

## **Effects of Planned Behaviour on Whistle Blowing Intention: Evidence from Malaysian Police Department**

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**Abstract:** The present study we use Theory of Planned Behaviour as an underlying model to investigate whistle blowing intention and document that attitude and subjective norm affect whistle blowing intention. On the other hand, perceived behavioural intention does not affect whistle blowing intention. Despite arrays of Acts and legislations that have been enacted to protect whistle blowers in an attempt to overcome financial malfeasance and fiascos, organizations are yet to implement whistle blowing as their policy. Without sufficient protections, whistle blowers are vulnerable to retaliation and legal trouble. Overall, we view that the implementation of whistle blowing as internal policy would exhibit organizational support and thus, enhances employees' attitude towards whistle blowing. Hence, the whistle blowing policy would impetus this noble and heroic deed to flourish.

**Key words:** Whistle blowing intention • Attitude • Subjective norm • Perceived behavioural control

### **INTRODUCTION**

We examine three determinant factors of whistle blowing intention namely attitude, subjective norm and perceived behavioural control among police officers in the state of Kelantan in West Malaysia. The motivation of this study is based on two observations. First, evidences have shown that whistle blowing is an effective way of uncovering fraudulent transactions which are hardly detected during routine audit. Second, despite whistle blowing is a good internal control [1], many are shunning from blowing the whistle. This is due to the possibility of severe reprisal by employers for disclosing their incriminated information [2].

Whistle blowing is the disclosure by members of an organization (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to people or organizations that may be able to effect action [3]. To date, abundances of legislations throughout the world have granted protection to whistle blowers. For example, the Report of Committee of Sponsoring Organizations of the Treadway Commission in the [4, 5], Association of Fraud Examiners' Fraud Examiners Manual

(2005), the Chartered Institute of Public Finance and Accountancy in the UK, the Middleton Report of the Australian Society of Certified Practicing Accountants and the Institute of Chartered Accountants in Australia.

Malaysia is not spared either; the parliament from time to time introduces legal protection for whistle blowers. Such protection is to counter malpractices and fraud in companies. The [6] pioneers in granting the protection follows by [7]. Meanwhile, the latest protection is enacted in the [8]. This Act was passed in May 2010 and the Act came into force on December 15, 2010.

Despite the fact, whistle blowing offers a better and faster solution to detect and deter fraudulent transactions, the percentage of whistle blowing is in the declining trend [9]. The survey of Malaysian Corruption Barometer (MCB) indicates a reduction of 28% in the frequency of whistle blowing from 79% in 2013 to 51% in 2014. MCB is a survey carried out in 13 Malaysian's states on the public's experiences and views on corruption and their willingness to combat the issue. Likewise, the result of KPMG fraud survey records a similar trend, of which the incident reduces from 25% in 2009 to 21% in 2013.

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Ironically, many refuse to blow the whistle because it harms many parties, especially the whistle blower who may suffer reprisal [10]. Employers on the other hand believe that employees should uphold the fiduciary duty of loyalty towards their employers. Any disclosure of the employers may tantamount to a breach of this duty. In pursuit to this, the employers would not hesitate to take actions against whistle blowers such as harassment, isolation, expulsion and even worst, infringement of [11] or breach of any other laws.

Nevertheless, [12] denies the existence of such a duty because the paramount duty of employees is to protect their organization as a going concern entity. According to [13], to blow the whistle is not an easy task, only those who imbued with high moral values and courage are brave enough to come forward and speak up. Indeed, it is an uphill battle for whistle blowers to put the interest of others ahead than their own and due to this fact, they deserve gratitude and protection.

Without protections, whistle blowers are at the risk of management retaliation. If this persists, wrong doings remained hidden until they are too late for recovery actions. Due to this, it is therefore imperative that employees are granted autonomy to exercise their conscience as well as sufficient protection for reporting wrong doings. Eventually, to assure employees that the employer supports whistleblowing, the latter should document such protection in the policy and thus making it legitimate.

We believe that the whistle blowing policy would trigger employees' intention to blow the whistle. Identifying and understanding the determinant factors of whistle blowing intention would offer valuable insights in designing a comprehensive and holistic whistle blowing policy. The factors of whistle blowing intention have become a debatable issue. To date, researchers have addressed many factors; amongst them are human's personalities, organizations culture ([14-17]), ethical philosophies [18] and culture [19].

However, these prior studies are lacking of general theories [20] and thus failing to produce a finite set of variables to predict whistle blowing intention [21]. Being aware of the loopholes, [22] employed the theory of planned behaviour (TPB) of [23] as the model in predicting whistle blowing intention. The TPB is an extension of the theory of reasoned action (TRA) by [24]. The difference between the former and the latter theory is the inclusion of one construct namely perceived behavioural control.

