

## **Factors Influencing Whistleblowing Intention Among Administrative And Diplomatic Officers At Malaysian Selected Public Organizations**

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### **Abstract**

Although there are various policies introduced to prevent civil servants from getting involved, the problem of misconduct is still happening. Therefore, certain practice recommendations are needed to help overcome the problem of wrongdoing. Therefore, this study has been conducted to determine the influence of personal responsibility, fraud seriousness, and organizational commitment to whistleblowing intention among Administrative and Diplomatic Officers (ADOs) in Putrajaya based on Ethical Climate Theory. This study was accomplished through descriptive and correlational research design, which involved 131 ADOs working in Putrajaya. The constructs of this study have been adapted from past studies and their validity and reliability confirmed throughout the study. Personal responsibility, fraud seriousness, and organizational commitment to whistleblowing intention are significantly correlated. Meanwhile, with a variance of 40.3%, fraud seriousness is the most dominant predictor of whistleblowing intention among ADOs in Putrajaya. This study provides significant insights into the field of study as well as to ECT.

**Keywords:** Whistleblowing Intention, Personal Responsibility, Fraud Seriousness,

## Organizational Commitment, Administrative And Diplomatic Officers (Ado)

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**Introduction**

The growing number of misconduct or fraud cases in private and government sectors is one of the socioeconomic issues that negatively impact organizations and the community as a whole. According to Rossouw, Mulder, and Barkhuysen (2000), corruption affects only the government sectors as it is about the misuse of public positions. Meanwhile, fraud according to Rossouw, Mulder, and Barkhuysen (2000, p. 887) refers to "intentional deception by concealing or misrepresenting information that harms the financial interest of another person(s) and benefits the financial interests of the perpetrator". Besides, Near, Rehg, Van Scotter, and Miceli, (2004) proposed seven categories of misconduct which include mismanagement, sexual harassment, unspecified legal violations, stealing, waste, safety problems, and discrimination. Misconduct or wrongdoing among government sectors is a worldwide issue (Lutsenko, 2017).

To prevent the issues of misconduct among employees from being brought out externally, which will harm the organizational image, whistleblowing is seen to be one of the best initiatives. Whistleblowing according to Near and Miceli (1985) is a process that involves four elements, which are whistleblower, whistleblowing act or the information shared about another's wrongdoing, the wrongdoer, and the party involved with the wrongdoer. They added that whistleblowers are those employees or former employees of an organization, have lack of control over organizational activities, remain anonymous, and occupy official roles to realize the prescribed activities. In accordance Nuswantara (2023) asserted that whistleblowing is an act of exposing information related to any wrongdoing activities inside an organization by its employees or former employees.

However, most employees are still reluctant to be a whistleblower as it is not easy (MesmerMagnus & Viswesvaran, 2005; (Schwartz, 2016); Chang, Wilding & Shin, 2017). Whistleblowers are always associated with negative consequences such as demotion, dismissal, and security threats and may even be blacklisted (Miceli & Near, 1988). To become worse, some assumed that the whistleblower is a traitor which violates the organizational norms. These conflicting views often prevent potential whistleblowers from ultimately suppressing the intention of whistleblowing.

Various new form of counterproductive work behavior are stemming due to current changes in working environment that provide more freedom for employees to decide on their working time (e.g., flexible working hour) and place (e.g., work from home). For example, cyberlacking (O'Neill, Hambley, & Bercovich, 2014), abuse, withdrawal, production deviant, and sabotage (Holland, Simpson, Dalal, & Vega, 2016). These situations explain the need for more employees who are willing to disclose the information. This study, therefore, has been conducted to determine factors predicting whistleblowing intention among administrative and diplomatic officers (ADO) in Putrajaya, Malaysia. This study provides significant insight related to factors to blow a whistle among ADOs particularly from Ethical Climate Theory perspective.

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**Predictors of Whistleblowing Intention and Hypothesis Development**

Ethical Climate Theory (ECT) developed by Victor and Cullen (1987;1988) postulates that ethical climate within any organization determined by individual characteristics and organizational environment (e.g., norm, culture, structure). Organization is responsible to developed code of conduct, rules and procedures that will determine the acceptable norms and culture within the organization. Meanwhile, individual employees are those who responsible to make a judgment regarding another organizational members' behaviors. More specifically, ethical climate is about individual's perception of right or wrong behaviors (Martin & Cullen, 2006). Individual norms, belief, principles, and values are important basis for ethical behavior (Elango, Paul, Kundu, & Paudel, 2010). Whistleblowing is an ethical work behavior in which it is about an act of reporting illegal, immoral, or illegitimate practices to persons or to organizations (Somers & Casal, 1994). Considering the crucial contributions of individual factors toward whistleblowing intention, this study therefore focused on three individual factors of personal responsibility, fraud seriousness, and organizational commitment.

