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Perceptions of Moral Intensity and Professional Commitment Towards Intention to Whistleblowing: Empirical Evidence from Malaysian Public Sector Organisations*

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Abstract

The study's goal is to look at the factors that influence people's willingness to whistleblow in the Malaysian public sector by applying two elements from the Moral Intensity Theory: the magnitude of consequences and societal consensus with professional commitment as an additional variable. The cross-sectional study used primary data collection through questionnaires adopted from previous studies. The survey questionnaires were distributed to target respondents from 27 ministries in Malaysian public sectors selected based on their grade positions in the departments ranging from Grade 29 and above. The findings revealed that societal consensus and professional commitments significantly impact the intention to whistleblow. The findings imply that closed people's opinions may have certain persuasive elements that influence the act of whistleblowing as a moral and ethical activity, thereby increasing their whistleblowing intention. The results also suggest that when individuals are more committed to their career and organization, they will act ethically and under the professional norm, hence, they will be inclined to whistleblow. On the other hand, the magnitude of consequences suggested an insignificant relationship with the intention to whistleblow. The results could facilitate the government in curbing the whistleblowing issue by defining its root before the implementation of necessary policies.

Keywords: Whistleblow, Public Sector, Moral Intensity Model, Societal Consensus, Professional Commitment

JEL Classification Code: M10, M21, M41, M48, H83

1. Introduction

Malaysia has recently witnessed countless fraud and corruption cases. The rising number of fraud and corruption

suggests that most individuals do not report wrongdoings, and those who do remain low (KPMG, 2013). Corruption threats could worsen by the complexity of the process, tight connection between government officials and businesses, and the vast number of stakeholders (Irawanto & Novianti, 2020). Considering that corruption is usually discreet, overcoming the issues is complex if critical evidence is absent, is kept secret, or is gained through insider knowledge. Individuals who expose any misconduct in the organization are deemed, whistleblowers. Ray (2006) stated that whistleblowers are individuals who disclose negligence, abuse, or danger in their workplace, such as professional misconduct or incompetence. Furthermore, Leong (2014) mentioned that the information from people willing to come forward and denounce a corrupt act or organized crime had assisted enforcement agencies, such as the police and the Malaysian Anti-Corruption Commission (MACC), to succeed in curbing corruption crimes.

A Transparency International survey disclosed that the Malaysian Corruption Perception Index (CPI) 2020 has dropped six spots from 51 to 57 out of 180 countries,

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which is concerning as the score indicates a declining trend in public procurement, illicit logging, and leaders' illegal property sales to foreigners. Hasnan (2021) discussed other causes of the CPI drop in 2020, including limited access to public information, as in the case of the IMDB scandal and continuous issues of public officials abusing their power and corruption despite the actions taken by the MACC. Notwithstanding the efforts by MACC, their report still exposed cases of abuse of authority and corruption by public officials (MACC Annual Report, 2019). For example, a recent arrest at massage parlors in Setapak, Kuala Lumpur, was a success due to a tip-off from the public and the MACC intelligence. The arrest was conducted in March 2019, involving 12 individuals comprising three Dewan Bandaraya Kuala Lumpur (DBKL) officers, four public officers, and five civilians (MACC Annual Report, 2019). Moreover, the Auditor General's report contains negative news on government employees' wrongdoings and weak governance where no disciplinary action was taken.

Whistleblowing is crucial to every business and individual, given that fraudsters or corrupt individuals can damage the company or organization (Phornlaphatrachakorn, 2021). The former Chief Justice Tun Zaki Azmi mentioned that civil servants require formal policies to report wrongdoing or corruption incidents (Fong, 2018). Civil servants are provided with a separate email or phone number for contact, similar to how private sectors provide whistleblowing policies in their organizations. In 2012, the number of whistleblower complaints in Malaysia was low, with only 28 out of 8,953 complaints, or 0.3% were, reported to the MACC (Early, 2018, Kennett et al., 2011).

Although past research indicated an interest in whistleblowing, many findings discussed the intention to whistleblow among public accountants and auditors in the public sector organizations from different department levels. Whistleblower disclosures are more effective than other mechanisms for reporting or exposing violations, such as internal or external audits (Sweeney, 2008). The whistleblower system provides employees with a way to report wrongdoing allegations (Wahyuni et al., 2021). Government agency employees should use the whistleblower system due to the employees' direct involvement in operational or technical tasks (Mesmer-Magnus & Viswesvaran, 2005).

The Whistleblowing Protection Act (WPA, 2010) implemented in December 2010 did not manage to change the trend in whistleblowing incidents and wrongdoing issues, which continue to rise. The WPA 2010 aims to fight corruption and other wrongdoings in the public and private sectors by promoting and enabling the exposure of wrongful behavior. The Act also safeguards the people who make the disclosures from undesirable actions, allows the reported incident to be scrutinized and managed, and provides the penalties connected to the incident.

Whistleblowers might be conflicted between acting for the benefit of society entirely or remaining faithful to the management and business leaders (Basri et al., 2017). Additionally, if an obligatory action is conducted against wrongdoers, the percentage of respondents willing to whistleblow increases to 44%. Hence, laws, rules, and regulations such as the implementation of WPA 2010 for whistleblowers might increase their trust in whistleblowers. Nevertheless, people still hesitate to whistleblow due to concerns about losing protection based on how others perceive whistleblowers (Nur Barizah et al., 2008).

For instance, Wan Saiful, the Chief Executive Officer (CEO) of IDEAS, stated that the WPA 2010 remains weak as it fails to provide significant protection for whistleblowers, which discourages whistleblowing (Quick, 2017). Moreover, the infographic below (see Figure 1) by the Legal Affairs Division Website illustrates that the number of whistleblowers has declined as the cases protected under WPA 2010 declined. Therefore, people are aware of the WPA 2010 implemented by the government but fear losing protection.