Many studies have employed TPB as their underpinning model to predict whistle blowing intention [25-28]. Other studies in array of areas have also proven TPB as reliable and valid in predicting ones' behaviour [29-31]. We follow these previous studies and intend to investigate the effect of attitude, subjective norms and perceived behavioural control on the planned behaviour namely whistle blowing intention. We adopt the Theory of Planned Behaviour (TPB) [32] as a model for this study.

We structure this paper as follows: first, we review prior research on the relationship between whistle blowing intention and the constructs proposed by theory of planned behaviour before formulating hypotheses development and proposing research model. Second, we describe the measurement by presenting the results and discussion. Lastly, we conclude with consideration on the implication of the results and limitations.

**Application of Theory of Planned Behaviour in Predicting Whistle Blowing Intention:** Originated in the field of social psychology, the Theory of Planned Behaviour (TPB) is an extension of Theory of Reasoned Action (TRA) developed by Icek Ajzen and Martin Fishbein in 1967 [33]. The theory predicts that one's attitude, subjective norm and perceived behavioural control affect the degree to which they will intent to engage in a specific behaviour and that this intent subsequently predicts volitional behaviour [34]. In order to understand these relationships, we individually address attitude, subjective norm and perceived behavioural control of TPB and their application in predicting whistle blowing intention below.

**Attitudes:** Attitudes are the functions of how one evaluates the beliefs about the behaviour and evaluation of the importance which one holds those beliefs [35]. The beliefs are based on their cognitions that link a given attribute with behaviour. For example, the cognition "Whistle blowing prevents harm to organization" is a belief that links an attribute (harm prevention) with behaviour (a decision to whistle blow). Evaluation of importance refers to the degree of certainty which people evaluates the importance of their belief. We combine both evaluation of the extent of ones' belief and the importance they hold about whistle blowing to form attitudes.

Many empirical studies support attitudes as the determinant factor of whistle blowing intention [36-40] adopt TRA as a framework to investigate blowing the

whistle against Greek Hazing among 259 participants and found the model is a sound framework for predicting behavioural intention. Furthermore, they indicate that attitudes affect whistle blowing intention.

[41] Employee TPB as a model, linking between whistle blowing intention and attitude of 296 Korean police officers using multiple regressions analysis. The results of this prior study also indicate that attitudes affect whistle blowing intention. Likewise, [42] use TRA as an underpinning theory to investigate attitudes on whistleblowing intention, using regression analysis on 275 Israeli Defence Ground Forces and reveals similar result. The results from previous studies lead us to formulate our first hypothesis.

*H1:* Attitude positively affects whistle blowing intention

**Subjective Norms:** Subjective norm is a function of normative beliefs about focal behaviours [43]. The normative beliefs refer to how one perceives the expectations of others who are important to them with regard to blowing the whistle. The beliefs also include the extent of one's motivation to comply with the others' expectation. In other words, it is the perceived pressure one feels to blow the whistle in accordance with others' expectations.

With regard to the whistle blowing intention, one might have a normative belief. For example, "How proud do you think the following people would be, if you reported the wrong doings in workplace? Next, the second question asks the degree of respondents' motivation to comply with the normative beliefs. For example, "How much do you care whether the following people would approve or disapprove of your reporting wrong doing?"

Empirical studies reveal that subjective norms affect whistle blowing intention [44-46]. Additionally previous studies also indicate that subjective norms have a stronger relationship with whistle blowing intention as opposed to attitude and whistle blowing intention [47-50]. This leads to our second and third hypotheses.

*H2:* Subjective norms affect whistle blowing intention.

*H3:* Subjective norms have a stronger relationship with whistle blowing intention as opposed to attitude.

**Perceived Behavioural Control:** Perceived behavioural control refers to the perceived ease of difficulty of blowing the whistle. According to the theory, control belief is dependent on opportunities or obstacles for one

to perform specific behaviour [51]. Meanwhile, perceived different factor refers to one's evaluation of the importance of that control in order for them to blow the whistle.

Example of the control factor is from one's beliefs about the organizational hindrance such as deliberately ignoring the reporting. Another example is associated with the personal negative beliefs such as the perceived impossibility of successfully correcting the wrong doing by reporting it in the organization. Harassment and management reprisal are also the control factors that discourage employees from reporting wrong doing.

[52] find that perceived behavioural control only affects whistle blowing intention if one blows the whistle to the internal audience. On the other hand, they find no relationship between perceived behavioural controls and whistle blowing intention, when the whistle blowing is made to external audience. As TPB posits perceived behavioural control affects whistle blowing intention and the mixed results between internal and external whistle blowing [53] we propose the following hypothesis.

*H4:* Perceived behavioural control positively affects whistle blowing intention.

Figure 1 depicts the theoretical framework.

## Measurement

**Sample Formation:** We carried out surveys among 262 police officers in Kelantan. The police force is chosen due to their strict disciplinary work ethics and policies that require members to abide and uphold acts and regulations. This includes the perception that they will be less likely to tolerate with wrong doings, have courage and sense of duty to blow the whistle when compared to other professions. Other studies also examine uniform professions namely police and army forces [54, 55]. Thus, the results of this study would enhance the validity of whistle blowing intention research specifically among the uniform professions.

