to deter corruption, has been acknowledged around the globe. Instigated by its role and emulating the theory of reasoned action, the objectives of this study are to predict the determinant causes of internal and external whistleblowing intentions in relation to attitude and social norms. The data was gathered from 262 Malaysian, and 353 Indonesian police forces and was analysed using the partial least square approach (PLS), version three, of structural equation modelling (SEM). The findings indicated that the internal whistleblowing intention of Malaysian police force personnel was not related to attitude but was related to social norms. Additionally, the findings indicated that both attitude and social norms were factors of external whistleblowing intention of Malaysian police force personnel. The findings of Indonesian police force personnel, on the other hand, indicated that both attitude and social norms were the determinant causes of internal and external whistleblowing intentions. Despite the differences in findings, the discoveries are expected to provide competent insights for policy makers, authorities, academic fraternities, and the like, that a positive attitude and support from social groups would intrigue one to 'whistleblow' to the appropriate channels. Nurturing a whistleblowing culture through openness and transparency could promote corruption-free police forces and eventually elevate the nations' reputation at an international level.

Keywords: *Attitude, External, Intention, Internal, Social norm, Whistleblowing.*

Introduction

Corruption is a form of dishonesty or criminal offence undertaken by one who has been entrusted to manage the tasks or funds but unfortunately abuses them for his or her own self-interest. Specifically, public officials have been empowered to provide the best services to the public, yet many exploit them out of greed and avarice. A survey carried out in six Association of Southeast Asian Nations' (ASEAN) countries, comprising of Cambodia, Indonesia, Malaysia, Myanmar, Thailand, and Vietnam, indicated that amongst public officials, the police force was perceived to be the most corrupt (Transparency International, 2018).

Corruption in the police force will lead to destruction in the ethical and legal system. The public will be cynical as to whether they are discharging their duties with dignity. Even worse, they would lose trust in the police force and thus, blatantly disregard the rules and legislations, creating chaos in the community. As such, the police force's image will be eroded and eventually tarnish the reputation of an entire nation.

The impact of corruption upon the nation is tremendous. Despite massive monetary losses, it shuns foreign investments, distorts economy from progressing and therefore, should be fought in all forms. One of the effective mechanisms to deter corruption is through whistleblowing (Tarjo et al., 2019). Whistleblowing is referred to as the revelation of illegal, immoral or illegitimate practices perpetrated in the workplace to those with the authority to take action by personnel (former or existing), who are under the control of their institutions (Near & Miceli, 1985).

This noble deed strengthens the internal controls and is able to uncover acts of corruption, even when they are hardly being detected during an audit routine (KMPG, 2019). Despite many praising whistleblowers as heroes or saviours, many also condemn them as traitors or troublemakers for disclosing incriminated information of the institutions. Personnel are prone to be the earliest to eyewitness acts of corruption in the workplace (Miethe & Rothschild, 1994). However, many remain silent, despite their awareness. This is due to the possibility of severe retaliations imposed by management for revealing their incriminated evidences (Liyanarachchi & Alder, 2010).

A survey conducted by the Association of Certified Fraud indicated that above 40 per cent of corruption cases were revealed by whistleblowers, and 15 per cent were from internal audits, while the remaining were found by other detection methods (Global Fraud Study, 2018). The survey further indicated that personnel contributed for more than half of the whistleblowing events (53 per cent) that led to the discovery of acts of corruption. The act of whistleblowing is not intended to trigger devastation but to promote good governance, accountability,

openness, and integrity. Hence, the culture of whistleblowing should be inculcated and become a norm, so that corruption-free institutions will be established.

Whistleblowing is classified in two types, namely internal and external. Internal whistleblowing occurs to highlight incidents to insiders who are of a higher position and with the power to execute actions. External whistleblowing, on the other hand, happens to highlight the incidents to outsiders who have the power to intercede. Being aware that whistleblowing would be an effective source of detecting corruption, this noble deed should be nurtured and practised in all public institutions, specifically the police force. Indeed, a corrupt-free police force would ensure the establishment of just and fair legislations, in any nation. In cultivating this noble deed, it is of the utmost importance to examine and predict its intriguing factors, so that strategies, initiatives, and plans can be formulated.

To date, a myriad of factors have been predicted to influence one's intention to whistleblow. Amongst them, are personal characteristic (Alleyne et al., 2017; Fawole & Fasua, 2017; Liyanarachchi & Adler, 2010; Shawver, 2011), organisational ethical climate (Duska, 2012; Yekta et al., 2010), ethical values (Kaptein, 2011), ethical philosophies (Zakaria et al., 2015), and cultural values (Hwang et al., 2013; Vandekerckhove et al., 2014). However, most of these prior studies were unable to deliver a definite set of framework. Nevertheless, several studies (Ab Ghani, 2013; Park & Blenkinsopp, 2009; Richardson et al., 2012; Suyatno, 2018; Tarjo et al., 2019; Zakaria et al., 2017; Zhang, 2007) adopted the theory of reasoned action (Ajzen & Fishbein, 1991) as the underlying model in the prediction of whistleblowing intention and discovered its postulation as a fit framework.