**Personal Responsibility**

Personal responsibility relates to an individual responsibility to "accept responsibility for their thoughts, words, behavior, decisions, mistakes, well-being effort, and influence" Rauter (2020, p.2). Personal responsibility can be determined based on the consequences of acted action and the ideal action (Heider, 1958). A responsible person considered to be a person that firstly, has awareness on the acceptable practice inside the organization for him to decide on the unacceptable actions, and secondly, accept the responsibility to disclose any discrepancies to organizational higher up. Price (2020) added that understanding the organizational norms is about developing, absorbing, and perceiving the organizational practices to behave accordingly. However, if the individual deemed such behaviour is not part of his responsibility, he will walk away from exploring further knowledge to carry out his professional duties ethically.

Past studies (e.g., Kaplan & Whitecotton, 2001; Sallaberry, Dal Bem Venturini, MartínezConesa, & Flach, 2023; Nuswantara, 2023) acknowledged the roles of personal responsibility in encouraging whistleblowing behavior. Study by Mat Yusoff, Ahmad, and Md Dahlal (2023) found a positive and favourable relationship between personal responsibility and whistleblowing intention.

Based on the above discussion, this study therefore hypothesized that:

*Ha1: Personal responsibility positively associates with whistleblowing intention.*

**Perceived Fraud Seriousness**

Individual knowledge regarding the ethical practice are crucial in determining the perceived level of fraud seriousness. Fraud seriousness refers to materiality amount of fraud occurring in an organization (Indriani, Yulia, Nadirsyah, & Ariska, 2019). Individual tendency to blow a whistle for a serious wrongdoing to an authority is higher compared to less serious case (Andon, Free, Jidin, Monroe, & Turner, 2018).

Past studies found a positive relationship between perceived fraud seriousness and whistleblowing intention (e.g., Cassematis, 2013; Andon, Free, Jidin, Monroe, & Turner, 2018). Accordingly, this study hypothesized that:

*Ha2: Fraud seriousness positively associates with whistleblowing intention.*

### **Organizational Commitment**

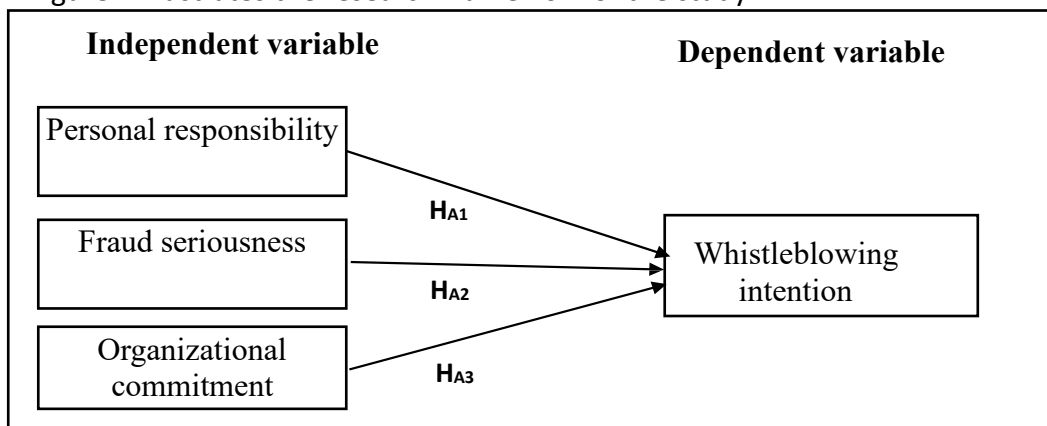
Organizational commitment refers to an individual employee attachment to an organization. It reflects the employee positive feelings towards organization (Swales, 2002). It shows the employee devotion to an organization (Önder, Akçıl, & Cemaloglu, 2019).

Even though findings on the relationship between organizational commitment and whistleblowing intention varies according to past studies (e.g., Mustopa, Kurniawan, & Eka Putri, 2020; Önder, Akçıl, & Cemaloglu, 2019), however, there are strong evidence indicating a significant and positive association between the two variables. For example, study by Safitri (2022) involved banking employees in Riau, Hanjani, Purwanto, and Kusumadewi (2018) involved internal auditors from Semarang Regency and Semarang City, and Somers and Casal (1994) among accountants.