The state of Kelantan has 11 districts. One police station is located in each of the district. We distribute 20 to 30 sets of questionnaire to every district. The number of questionnaire given depends on the number of officers in each particular station. We attach the questionnaire with a cover letter, with a brief explanation stating the purpose of the study and assuring the respondents of the confidentiality and anonymity of their responses. We select respondents at random from the officers' listing. They are given 30 minutes to answer the

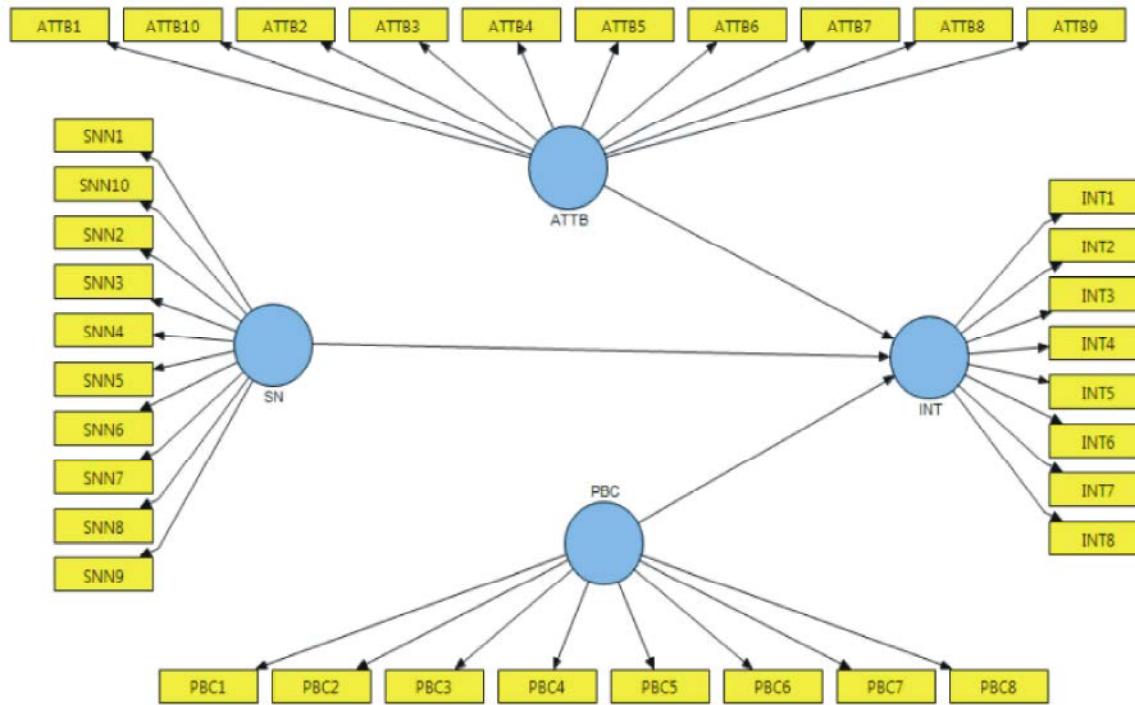


Fig. 1: Theoretical Framework

questionnaire and later we collect them directly upon completion. Out of 265 sets of questionnaire, we miss 3 sets, leading to 262 sets of questionnaire usable for the study.

**Measurement Items:** We adapt the questionnaire from [56]. The questionnaire consists of 2 sections. The first section measures 4 constructs that are attitudes, subjective norm, perceived behavioural control and whistle blowing intention, Meanwhile, the second section requires the respondents to fill their demographic profiles.

**Attitude (A):** The first construct is attitude. This construct consists of 2 parts namely beliefs of consequences (*b*) and evaluation of importance (*e*). The theory of the planned behaviour assumes that an estimate of an attitude can be obtained by the sum of the above multiplications [57]. We measure the beliefs of consequences (*b*) by asking the respondents of how true they thought the 10 statements with regard to an employee's reporting of wrong doing in an organization. Next, we measure evaluation of importance (*e*) by asking the respondents to evaluate the importance of the 10 given consequences, "If you report wrong doing, how important do you think the following consequences would be to you?".

We rate belief of consequence (*b*) on a 5-point Likert type scale, anchor from not true (1) to very true (5). The evaluation of importance (*e*) is also rated using a 5-point Likert type, ranging from not very important (1) to very important (5). The respondents assess 10 statements of (*b*) and 10 consequences of (*e*) respectively. Next, we multiply the score of (*b*) by (*e*) according to the sequence number. Finally we total all the 10 scores to proportionally ( $\propto$ ) form an attitude.