The whistleblowing intentions have been examined by previous studies in relation to a specific nation (Allyne et al., 2017; Ab Ghani, 2013; Park & Blenkinsopp, 2009; Richardson et al., 2012; Tarjo et al., 2019; Suyatno, 2018; Zakaria et al., 2017; Zhang, 2007). No single study has been found to examine the issue between two or more nations. The present study intends to fill this void, at least partially, in which it aims to investigate the issues in two different settings that are Malaysia and Indonesia. This motivation is derived from the fact that the public forces of both nations are perceived to be the highest in the Southeast Asia region, intertwined with corruption incidences (International Transparency, 2018).

Emulating the theory of reasoned action and previous studies (Ab Ghani, 2013; Allyne et al., 2017; Park & Blenkinsopp, 2009; Richardson et al., 2012; Suyatno, 2018; Tarjo et al., 2019; Zakaria et al., 2017; Zhang, 2007), the objective of this study is to investigate the influence of attitude and social norms on the whistleblowing intentions of Malaysian and Indonesian police forces. Additionally, the study aims to emulate prior studies (Allyne et al., 2017; Park & Blenkinsopp, 2009; Zakaria et al., 2017), in which it will examine the whistleblowing intentions from internal and external perspectives.

In this regard, the paper starts with an introduction, followed by the description of the problem statements. Subsequently, the following sections review prior literature and develop hypotheses before postulating a research model. Later, it explains the methodology, followed by the presentation and discussion of the findings. Finally, it briefly suggests on the theoretical and management implications, highlights limitations, and recommends options for further research before ending with a conclusion.

Literature Review and Hypotheses Development

Malaysian and Indonesian Corruption Level

Malaysia and Indonesia were ranked by the Corruption Perception Index (CPI) 2019 in the positions of 51st and 85th respectively, out of 180 countries. The CPI is a result obtained from a survey carried out by Transparency International (TI). TI is a non-governmental organisation that gauges the perceived level of corruption among public officials for every nation according to experts and businessmen. The index uses a scale ranging from zero to 100, where zero is highly corrupted and 100 is highly cleaned.

Additionally, the former and the latter countries obtained a score of 53 and 40 respectively, which is below 50, descending towards highly corrupted. The results of these two nations were far below that which was obtained by the neighbouring countries of Singapore, and Brunei Darussalam. Singapore stood at fourth place with a score of 85, while Brunei Darussalam was in 35th position and obtained a score of 60.

In another survey conducted by Transparency International in 2018, which examined the public's perceptions and experiences of corruptions while doing business in six Southeast Asian countries, it indicated that Indonesia was the worst with 65 per cent, followed by Malaysia (59 per cent), Vietnam (56 per cent), Cambodia (35 per cent), Myanmar (22 per cent), and Thailand (14 per cent). Most significantly, the results from these six surveyed nations showed that the majority, which was represented by 55 per cent of people from across these countries, perceived that among all public officials, the police force was the most corrupted.

Adopting Theory of Reasoned Action in Predicting Internal and External Whistleblowing Intention

The theory of reasoned action (TRA) has been proven to be successful in predicting human behaviour. The theory postulates that behavioural intention is the most essential predictor of human behaviour (Ajzen & Fishbein, 1980). Abundant studies have adopted the TRA to

examine behavioural intention in a broad range of disciplines, including finance (Tarjo et al., 2019), public and private institutions (Ab Ghani, 2013; Sutyono; 2018; Zakaria et al., 2016), consumer behaviour (Sheeran, 2002; Sheppard et al., 1988), business ethics (Richardson et al., 2012), and education (Pratama, 2017; Rabahah, 2016; Zakaria et al., 2016; Zakaria et al., 2019).

In the context of this study, behavioural intention is represented by internal and external whistleblowing intentions. Behavioural intention is the formation of attitude and social norms (Ajzen & Fishbein, 1980), which are the focus of this study. To develop an understanding of the relationships between the variables, this study will review prior literature on both internal and external whistleblowing intentions, and examine their functions in relation to attitude and social norms.

Internal and External Whistleblowing Intentions

Whistleblowing is classified into two types, which are internal and external (Near & Micelli, 1995). Internal whistleblowing intention (IWI) signifies one's intention to whistleblow wrongdoings to insiders who are of a higher hierarchy and that are able to execute actions. Meanwhile, external whistleblowing intention (EWI) indicates one's intention to whistleblow wrongdoings to outsiders who have the ability to intercede. Indeed, personnel are encouraged to whistleblow internally instead of externally, as the former action is less risky than the latter (Miceli et al., 2008; Richardson et al., 2012; Zakaria et al., 2016), and is also less detrimental to the institution (Sutyono, 2018). However, for many, internal whistleblowing is unacceptable (Richardson et al., 2012), as management may not favour the exposure of their incriminated information.

Meanwhile, external whistleblowing will lead to public humiliation, government inspection, substantial penalties, and lawsuits (Berry, 2004), as it does not only reveal the internal wrongdoings, but also an institution that fails to end and resolve the wrongdoings by itself. According to Zakaria et al. (2016), personnel are inclined to whistleblow externally if they discover that the insiders are in collusion with the perpetrators. They will therefore seek outsiders who are capable of intervening.