Based on the above discussion, this study therefore hypothesized that:

*Ha3: Organizational commitment positively associates with whistleblowing intention.*

Figure 1 illustrates the research framework of the study.



**Figure 1: Research Framework**

**Methodology**

This study has been conducted based on a correlational research design. Curtis, Comiskey, and Dempsey (2016) asserted that findings from correlational research are able to provide evidence on the correlations between variables as well as in predicting future occurrence based on current data and insights. This study involved selected government organizations in Putrajaya. Putrajaya is Malaysia's federal administrative capital, in which most of administrative and diplomatic officers (ADO) work in Putrajaya. Population of this study consists of ADO grade 41 to 54 (Management and Professional Group). According to Malaysia Public Service Department (2023), there are 2,359 ADOs working under the selected organizations. The unit of analysis of the study is the individual ADO.

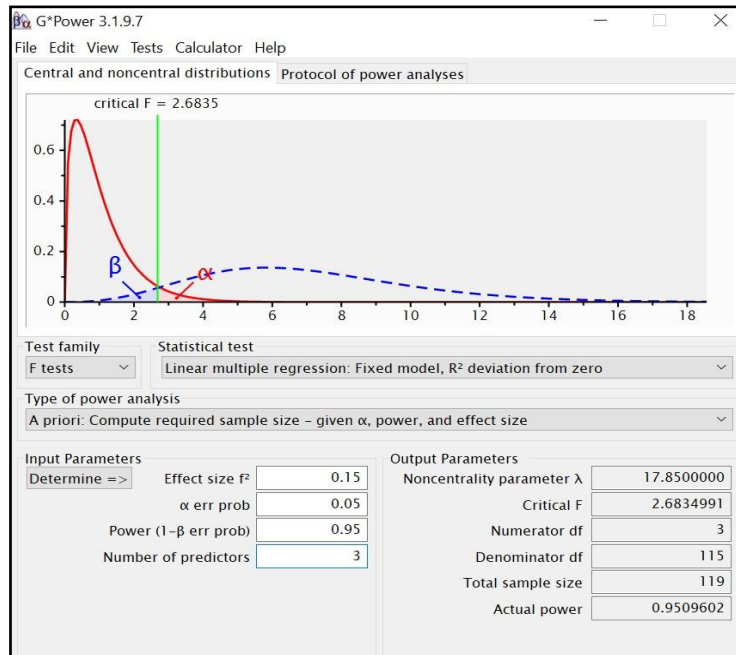
Sample size of the study has been determined based on G\*Power software by using the following criterion:

*Test Family* : *F*

: *Linear multiple regression: Fixed model, R<sup>2</sup> deviation from zero*

: *A priori: compute required sample size by a given alpha, power and effect size*

: *t2 = 0.15, α = 0.05, power = 0.95 and  
number predictor = 3*



**Figure 2: Sample Size Calculation using G\*Power Software**

The proposed minimum sample size according to G\*power software is 119 as indicated in Figure 1. However, according to Tan, Fee, and Nadarajah (2022) research adapting an online survey received a respond rate of 76%. This study therefore has increased the number of sample to 157 ( $119/.76$ ) to secure the minimum number of sample for generalization purposes. Data collection of this study has been accomplished through simple random sampling by using Microsoft Excel.

### Measurement and Instrument

Questionnaire is the main data collection tool of this study. Questionnaire of the study consists of five sections measuring the studied variables, including demography, personal responsibilities, fraud seriousness, organizational commitment and whistleblowing intention. There are 36 items in total and all of the items are using 5-likert like scale. The instruments have been prepared in both Malay and English languages.

**Demography.** This section consists of seven items related to gender, age, marital status, academic qualifications, grade, agency and tenure.

**Personal responsibility.** Personal responsibility in this study has been operationalized as a belief that an individual is responsible to choose and control their actions. Instrument developed by

Mergler (2007) which consists of five items has been adapted in this study. The reliability value of the instrument according to past research is 0.90. Example of an item is "To make a good decision, it is important to think it through first".

**Fraud seriousness.** Fraud seriousness refers to the employees awareness on amount of loss (or gain) borne by the victim as a consequence of fraudulent actions. This study adapted instrument developed by Schultz et al. (1993) dan Alleyne et al. (2017). Example of an item is "Score the seriousness level of frauds occurring in the organization I working for."

**Organizational commitment.** According to Mowday, Steers, and Porter (1979), organizational

commitment refers to relative strength in identifying individual engagement within an organization. This study adapted instrument by Mowday, Steers, and Porter (1979), which consists of 8 items. Example of an item within this section is "The organization I am working for is the best compared to other organizations".