The formula below expresses the mathematical function of attitude.

$$A_{i=1} \propto b_i e_i \quad (1)$$

*A* = Attitude, *b* = Belief of consequence, *e* = Evaluation of importance

**Subjective Norms (SN):** The second construct is subjective norms. Similar to attitude, we measure this construct by two parts. The first part is normative belief (*n*) which refers to one's thought about the likelihood that referent people would approve or disapprove of their whistle blowing in an organization. Referent people are those who can influence one's decision. The second part measures one's motivation to comply (*m*) with the normative belief (the perceived pressure one feels to act in accordance with others' expectations).

We rate the first part on a 5 point Likert-type ranging from not much (1) to very much (5) and the second component from very little (1) to very much (5). Next, we multiply evaluations of belief ( $n$ ) and motivation to comply ( $m$ ) according to 10 groups of people in sequence. Finally, we total the score to proportionally form a subjective norm.

Below is the mathematical function of subjective norms.

$$n \\ SN_i \propto \sum_i n_i m_i \quad (2)$$

$SN$  = Subjective norms

$n$  = Normative belief

$m$  = Motivation to comply

**Perceived Behavioural Control (PBC):** The third construct is perceived behavioural control. We assess this construct by 2 parts namely control factors ( $c$ ) and perceived of the different control factors ( $p$ ). We measure control factors ( $c$ ) by asking respondents to rate their perception of 8 consequences on the likelihood of reporting wrong doing in an organization. Next, we measure perceived of the different control factors ( $p$ ) by asking respondents to evaluate 8 consequences on the importance of reporting wrong doing.

We rate ( $c$ ) based on 8 consequences on a scale ranging from most likely (1) to very likely (5). Next, we measure ( $p$ ) based on 8 consequences on a scale ranging from not very important (1) to very important (5). Later, we multiply ( $c$ ) by ( $p$ ) in sequence number. The scores are totalled and averaged to proportionally form perceived behavioural control.

The interaction of control factors and the evaluation of those factors form the following mathematical function [58].

$$n \\ PBC_{i=1} \propto \sum_i c_i p_i \quad (3)$$

$PBC$  = Perceived behavioural control

$c$  = Control factors

$p$  = Perceived of different control factors

**Whistle Blowing Intention (WI):** TPB posits that attitudes, subjective norms and perceived behavioural control determined intention [58]. Applying to this

study, the whistle blowing intention is the planned behaviour or the fourth construct. We ask the respondents to whom they would like to report of the wrong doings. We measure this construct using 8 questions items through 5 - point Likert-type scale, ranging from not at all (1) to very hard (5). We sum and average the score to form whistle blowing intention.

We express the relationship between the constructs in the following mathematical formula:

$$WI = \beta A + \beta SN + \beta PBC + e$$

## RESULTS

**Demographic Profile:** We find that out of 262 respondents, 100 or 38.2 % are females and the remaining 162 or 61.8 % are males. Approximately about 118 or 45 % of the respondents' ages are between 25 to 40 years, followed by those in the age range between 41 to 55 years (98 or 37.4 %). Meanwhile, the frequency and percentage of respondents who are in the age of less than 25 years and more than 55 years is similar that is 23 or 8.8 %.

In terms of education, 205 or 77.4 % respondents have SPM (SPM is equalled to O-level) followed by 41 or 15.5 % who graduated with Diploma, 12 or 4.5 %, have a degree and the remaining 4 or 1.5 % obtained SRP or lower certificate. Furthermore, majority of the respondents have been working for less than 10 years (97 or 36.6 %), followed by more than 30 years (61 or 23 %), 11 -20 years (56 or 21.10 %) and 21 -30 years (17.7 %). Table 1 shows the respondents' demographic profile.

**Measurement Items, Means and Standard Deviations:** Table 2 depicts the measurement items, their means and standard deviations score.

**Assessment of the Measurement Model:** We use Smart PLS M3 2.0 [59] to assess the model by estimating the parameters in the outer and inner model. PLS tries to maximise the variance explains of the variance of the dependent variables. It offers many benefits with respect to distribution requirements type of variables, sample size and the complexity of the model to be tested. We apply PLS path modelling with a path weighting scheme for the inside approximation ([60]) with 200 resampling to obtain the standard errors of the estimates. The PLS requires assessments of 2 models namely measurement and structural.