Attitude, and Internal and External Whistleblowing Intentions

Attitude towards behaviour is manifested by behavioural beliefs and outcome evaluations. Behavioural beliefs refer to how one believes about intended behaviours. In the context of this study, the behaviours are internal and external whistleblowing intentions. On the other hand, outcome evaluations indicate on how one relates beliefs with outcomes (Ajzen & Fishbein, 1980). For instance, the thought that "Whistleblowing prevents destruction to [the]

organization”, is a belief that associates an element (destruction prevention) with a behaviour that is an intention to whistleblow.

Prior studies which emulated the TRA, supported that attitude significantly influenced whistleblowing intention (Ab Ghani, 2013; Richardson et al., 2012; Suyatno, 2018; Tarjo et al., 2019). Ab Ghani (2013) examined the influence of attitude on the whistleblowing intentions of 311 personnel of Malaysian manufacturing corporations. The findings indicated that the more positive the attitude was towards whistleblowing, the more likely the whistleblowing intention. In another study conducted by Richardson et al. (2012), that examined the effect of attitude on whistleblowing intention among 259 respondents, it also discovered that attitude positively influenced whistleblowing intentions. Likewise, Suyatno (2018), who conducted a study on 641 public officials in Indonesia, found that attitude was positively related to whistleblowing intention. Finally, Tarjo et al. (2019) examined the influence of attitude on whistleblowing intentions among 112 East Java Banks’ employees in Indonesia, which indicated a significant relationship between the variables.

There were few studies that examined whistleblowing intention from the perspective of internal (IWI) and external whistleblowing intentions (EWI) (Allyne et al., 2017; Park & Blekinsopp, 2009; Zakaria et al., 2016). Alleyne et al. (2017) examined 282 accounting personnel working in Barbados financial institutions and indicated a plausible relationship between attitude, IWI, and EWI. Park and Blekinsopp (2009) investigated the influence of attitude on the IWI, and EWI of 296 Korean police officers and found that attitude was more likely to influence both IWI, and EWI. Zakaria et al. (2016) investigated the influence of attitude on IWI, and EWI among 323 Malaysian police officers and found a significant difference for both relationships. Emulating the TRA and prior studies which supported that attitude influenced whistleblowing intentions (Ab Ghani, 2013; Suyatno, 2018; Tarjo et al., 2019; Richardson et al., 2012; Park & Blekinsopp, 2009; Suyatno, 2018; Zakaria et al., 2016), the following hypotheses are formulated:

H1: The attitude of Malaysian police force personnel towards whistleblowing will more likely influence their intention to whistleblow internally.

H2: The attitude of Indonesian police force personnel towards whistleblowing will more likely influence their intention to whistleblow internally.

H3: The attitude of Malaysian police force personnel towards whistleblowing will more likely influence their intention to whistleblow externally.

H4: The attitude of Indonesian police force personnel towards whistleblowing will more likely influence their intention to whistleblow externally.

Social Norms and Whistleblowing Intention

The TRA postulates that behavioural intention or whistleblowing intention, in the context of this study, is influenced by social norms (Ajzen & Fishbein, 1984). Social norms are the formation of normative beliefs and the motivation to comply. Normative beliefs are construed to how one considers the expectations of others (salient groups) who are important to their life and regarding the intention of whistleblowing. On the other hand, the motivation to comply refers to the willingness of one to obey with the expectation of others or salient groups in relation to the intention of whistleblowing. The referent groups consist of the management, superior, family members, colleagues, and anyone who is significant to decision makers.

Prior research studies have supported that whistleblowing intentions are influenced by social norms (Tarjo et al., 2019; Zakaria et al., 2016; Ab Ghani, 2013; Richardson et al., 2012; Park & Blekinsopp, 2009). However, most of these prior studies examined whistleblowing intentions by blending the IWI, and EWI. They did not examine the IWI, and EWI distinctively, except for Zakaria et al. (2016), and Park and Blekinsopp (2009). Zakaria et al. (2016) indicated that social norms only influenced upon the IWI, but not on the EWI. Meanwhile, Park and Blekinsopp (2009) indicated that social norm significantly influenced both the IWI, and EWI. Despite an inconsistency in the findings, this study intends to emulate the TRA and prior studies (Ab Ghani, 2013; Richardson et al., 2012; Park & Blekinsopp, 2009; Suyatno, 2018; Tarjo et al., 2019), which lead to the following hypotheses being formulated:

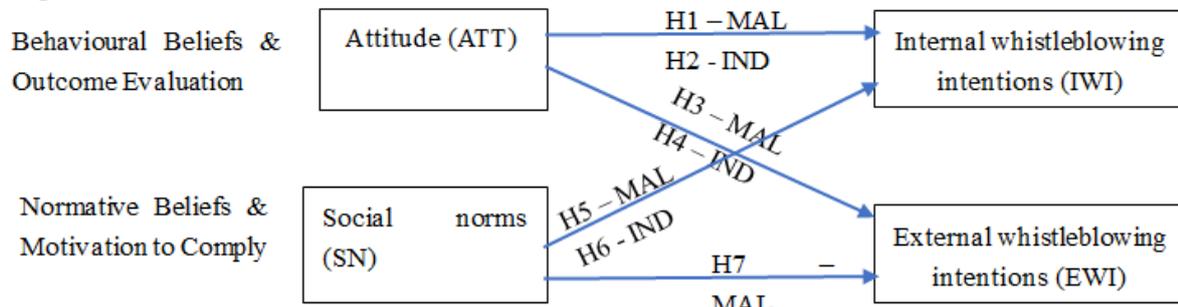
H5: Social norms influence the intention of Malaysian police force personnel to whistleblow internally.