Whistleblowing Intention. Whistleblowing intention in this study is defined as an individual tendency to make a disclosure or make a report of inappropriate behavior to an authorized officer either verbally or in writing in an organization. Instrument developed by Park and Rehg (2005) has been adapted in this study to measure whistleblowing intention. Based on past studies, Cronbach's Alpha value of the instrument is 0.78. Example of an item is "I believe whistleblowing is helpful to prevent wrongdoing".

### Instrument Validity and Reliability

Validity of the instrument used in this study has been confirmed through two types of validity, which are face validity and content validity. Dua jenis kesahan utama yang dipertimbangkan semasa mengesahkan soal selidik kajian ini. Meanwhile, the instrument reliability has been confirmed through Cronbach's Alpha presented in Table 1. Based on the indicated table, Cronbach's Alpha values of the instrument for actual study ranges from .789 - .881. According to Bond and Fox (2015), Cronbach's Alpha value of .70 and above considered good and acceptable.

**Table 1.**

*Cronbach's Alpha from Pilot and Actual Studies*

Variable	Pilot Study (n = 21)		Actual Study (n = 131)	
	No. of Items	Cronbach's Alpha	No. of Items	Cronbach's Alpha
Tanggungjawab Personal	5	0.809	5	0.803
Keseriusan Fraud	6	0.821	5	0.789
Komitmen Organisasi	8	0.866	7	0.881
Niat Whistleblowing	10	0.734	7	0.780

### Pilot Study

Hertzog (2008) proposed that a sample of 10-15 respondents considered appropriate for any pilot study. Pilot study of this study however has been conducted among 21 respondents that shared similar characteristics with the actual respondents.

### Data Collection procedure

Data collection of the study has been accomplished through google form. Respondents were given three weeks to complete the instrument. From 157 contacted respondents, only 131 responded and eligible for further data analysis. As a result, the respond rate of the study is about 83%.

### Data Analysis

Data analysis of the study has been conducted through IBM SPSS version 28. Skewness and kurtosis values of the studied variables ranges from -.609 to -.128 and -1.09 to -.667 which are still within the acceptable range. In addition, the scatterplot also indicate the values within the range of -3.3 and +3.3 which no potential outliers Tabachnick and Fidell (2013, p. 125). Next, researchers proceed with descriptive analysis (frequency, percentage, mean, standard deviation) and parametric statistical analysis (Pearson's product moment correlation and multiple regression) to answer the research objectives.

### Findings

Table 2 presents the respondents' demographic profiles. Majority of respondents of this study are female (67.2%), age between 36-40 years old (Mean = 39.81, SD = 4.76) (58%), and married (81.7%). Most of them are degree holders (51.0%), position grade 44 (41.2%), and have 1115 years of tenurity (48.1%)

**Table 2.**

*Demographic Information (n = 131)*

Demographic Variables	Frequency	Percentage
Gender		
Male	43	32.8
Female	88	67.2
Age (Mean=39.81; SD= 4.76 )		
26 – 30 years	8	6.1
31 – 35 years	9	6.9
36 – 40 years	58	44.3
41 – 45 years	43	32.8
46 – 50 years	11	8.4
51 – 55 years	2	1.5
Marital status		
Single	21	16
Married	107	81.7
Divorced/Widowed	3	2.3
Educational Attainment		
Bachelor degree	68	51.9
Masters	61	46.6
PhD	2	1.5
Position Grade		
41	11	8.4
44	54	41.2
48	36	27.5
52	24	18.3



54	6	4.6
Tempoh Perkhidmatan (Me n= 13.72; SD : 4.60)		
1 – 5 years	14	10.7
6 – 10 years	8	6.1
11 – 15 years	63	48.1
16 – 20 years	43	32.8
21 – 25 years	3	2.3

### Descriptive Findings

Table 3 illustrates the descriptive findings related to the studied variables. Findings indicated that the levels of whistleblowing intention (M = 4.35, SD = 0.51), personal responsibility (M = 4.63, SD = 0.41), fraud seriousness (M = 4.04, SD = 0.73), and organizational commitment (M = 5.71, SD = 0.79) among ADOs in are high.