Table 1: Respondents' Demographic Profile

Demographic variables	Categories	Frequency	Percentage (%)
Gender	Male	162	61.8
	Female	100	38.2
Age	Less than 25 years	23	8.8
	25 – 40 years	118	45.0
	41 – 55 years	98	37.4
	More than 55 years	23	8.8
Education	SRP/Lower Certificate	4	1.5
	SPM/O-level	205	77.4
	Diploma	41	15.5
	Degree	12	4.5
Year of Service	Less than 10 years	97	36.6
	11 -20 years	56	21.5
	21 – 30 years	47	18.0
	More than 30 years	62	23.4

Note: the sample consists of 262 police officers

Table 2: Measurement Items, Means and Standard deviations

Measurement items	Mean	Standard Deviation
<i>Attitude</i>		
Belief of the consequences		
How true do you think the following statements with regard to an employee's reporting of wrong doing in an organization?		
Blowing the whistle would help prevent serious harm to an organization	3.69	1.15
Reporting wrong doing in the organization is helpful in controlling corruption	3.88	1.01
Whistle blowing enhances the public interest	3.89	0.96
Reporting wrong doing in the organization is a way for an employee to do his or her duty	3.52	0.99
Whistle blowing is the moral thing to do	3.63	1.08
Whistle blowing enhances organization's sustainability	3.89	1.06
Whistle blowing is a way of exercise conscience	3.88	0.90
Whistle blowing is to enable employee to be a moral agent	3.94	0.94
Whistle blowing is the management tool to protect organization	3.93	1.56
Whistle blowing is to make people at work liable for their wrong doing	3.89	0.98
Evaluation of importance		
If you reported wrong doing, how important do you think the following consequences would be to you?		
Prevention of harm to the organization	3.00	1.16
Control of corruption	3.83	0.98
Enhancement of one's duty to protect the public interest	3.79	0.97
Enhancement of one's duty as an employee	3.45	1.02
Moral satisfaction on one's part	3.53	1.05
Enhance sustainability of organization	3.91	1.11
Enhancement of one's conscience	3.89	0.88
Enable employee to be a moral agent	3.76	1.06
Management tool to protect organization	3.99	1.22
People liable for their wrong doing	3.77	0.89
Subjective Norm		
Thoughts of Referent		
How proud do you think the following people would be if you reported wrong doings?		
Members of one's family	3.50	1.12
Co-workers	3.17	0.99
Immediate supervisor	3.51	0.98
Subordinate	3.24	0.92
Top Management	3.09	0.94
Friends	3.34	1.00
Neighbours	3.27	0.91
Acquaintance	3.44	0.88
Public	3.93	0.89
Government/policy makers	3.56	0.98

Table 2: Continued

How much do you care whether the following persons would approve or disapprove of your reporting wrong doing?		
Members of one's family	3.71	1.25
Co-workers	3.12	0.86
Immediate supervisor	3.62	0.91
Subordinate	3.33	0.93
Top Management	3.15	0.94
Friends	3.55	1.01
Neighbours	3.28	0.92
Acquaintance	3.51	0.78
Public	3.89	0.92
Government/policy makers	3.72	0.97
Perceived Behavioural Control		
Beliefs of control factors		
If you an employee reporting wrong doing in an organization, how likely do you think the following are?		
The organization will hinder/ignore my reporting and it will be too great for me to endure	2.68	0.98
My reporting won't make any difference	2.96	0.96
I will be subjected to harassment by the management	2.84	0.92
I will be demotion	3.00	0.98
I will be isolated	3.17	0.92
I will be terminated	3.19	0.79
I will be closely monitored	3.16	0.84
I will be charged of breaching loyalty duty	3.15	0.93
Evaluation		
If you report wrong doing, how important do you think the followings are to you?		
The organization is hindering reporting (or ignoring it);	2.68	0.98
Difficulties to correct wrong doing	2.96	0.96
Management harassment	2.84	0.92
Demotion	3.00	0.98
Isolation	3.17	0.92
Termination	3.19	0.79
Closely monitored	3.16	0.84
Breach of loyalty duty	3.15	0.93
Whistle blowing intention		
If you find wrongdoing in your workplace, how hard would you try to do the following?		
I would report it to the appropriate people within the organization	3.50	1.101
I would let upper level of management know about it	3.54	1.049
I would tell my supervisor about it	3.41	1.139
I would report to ethics officer or disciplinary committee	3.74	1.064
I would report it to the appropriate authorities outside the organization	3.68	1.148
I would use reporting channels outside of the organization	2.44	1.182
I would provide information to outside agencies	2.53	1.150
I would inform the public of it	2.35	1.116
	2.31	1.155

**Convergent Validity:** To assess the measurement model, first we need to test convergent validity. The convergent validity is the degree of multiple items to measure whether the same concept is in agreement. We assess convergent validity by following what was suggested by [61] through the usage of factor loadings, composite reliability (CR) and average variance extracted (AVE). We delete the loadings that are less than 0.6 as recommended. Composite reliability values that depict the degree, to which the construct indicators indicate the latent construct, range from 0.893 to 0.926. These values exceed the recommended value of 0.7 [62]. The average variance

extracted which reflects the overall amount of variance in the indicators accounted for by the latent construct, are in the range of 0.630 and 0.714, which exceed the recommended value of 0.5 [63] (Table 3).