H6: Social norms influence the intention of Indonesian police force personnel to whistleblow externally.

H7: Social norms influence the intention of Malaysian police force personnel to whistleblow internally.

H8: Social norms influence the intention of Indonesian police force personnel to whistleblow externally.

Figure 1. Research framework



Methodology

Data Collection

The survey was conducted from October to December 2019. A total of 500 sets of the questionnaire were randomly e-mailed to Malaysian and Indonesian police officers through the police databases, totalling 1,000 sets being distributed across both nations. The questionnaire was adapted from Park and Blenkinsopp (2009), with some alterations that were deemed to be appropriated to the local context. The questionnaire was attached with a cover letter which briefly explained the research objectives, apart from guaranteeing the participants that their responses were treated confidentially and anonymously.

Two weeks were given for the participants to complete and return the questionnaire. If there was no response after the period elapsed, a notification would be sent to remind them of the submission. From this amount, 262 Malaysian, and 353 Indonesian police officers replied, representing a 52.4 per cent, and a 70.6 per cent rate of response, respectively. According to Roscoe (1975), the rule of thumb for an appropriate sample size for most studies is between 30 to 500. As such, the number of participants for both nations is considered sufficient for data analysis.

Questionnaire Design

The questionnaire denotes two sections. In the first section, the participants were required to fill in their demographic profiles. Meanwhile, in the second section, the participants were requested to state their perceptions on internal and external whistleblowing intentions. This section also required the participants to state their perceptions on attitude and social norms. The whistleblowing intentions were assessed by eight question items under the umbrella of: “If you discover malpractices in your organisation, would you do the following?”. From these eight question items, four items indicated the intention to undertake internal whistleblowing, while the remaining four items indicated the intention to undertake external whistleblowing.

The participants were requested to rate on a five-point Likert scale, in the continuum from 'not hard' (1) to 'very hard' (5).

Attitude was assessed by questioning the participants on how they regarded the ten statements in relation to the salient outcomes of an employee who whistleblows in an organisation. The participants were also required to state their perceptions on the significance of those outcomes under the question: "If you whistleblow on an act of corruption, how significant do you think the following outcomes will be to you?". The ten salient outcomes of whistleblowing were: prevent corruption; prevent harm; protect the public interest; duty as an employee; moral satisfaction; enhance organisation sustainability; enhance conscience; become an ethical agent; help management to safeguard the organisation; and make personnel responsible for their bad deeds. The statements for the above two questions were evaluated on a five-point Likert scale ranging from the continuum of 'not true' (1) to 'very true' (5). Meanwhile, the second question was evaluated on a similar scale, which ranged from 'not very significant' (1) to 'very significant' (5).

The social norms were assessed based on normative belief and the motivation to comply. Normative belief refers to the extent of how one believes based upon the opinion of salient groups. The salient groups include immediate family members, peers, supervisors, subordinates, management, colleagues, neighbours, acquaintances, community, and authority or law makers. The Salient or referent groups are those who are able to influence one in forming a decision. On the other hand, the motivation to comply refers to the willingness of one to comply with the salient groups. In this context, social norms are evaluated by two questions. Normative belief was measured in the first question of: "How do you believe that the following groups will respond if you whistleblow on acts of corruption?". The participants were requested to respond on a five-point Likert scale, anchoring from 'less proud' (1) to 'very proud' (5).

Meanwhile, the motivation to comply was measured in the second question. This refers to the pressure that one feels in order to comply with the salient groups' expectations. The question posed was: "How much would you be concerned as to whether the following group would agree or disagree if you whistleblow on an act of corruption?". The participants were requested to state on a five-point Likert-type scale that ranged in a continuum of 'very little' (1) to 'very much' (5).

Findings

Demographic Profiles of the Participants

The participants of the Malaysian police force consisted of 182 males (64.5 per cent), and 100 females (35.5 per cent). The majority of them were between the ages of 25 and 40 years (128 participants or 45.4 per cent), followed by the age bracket of between 41 and 55 years (108 participants or 38.2 per cent). Both categories of age that were less than 25 years and more than 55 years obtained a similar score with 23 participants (8.8 per cent) respectively. Approximately, 209 participants (74.1 per cent) had SPM qualification (which is equal to O-level), followed by 51 participants (18.1 per cent) who were diploma holders, and 22 participants (7.8 per cent) with degree certificates.

With respect to the number of years of service, 154 participants (54.6 per cent) had served less than ten years, followed by 66 (23.4 per cent) who had served between 11 and 20 years, and the remaining 62 participants (22 per cent) who had served between 21 and 30 years. Most of the participants were in the position of constables (160 or 56.8 per cent), followed by corporals (92 or 32.6 per cent), and the balance of 30 participants (10.6 per cent) were inspectors.