**Table 3:**

*Level of Whistleblowing Intention, Personal Responsibility, Fraud Seriousness, and Organizational Commitment (n = 131)*

Variables	Frequency	Percentage	Mean	SD
<b>Whistleblowing Intention</b>			4.35	0.51
Low (1 – 2.330)	0	0		
Moderate (2.331 – 3.660)	10	7.6		
High (3.661 – 5)	121	92.4		
			4.63	0.41
<b>Personal Responsibility</b>				
Low (1 – 2.330)	0	0		
Moderate (2.331 – 3.660)	1	0.8		
High (3.661 – 5)	130	99.2		
			4.04	0.73
<b>Fraud Seriousness</b>				
Low (1 – 2.330)	2	1.5		
Moderate (2.331 – 3.660)	38	29.0		
High (3.661 – 5)	91	69.5		
			5.71	0.79
<b>Organizational Commitment</b>				
Low (1.00 – 2.990)	0	0		
Moderate (2.991 – 4.990)	28	21.4		
High (4.991 – 7.00)	103	78.6		

### Association between Variables

Table 4 highlights the results of correlation analysis between the studied variables. Results indicated that personal responsibility ( $r=.313^{**}$ ) positively associated with whistleblowing intention. According to Guildford Role of Thumb (1973), the relationship considered weak.

This study therefore, support the stated *Ha1*. Findings of this study are align with past studies by Alleyne, Haniffa, and Hudaib (2019), Sallaberry, Dal Bem Venturini, MartínezConesa, and Flach (2023) and Nuswantara (2023).

**Table 4:**

*Associations between Personal Responsibility, Fraud Seriousness, Organizational Commitment and Whistleblowing Intention*

Independent Variables	r	sig-p
Personal responsibility	.313**	< .001
Fraud seriousness	.510**	< .001
Organizational commitment	.426**	< .001

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

Relationship between fraud seriousness and whistleblowing intention indicated a significant, positive ( $r=.510^{**}$ ), and moderate level according to Guildford's rule of thumb. Therefore, *Ha2* is supported. Findings of this study confirmed the ECT and past studies by Cassematis (2013) and Andon, Free, Jidin, Monroe, and Turner (2018)

Next, is the relationship between organizational commitment and whistleblowing intention. Results in Table 4 indicated a positive and significant relationship between organizational commitment and whistleblowing intention ( $r=.426^{**}$ ). Magnitude of the relationship also considered moderate. This study therefore support *Ha3*. Results of this study consistent with past studies by Önder, Akçıl, and Cemaloglu (2019) and Safitri (2022).

### **Influence of Personal Responsibility, Fraud Seriousness, and Organizational Commitment on Whistleblowing Intention**

Multiple regression analysis has been conducted to look for the most dominant predictor of whistleblowing intention among ADOs in Putrajaya. Table 5 illustrates the findings of the study.

**Table 5:**

*Regression Analysis Results on Determinants of Whistleblowing Intention (n=131)*

Variable	Unstandardized	Standardized	t	Sig. ( $\rho$ )	Coefficient
	Coefficients				
	B	Std. Error	Beta ( $\beta$ )		
Constant	1.498	0.440		3.406	< 0.001
Personal responsibility	0.145	0.095	0.116	1.520	0.131
Fraud Seriousness	0.282	0.053	0.403	5.357	< 0.001
Organizational Commitment	0.183	0.050	0.280	3.659	< 0.001

$R = 0.601$ ;  $R^2 = 0.361$ ;  $F = 23.892$ ; Sig.  $F = < 0.001$

According to Table 5, the overall regression model is considered significant ( $F = 23.892$ , Sig- $F < .001$ ). The amount of variance explained by the model is 60.1% considered large

(Cohen, 1988). Based on the individual variable contributions, Fraud seriousness is the most dominant predictor ( $\beta = 0.403$ ), and followed by organizational commitment ( $\beta = 0.280$ ). Contribution of personal responsibility found to be insignificant.

### Implications and Recommendations

This study has been conducted due to growing concern regarding wrongdoing among government employees. Descriptive findings of this study revealed the high levels of whistleblowing intentions, personal responsibility, perceived fraud seriousness, and organizational commitment among ADOs in Putrajaya. Putrajaya is Malaysia's Federal Government Administrative centre. ADOs working around Putrajaya are those responsible in the process of decision making and policy development. They are considered to be the "first" users of any new policies developed. Added with wide working experience and good educational background, these ADOs seem to have clear understanding and awareness on ethical work practice. Future studies therefore, might be conducted to compare between ADOs from different regions in relation to whistleblowing intention.

Even though the results indicated significant positive correlations between personal responsibility, perceived fraud seriousness, organizational commitment and whistleblowing intention, however, only perceived fraud seriousness and organizational commitment significantly predict whistleblowing intention. In overall, findings of this study conformed the ECT theory, in which individual judgment on the fraud seriousness level and feelings of attachment towards organization lead to higher level of whistleblowing intention. Further studies are recommended to be conducted to include the third variable in testing the relationship between personal responsibility and whistleblowing, and more studies among government officers from various job categories being conducted in the future.

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