**Discriminant Validity:** Discriminant validity is the degree to which items differentiate among constructs or measure distinct concepts [64]. We examine the discriminant validity by computing the correlations between constructs and the square root of the average variance extracted for that construct [65]. As shown in Table 3, all the square roots of the average variance extracted are

Table 3: Result of Measurement model

Constructs	Items	Loadings	AVE	CR
Attitude	ATTB1	0.738	0.630	0.922
	ATTB2	0.811		
	ATTB3	0.799		
	ATTB6	0.816		
	ATTB7	0.853		
	ATTB8	0.788		
	ATTB9	0.744		
	PBC5	0.870		
	PBC6	0.830		
Perceived Behaviour control	PBC7	0.832	0.677	0.893
	PBC8	0.754		
	SNN1	0.835		
	SNN2	0.890		
Subjective Norm	SNN3	0.838	0.714	0.926
	SNN4	0.865		
	SNN5	0.792		
	INT1	0.762		
	INT2	0.860		
Intention	INT3	0.892	0.698	0.902
	INT4	0.823		

AVE: average Variance extracted CR: composite reliability CA: Cronbach alpha

Table 4: Discriminant validity

	ATTB	INT	PBC	SN
Attitude Toward Behavior (ATTB)	0.794			
Intention (INT)	0.537	0.836		
Perceived Behavior control (PBC)	0.332	0.219	0.823	
Subjective Norm (SN)	0.563	0.505	0.273	0.845

Note: Diagonals are the AVE while the off-diagonals are the squared correlations

Table 5: Results of reliability test

Constructs	Cronbach's $\alpha$	Loading range	Number of items
Whistle blowing intention	0.855	0.762 – 0.892	4
Attitude toward whistle blowing	0.902	0.738 – 0.853	7
Subjective norm	0.851	0.792 – 0.890	5
Perceived behavioural control	0.900	0.754 – 0.870	5