The Indonesian participants consisted of 353 police officers, comprising of 203 males (57.6 per cent), and 150 females (42.4 per cent). The majority of them or 118 participants (42.9 per cent) were in the age range between 25 to 40 years, followed by those between 41–55 years, (133 or 37.8 per cent), less than 25 years (35 or 9.94 per cent), and more than 55 years (33 or 10.9 per cent). The highest qualification obtained by the majority was SMA (SMA is equivalent to O-Level) with 247 participants or 74 per cent, followed by diploma certificate (99 participants or 28 per cent), and the remaining seven participants (2 per cent) were degree holders.

In terms of service, 183 participants (51.8 per cent) had served less than ten years, followed by those with services between 11 to 20 years, and 21 to 30 years (85 or 24 per cent), which had equivalent scores. Finally, a majority of the participants were in the position of constable (222 or 62.9 per cent), followed by the positions of corporal (92 or 26.1 per cent), and inspector (39 or 11 per cent). Table 1 depicts the demographic profiles for both the Malaysian and Indonesian participants.

Table 1: Demographic Profiles for Malaysian and Indonesian Participants

Profile	Categories	Malaysia		Indonesia	
		Frequency	%	Frequency	%
Gender	Male	182	64.5	203	57.6
	Female	100	35.5	150	42.4
Age	Less than 25 years	23	8.2	35	9.9
	25–40 years	128	45.4	151	42.8
	41–55 years	108	38.2	133	37.7
	More than 55 years	23	8.2	34	9.6
Qualification	SPM or SMA equivalent to O-level or lower	209	74.1	247	70.0
	Diploma	51	18.1	99	28.0
	Degree	22	7.8	7	2.0
Year of Service	Less than 10 years	154	54.6	183	51.8
	11–20 years	66	23.4	85	24.1
	21–30 years	62	22.0	85	24.1
Rank	Constable	160	56.8	222	62.9
	Corporal	92	32.6	92	26.1
	Inspector	30	10.6	39	11.0

Malaysian $N = 282$, Indonesian $N = 353$

Assessment of the Measurement Model

The research model of this study is adopted from the theory of reasoned action and was tested by the Smart Partial Least Square (PLS) method, version three. A two-stage analysis was applied as recommended by Anderson and Gerbing (1988). A measurement model was analysed in the first stage. In this stage, the reliability and validity of the items were assessed. The reliability was assessed via a composite reliability, meanwhile the validity of items was measured by convergent and discriminant validity. The items should meet the minimum requirements before qualifying for the next stage. A structural model was assessed in the second stage.

Convergent Validity

The convergent validity refers to the degree that the items of a variable are related or have a similar concept. This is measured by three instruments that are factor loading, composite reliability (CR), and average variance extracted (AVE), as suggested by Hair et al. (2010). The factor loading for every item should be higher than 0.60 (Chin et al., 1997). Emulating this criterion, every loading of less than the recommended value was removed. Meanwhile,



the value of the composite reliability that measures the internal consistency exceeded the recommended value of 0.70 (Hair et al., 2010), in which the values of items ranged from 0.902 and 0.939, and from 0.897 to 0.941, for the Malaysian and Indonesian participants respectively.

The average variance extracted (AVE) that assesses the amount of variance contributed to a variable indicated that it was in the range of 0.604 and 0.771, and between 0.686 to 0.894, for Malaysian and Indonesian participants respectively. These values were higher than 0.50, which is the value suggested by Hair et al. (2010). In summary, the measurement model exhibited adequate convergent validity. Table 2 depicts the findings of the measurement model.

Table 2: The Measurement Model

Construct	Measurement Items	Loading		AVE		CR	
		MAL	IND	MAL	IND	MAL	IND
Attitude	Att1	0.701	0.873	0.604	0.766	0.938	0.967
	Att2	0.832	0.789				
	Att3	0.860	0.828				
	Att4	0.754	0.868				
	Att5	0.809	0.927				
	Att6	0.806	0.872				
	Att7	0.826	0.91				
	Att8	0.778	0.916				
	Att9	0.764	0.894				
Social Norm	Sn1	0.747	0.848	0.632	0.771	0.939	0.968
	Sn2	0.834	0.897				
	Sn3	0.833	0.891				
	Sn4	0.876	0.900				
	Sn5	0.811	0.867				
	Sn6	0.752	0.883				
	Sn7	0.807	0.904				
	Sn8	0.773	0.874				
	Sn9	0.783	0.837				
IWI	Int1	0.760	0.842	0.698	0.686	0.902	0.897
	Int2	0.863	0.725				
	Int3	0.894	0.871				
	Int4	0.825	0.845				
EWI	Int1	-	0.947	0.771	0.894	0.910	0.962
	Int2	-	0.962				
	Int3	-	0.927				
	Int5	0.653	-				
	Int6	0.854	-				
	Int8	0.865	-				

Note: AVE: Average Variance Extracted; CR: Composite Reliability.

Discriminant Validity

The discriminant validity ensures that the concept of constructs is different from one to another. It is assessed by comparing the correlation values between the variables and the square root of the average variance extracted for those variables (Fornell & Larcker, 1981). The findings revealed that all square roots of the average variances were above the

correlation values, as stated in columns and rows, representing adequate discriminant validity. Table 3 depicts the findings of the discriminant validity for both the Malaysian and Indonesian participants.