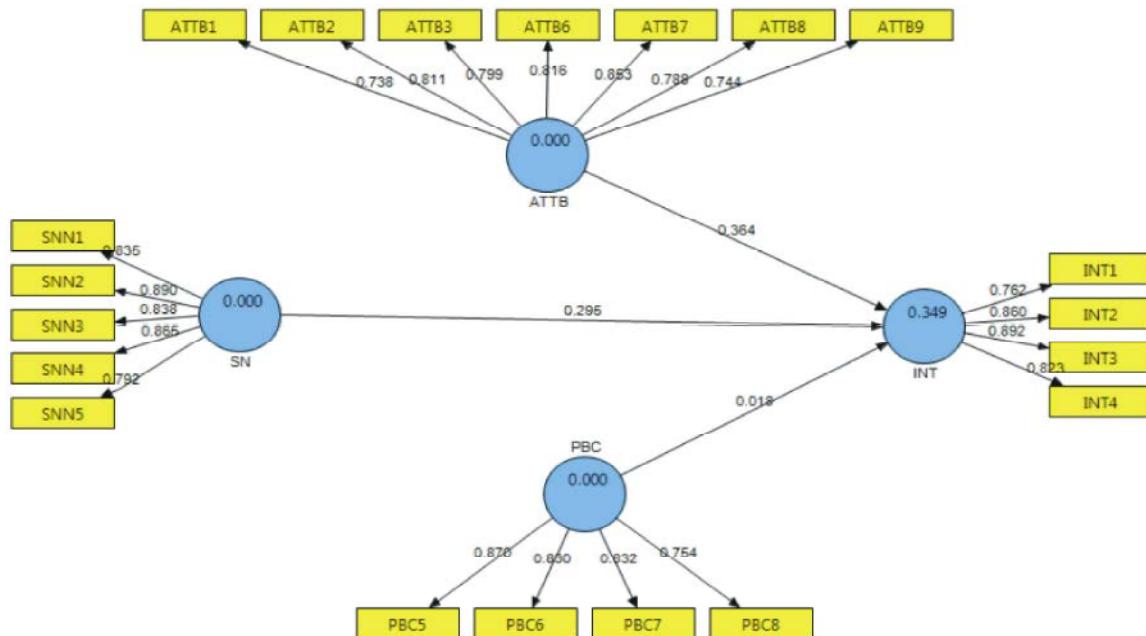


Fig. 2: The Structural Model

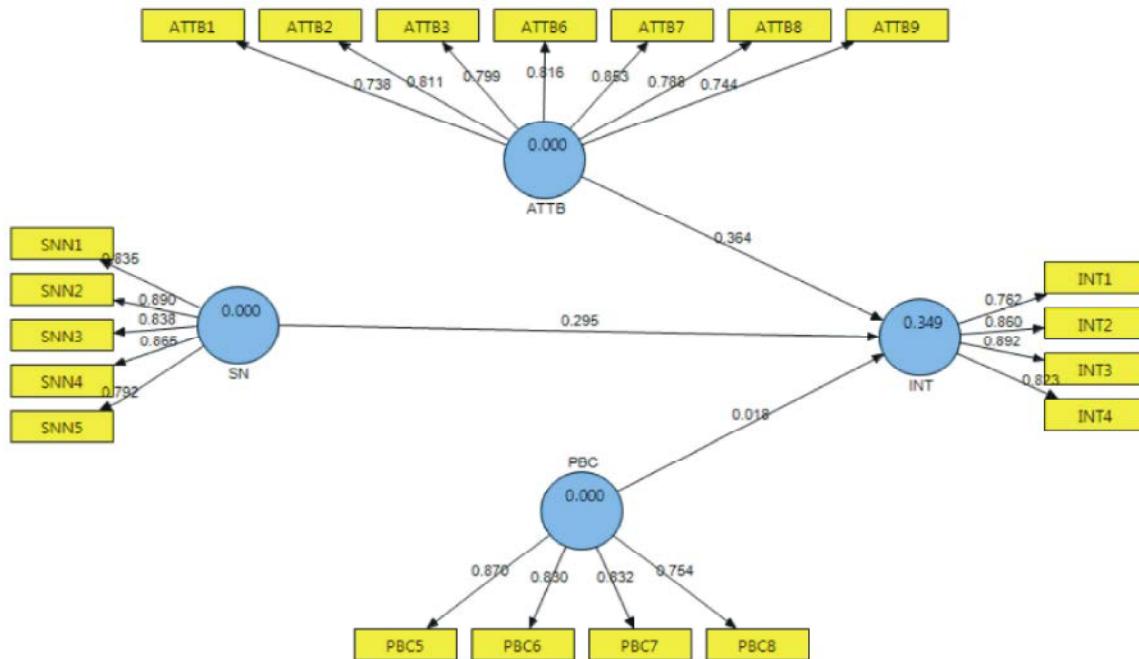


Table 6: Path Coefficients and Hypotheses Testing

	Path	Standard	T-statistics	Decision
H1	ATTB WBI	0.36	4.895**	Supported
H2	SN WBI	0.40	5.304**	Supported
H3	H2 > H1	0.40 > 0.36		Not Supported
H4	PBC WBI	0.02		Not Supported

higher than the correlation values in the row and the column, indicating adequate discriminant validity. In summary, the measurement model demonstrates adequate convergent validity and discriminant validity.

**Reliability Analysis:** Reliability analysis is a test of how consistently a measuring instrument measures whatever concept it is measuring [66] Table 5 illustrates that all the alpha values are greater than 0.6 which was recommended [66]. We conclude that the measurements are reliable.

**Assessment of the Structural Model:** Next, we evaluate structural model to test the hypotheses. The structural model indicates the causal relationships among constructs in the model (path coefficients and the  $R^2$  value). Together, the  $R^2$  and the path coefficients (beta and significance) indicate how well the data support the hypothesized model [67, 68]. Table 5 and Figure 2 show the results of the structural model from the PLS output. The  $R^2$  indicates that 30% of whistle blowing intention can be determined by ones' attitude towards whistle blowing, subjective norm and perceived behavioural control. We find two out of three hypotheses are supported. Both attitude ( $\beta_1 = 0.36, p < 0.01$ ) and

subjective norm ( $\beta_2 = 0.36, p < 0.01$ ) are positively related to whistle blowing intention. Meanwhile perceived behavioural control does not relate to whistle blowing intention ( $\beta_3 = 0.02, p > 0.01$ ). Figure 2 explains the structural model. In summary, H1, H2 and H3 are supported, while H4 is not supported.

**Discussion, Implications, Limitation and Conclusion:** Does attitude positively affect internal whistle blowing intention? We hypothesize that attitude towards whistle blowing positively affects whistle blowing intention. The results support the hypothesis ( $\beta_1 = 0.36, p < 0.01$ ) and concur with the works of prior studies [69], [70]. Hence, we conclude that the more positive the employees attitude towards whistle blowing, the more likely is their intention to blow the whistle.

Does subjective norm positively determine whistle blowing intention? We hypothesize that subjective norm positively affects whistle blowing intention. The result supports the hypothesis ( $\beta_2 = 0.36, p < 0.01$ ) and is in tandem with prior studies [71, 72]. Therefore, we conclude that the more influential is the referent group to respondents, the more motivation they are to comply and thus the more likely is their intention to blow the whistle.

Does the relationship between whistle blowing intention and subjective norm is stronger than that of attitude and whistle blowing intention? We hypothesize that the relationship between whistleblowing intention and subjective norm is stronger than that of attitude. The result supports the hypothesis ( $\beta_2 = 0.40 > \beta_1 = 0.36$ ) and is consistent with the works of [73], [74]. Therefore, we conclude that the referent groups are stronger than attitude in influencing respondents' intention to blow the whistle.

Does perceived behavioural control positively determine whistle blowing intention?: We hypothesize that perceived behavioural control positively affects whistle blowing intention. The result does not support the hypothesis ( $\beta_2 = 0.018 p > 0.01$ ) and is in tandem with the study of Park and Blenkinsopp (2007). Here, we conclude that the employees' belief of control factors and their evaluation that these factors hinder them from reporting do not affect their intention to blow the whistle.

**Implication:** We have proven the validity of Theory of Planned Behaviour [75] in understanding one's behaviour, specifically in predicting the whistle blowing intention. Additionally, we found preliminary evidence that 2 constructs namely attitude and subjective norm have strong effect on whistle blowing intention which is consistent with the past studies ([76, 77]). On the other hand, we found that perceived behavioural control does not have any effect on whistle blowing intention.

The study has important implications for organizations to instil employees with positive attitude towards whistle blowing. Indeed, the management should take a proactive approach to convince and assure members on the importance of reporting organizational wrong doings, so that corrective action can be taken.

Furthermore, organization should nurture whistle blowing culture in the work place by giving employees the autonomy to behave as their conscience dictates them. Reporting wrong doings becomes the duty and responsibilities of employees. Provide whistle blowers with sufficient protection. All these should be documented and spelled out in whistle blowing policy. Unfortunately, although whistle blowing is one of the methods to uncover fraud, organizations are yet to implement it as their internal policy [78].

Exposing wrong doings may seem frivolous and put the whistle blowers in a bad light, but they bring positive outcomes in the long run. It is therefore an uphill battle for the organization to shift its paradigm from opposing to supporting the whistle blowing. Instead of reprisal the

doers, employers should implement the whistle blowing as its internal policy. The whistle blowing policy would provide employees with sufficient protection and thus garner employees' trust on employers that the latter supports whistle blowing. In return, this would inculcate employees' positive attitude towards whistle blowing and thus increase their likelihood of whistle blowing intentions.

The findings also provide implications to lawmaker to strengthen the [79]. According to [80], the Act does not impose organizations to implement whistle blowing as their internal policy. Even worst, the [81] only offers protection when the disclosure of wrong doings is made to an enforcement agency or external audience. No protection given if the disclosure is made to employer or internal audience. As such, this would retract many from blowing the whistle as they may perceive that their career and life would be at stake.

Moreover, this is unfortunate as employees may wish to report wrong doings internally within the organizations in which he is working rather than to go to an external body such as an enforcement agency. Even worst, if they are not aware, their action may lead to a violation of the law. This provides implications to the lawmakers to extent the protection as not only to cover external whistle blowers but also internal whistle blowers. Due to this fact, the lawmakers should make it mandatory for all organizations to implement whistle blowing as their internal policy.

The results provide implications that referent groups play important roles in motivating members to blow the whistle. The referent groups are the people whom employees perceive as important to them and the pressure they feel to comply with the groups' expectation. Documenting whistle blowing as internal policy will gain employees confidence and trust that the employer, government and the public who are important to them are in line with them. Apparently, it is a concerted effort of all quarters to play vital roles in supporting whistle blowing through varieties of avenues, platforms and media.

**Limitation:** Similar with other research, this study has some limitations. First, we cannot generalize the results to all individuals and sectors as the respondents are confined to policemen in one of 14 states in Malaysia. Other similar researches were also conducted among uniform profession such as Korean policemen [82] and army force [83]. Extending the study to include individuals working in other professions may add further support to the findings.

Additionally, there are possibilities of measurement errors. The study focuses on perception of the respondents and the instrument relied on self-reports and perceptions of the respondents alone. There is a tendency that respondents may inflate their assessment of attitude, subjective norm and whistle blowing intention. Moreover, the instrument is also self-administered and there could be situations where respondents may need further clarifications which are not available [84].

The R<sup>2</sup> is low at 34.9% indicating that other factors are also the determinants of whistle blowing intention. In future studies, it would be important to include other factors, such as ethical philosophies namely deontology and teleology, culture, organization and personality. Hence, the exploration of these factors would facilitate understanding on the determinants of whistle blowing intention and thus, offers an important insight in motivating employees to blow the whistle [85].

## CONCLUSION

This study has shown that attitude and subjective norm have significant effects on whistle blowing intention with the latter to be stronger than the former. These factors provide a fruitful insight for the organization on the importance of nurturing members with positive attitude towards whistle blowing culture. Stakeholders' supports are also important for this noble deed to flourish. Indeed, all these would be legitimized and the organization should implement whistle blowing as the internal policy. Despite the fact that the policy is vital for good corporate governance, employers are reluctant to implement it. The employers perceive whistle blowers as traitors who are disloyal for exposing wrong doings of their colleagues and superiors. In bridging the gap between employers' perceptions and good governance, Malaysian parliament should play roles to strengthen the by making the implementation of whistle blowing policy as mandatory for all organizations. Strengthening the would elevate the whistle blowers protection in Malaysia to be on par with the international standards. Last but not least, this would prompt greater investors and public confidence towards the public and private sectors in Malaysia. This will result in transformation of the organizational culture towards integrity, openness and transparency.

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