Table 3: Discriminant Validity

	ATT		SN		IWI		EWI	
	MAL	IND	MAL	IND	MAL	IND	MAL	IND
Attitude (ATT)	0.777	0.875						
Subjective norms (SN)	0.626	0.182	0.838	0.878				
Internal whistleblowing intention (IWI)	0.520	0.335	0.535	0.281	0.857	0.828		
External whistleblowing intention (EWI)	- 0.001	0.661	0.127	0.251	0.119	0.245	0.827	0.945

Note: The diagonals are the AVE, while the off-diagonals are the squared correlations.

Structural Model

A structural model denotes the relationships between the variables which are represented by the path coefficients (Sekaran & Bogie, 2010). This model is assessed in the second stage which tests the hypothesised relationships to establish the significant levels of the path coefficients by using a bootstrapping method for 1,000 resamples. The path coefficients are shown in beta values and indicate how well the hypotheses are supported by the data (Chin 1998; Sang et al., 2010). Based on the findings of the Malaysian participants, the IWI was not significantly related to attitude ($\beta_1 = 0.116, p > 0.01$), but it was significantly related to social norms ($\beta_3 = 0.242, p < 0.01$). Nevertheless, both attitude ($\beta_5 = 0.173, p < 0.01$), and social norms ($\beta_7 = 0.402, p < 0.01$) were significantly related to the EWI.

On the other hand, the findings of the Indonesian police force showed that both attitude ($\beta_2 = 0.630, p < 0.01$), and social norms ($\beta_4 = 0.155, p < 0.01$) were significantly related to IWI. Likewise, attitude ($\beta_6 = 0.295, p < 0.01$), and social norms ($\beta_8 = 0.200, p < 0.01$) were also significantly related to the EWI. The explanatory power or R^2 indicates the percentage of the variances of the independent variables (attitude, and social norms) that contribute to the dependent variables (IWI, and EWI) of the Malaysian police force, which were explained by 10.90, and 28.20 per cent respectively. Meanwhile, the explanatory power (R^2) of the Indonesian police force respondents for the IWI, and EWI was 46 per cent, and 15.1 per cent respectively.

Table 4, and Figures 2 and 3 depict the findings of the structural model from the PLS output of the Malaysian and Indonesian police forces.

Figure 2. The Structural Model for Malaysian Respondents

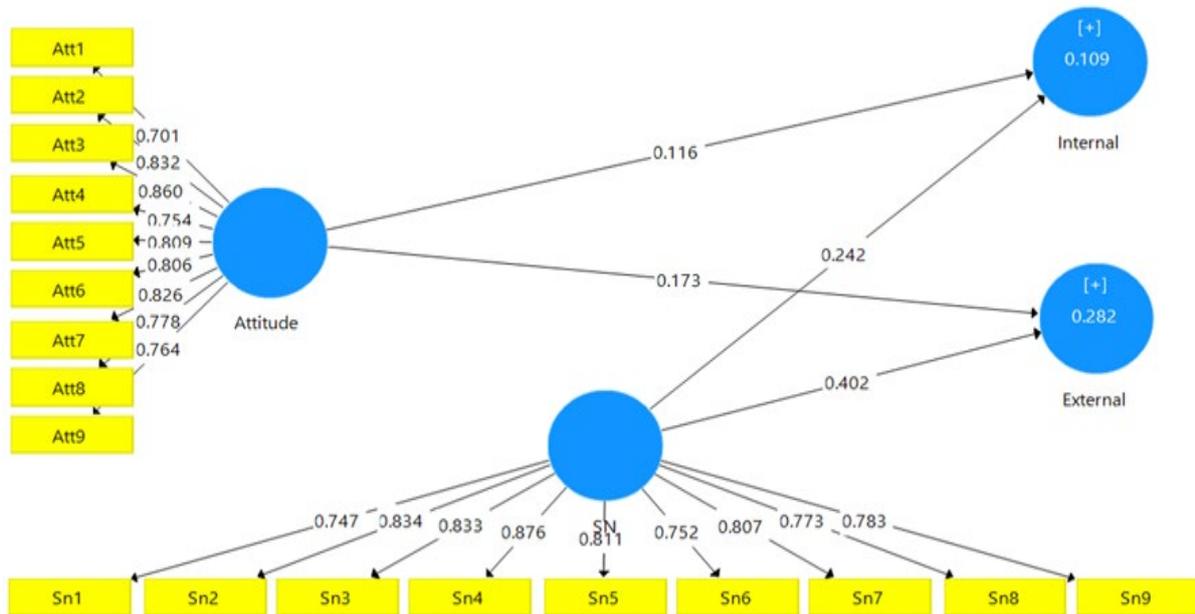


Figure 3. The Structural Model for Indonesian Respondents

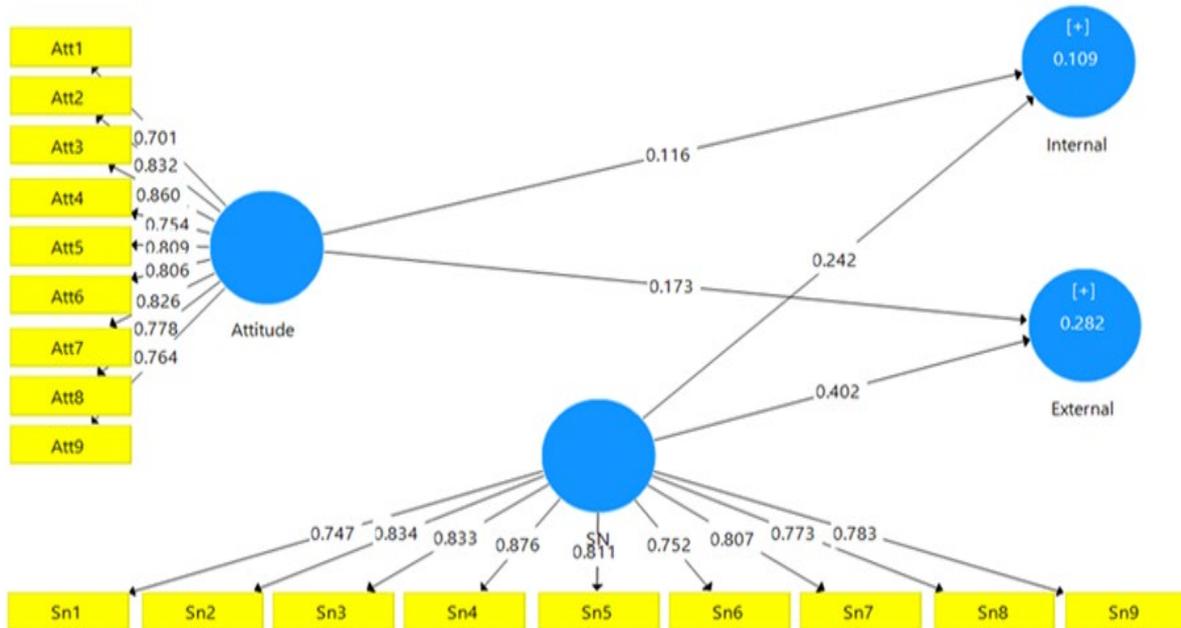


Table 4: Path Coefficients and Hypotheses Testing

Hypothesis	Relation	Beta	T-value	Findings	R2	
					MAL	IND
H1 (MAL)	ATT → IWI	0.116	1.096	Not Supported	10.90%	46%
H2 (IND)		0.630	9.916***	Supported		
H3 (MAL)	SN → IWI	0.242	2.374***	Supported	28.20%	15.10%
H4 (IND)		0.155	1.869*	Supported		
H5 (MAL)	ATT →	0.173	2.005**	Supported	28.20%	15.10%
H6 (IND)	EWI	0.295	4.041***	Supported		
H7 (MAL)	SN → EWI	0.402	4.677***	Supported	28.20%	15.10%
H8 (IND)		0.200	1.983**	Supported		

Note: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$.

Discussion

The findings supported the TRA, in which the theory is a valid and suitable framework in predicting the internal (IWI), and external whistleblowing intentions (EWI). Although the explanatory powers for predicting the IWI (10.9 per cent for MAL, and 46 per cent for IND), and EWI (28.2 per cent for MAL, and 15.1 per cent for IND) were within the minimal to moderate level, they contribute to the understanding of what triggers police forces to whistleblow. Besides that, the findings showed that the functions and effects of the predicting factors are distinct for both nations, depending on the type of whistleblowing intention, either internal or external.

Attitude was hypothesised to affect the IWI for both Malaysian and Indonesian police forces. The findings indicated that attitude was not a predicting factor of the IWI for Malaysian police force participants (H1, $\beta_1 = 0.12$, $p > 0.05$), but it was a significant factor to the IWI of Indonesian police force participants (H2, $\beta_2 = 0.63$, $p < 0.01$). The findings of the Indonesian police force concurred with the works of prior studies (Tarjo et al., 2019; Allyene et al., 2017; Zakaria et al., 2016; Park & Blenkinsopp, 2007). The difference in the findings may be attributed to the distinctive cultural values embraced by the police forces of these two nations.

According to Abdullah (1998), Malaysians are more conservative, loyal to superiors, and are very sensitive towards others' feelings. On the other hand, Indonesians are more transparent and open in highlighting issues and illegal incidences (Abdullah, 1998). These cultural values assimilate in attitude and thus lead to differences in the findings, in which, regardless of their

attitude towards whistleblowing, it does not trigger the Malaysian police force to whistleblow to insiders, as opposed to the Indonesian police force.

The social norms were hypothesised to affect the IWI for Malaysian, and Indonesian police forces. The findings indicated significant relationships between the variables for Malaysia ($\beta_3 = 0.242, p < 0.01$), and Indonesia ($\beta_4 = 0.295, p < 0.01$). The findings were also in tandem with prior studies (Tarjo et al., 2019; Suyatno, 2018; Richardson et al., 2012; Park & Blenkinsopp, 2007). According to Richardson et al. (2012), a potential whistleblower may seek the view of others and evaluate the pains and pleasures before whistleblowing. Hence, the higher the social groups' influence upon police forces to whistleblow, the higher is their motivation to comply; thus, the more likely is the IWI.

Attitude was also hypothesised to influence the EWI. The findings supported the hypotheses of both nations (MAL; $\beta_5 = 0.173, p < 0.05$ and IND; $\beta_6 = 0.295, p < 0.05$), and were aligned with the previous studies (Tarjo et al., 2019; Allyne et al., 2017; Zakaria et al., 2016). Indeed, police forces owe a duty of loyalty, as they are forbidden from reporting to outside parties (Bowe, 1982), but if they feel that it is crucial to look for outsiders who are able to intercede, the likelihood for the EWI will be higher.

To promote whistleblowing, the Malaysian Government has enacted the Whistleblower Protection Act (2010). This act offers protection to whistleblowers who blow to outsiders and consists of six public agencies, namely the Royal Police Department, Custom, Immigration, Malaysian Anti-Corruption Commission, Inland Revenue, and the Road and Transport Department. Even though, Indonesia does not enact a specific law to protect whistleblowers, the police force is more likely to whistleblow to external parties if they perceive that the outsiders are able to intervene in resolving the illegal incidences. As such, with the support from government and one's attitude towards whistleblowing, it will be more likely to influence the EWI.

The last hypothesis was the influence of social groups on the EWI. The findings indicated significant relationships for both Malaysian ($\beta_7 = 0.15, p < 0.05$), and Indonesian ($\beta_8 = 0.183, p < 0.05$) police forces. The findings were consistent with the works of Tarjo et al. (2019), Suyatno (2018), Zakaria et al. (2016), and Park and Blenkinsopp (2007). In other words, the police forces would rely on salient groups and motivate to comply with them before whistleblowing to outsiders. Therefore, the higher the influence of social norms, the more likely is the EWI.

Practical Implications

The findings contribute implications to policymakers, public institutions, and academic fraternities on the importance of whistleblowing in improving accountability and good governance. The Malaysian police force tends to whistleblow externally rather than internally. Blowing externally is embarrassing, as it would expose the internal affairs to the public; thus, it should be avoided. To encourage internal whistleblowing, sufficient protections and incentives should be offered to whistleblowers. All these should be documented in the system of internal policies. Unfortunately, to date, there is no established system in relation to internal whistleblowing in the police force (Zakaria et al., 2016) for either nation. Having a whistleblowing system in place will aggravate a police officer to come forward with honour, as he or she would feel that the management supports and encourages this noble deed.

Even though the Indonesian police force exhibits that attitude influences both internal and external whistleblowing intention, the magnitude of effect of the former is higher than the latter. As such, it is imperative for the police institution of this nation to create a variety of platforms of reporting together with internal policies to facilitate internal whistleblowing. These can be done through hotlines, complaint boxes, social media, and the like. Recognitions, rewards, and protections should also be offered. Similar to Malaysia, the Indonesian police force should also implement holistic internal policies, provide possible avenues for whistleblowing, and offer protections and incentives to incite police officers to whistleblow.

Theoretical Implications

Despite differences in the impact of attitude and social norms on the internal and external whistleblowing intentions for Malaysian, and Indonesian police forces, the findings of this study contribute to the literature on the importance of these factors with a variance in the magnitude of effect. The study supports the theory of reasoned action and proves the theory to be a suitable model for predicting both internal and external whistleblowing intentions.

Limitation and Direction for Future Research

The findings of this research are deliberated, despite the numerous limitations. The first limitation noted that the findings cannot be generalised to other professions and quarters as the participants are restricted to police forces in two nations, Malaysia and Indonesia. Extending the study to include those who work in other professions and quarters may augment further support to the findings. Another limitation identified is that the present study focussed on the intentions of whistleblowing, rather than actual behaviour. There is no

assurance that those who imply they would whistleblow will certainly do so when they encounter such issues.

Finally, the explanatory powers for explaining the internal and external whistleblowing intentions ranged from the low to moderate level, indicating that many factors are also predictors of whistleblowing intentions. It is important for future studies to include other factors, such as ethical philosophies, moral reasoning, culture, organisation ethical climate, and personality values.

Conclusion

The TRA has been acknowledged for its achievement in envisaging and elucidating volitional behaviours in a variety of perspectives, including predicting the factors of whistleblowing intentions. The findings supported the theory that attitude, and social norms influenced the whistleblowing intentions of the Malaysian, and Indonesian police forces but with a different magnitude of effect. The former police force exhibited a higher explanatory factor of the IWI, while the latter secured a higher explanatory factor for the EWI. Attitude did not influence the Malaysian police force upon the IWI, but played a significant predictor upon the EWI. However, the social norms exhibited to be a significant predictor for both the IWI, and EWI of the Malaysian police force. For the Indonesian police force, attitude, and social norms were proven to be significant predictors of the IWI, and EWI. Despite the explanatory power levels that ranged from low to moderate for the IWI, and EWI, they expedited understanding on the importance of inculcating positive attitudes towards whistleblowing and the significant role of salient groups in inciting one to whistleblow. The study contributes beneficial insights to the police forces in enhancing the whistleblowing practices among members in the actual world. Apart from enhancing the public trust towards the police forces, implementing whistleblowing will also alleviate corruption and eventually upsurge the reputation of both nations at an international level.

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