The PwC (2020) reported a significant decrease in wrongdoing incidents, such as fraud committed mainly by internal culprits in Malaysia. Nonetheless, the collusion between internal and external players (another type of bribery) has increased and is currently more significant in Malaysia (35%) compared to Southeast Asia (21%). Dr. Muhammad Mohan, the president of Transparency

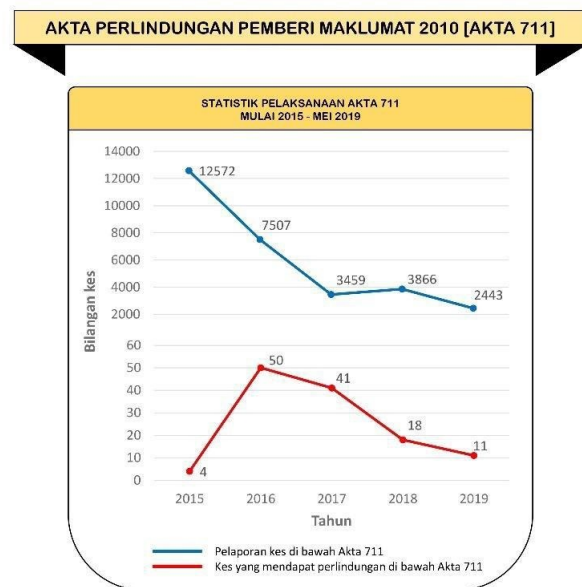


Figure 1: The WPA 2010 Implementation Statistics from 2016 to 2019

Source: <https://www.bheuu.gov.my/>

International Malaysia, highlighted that the causes for the low score in the CPI 2020 in Malaysia involve limited access to information on subjects of public interest, delayed institutional reforms, and weak political commitment to overcome institutional corruption (Timbuong, 2021). The Statistics for Implementation of the Whistleblower Protection Act 2010 [Act711] reported 62,852 total complaints received from 2011 to 2017, with only 473 tips from whistleblowers (0.75%).

The MACC received 7,724 information reports in 2019, suggesting a 7% drop (569 information) compared to 2018, which accumulated 8,293 reports (MACC Annual Report, 2019). The decrease is due to the first-level screening of all received data to ensure only high-quality data is processed for subsequent action. Information regarded as poor quality includes repeated or incomplete information. Non-investigative steps are conducted in response to poor-quality information, such as following up with the sender (whistleblower) for additional information and providing feedback to complainants. The total arrests in 2019 were the highest since the MACC was established due to proactiveness in investigation operations resulting in 1,101 arrests (MACC Annual Report, 2019). Some of the arrests were conducted against department members of the top management or non-public-sector civil officers, proving that specific civil servants have engaged in unethical behavior.

Based on the 2020 Global Report to the Nations study on occupational fraud and abuse, a tip-off is the most common initial fraud detection measure, which identifies 43% of fraud incidents. A tip-off is an anonymous complaint and is one of the best detection mechanisms, such as whistleblowing hotlines. If employees can be convinced to report illegal behavior cases, the situation could serve as a preventative measure. The number of crimes received by tip-off and whistleblowing hotlines has decreased significantly from 42% in 2018 to 14% in 2020 (PwC, 2020). The decline is concerning because tip-off and whistleblowing hotlines are usually viewed as one of the most effective detection mechanisms to fight corruption and fraud.

The Public Service Department officer, Chief Justice Tun Zaki Azmi, mentioned no current policy on whistleblowing among civil servants. Thus, the civil service should introduce a whistleblowing policy in the workplace (Fong, 2018). Nonetheless, the Deputy Minister in the Prime Minister's Department listed seven government agencies that implemented the WPA 2010: the Royal Malaysian Police, the Malaysian Anti-Corruption Commission, the Royal Malaysian Customs Department, the Immigration Department, the Road Transport Department, the Companies Commission of Malaysia, and the Securities Commission (Li, 2013).

Tadu and Mukonya (2016) stated that being a whistleblower is complicated. Hence, some people do not dare to report fraud or deception within their business to the company management. A whistleblower may be threatened with termination or exposed to other forms of retaliation (Jalilvand et al., 2017). Brennan and Kelly (2006) added that different groups of respondents have distinct personal duties. Consequently, the individuals face varying costs of whistleblowing, resulting in a variation in whistleblowing probability. Therefore, the study aims to determine the factors influencing the whistleblowing intention in the Malaysian public organization sector by examining a broader set of individuals from low-grade to high-grade officers.

2. Literature Review

2.1. Whistleblowing Definition and Concept

Whistleblowing first appeared in the 1970s and has grown in importance over time and across disciplines, such as law, management, public administration, sociology, psychology, and health sciences (Mannion et al., 2018). Many fundamental studies on whistleblowing were published in the 1980s, such as Miceli and Near (1985), who described whistleblowing as a process involving at least four elements: (i) the whistleblower: a former or current employee in the company or organization that is aware of certain wrongdoing but has little to no capability or authority to make any changes; (ii) the whistleblowing act: revealing an unlawful, immoral, or illegitimate practice to people or organizations that could make a difference; (iii) the complaint receiver: a third party who is the external whistleblower or an individual other than or in addition to the immediate supervisor who receives the complaint (the internal whistleblower); and (iv) the organization: a governmental or private entity that is the subject of a whistleblower's complaint and will be required to react or not.

Whistleblowing is used to describe the action of an individual who informs others about malpractices in the workplace. Ahmad et al. (2013) described whistleblowing as the revelation by former or present employees of their employers' unlawful, immoral, or illegitimate acts to persons or organizations who could take action. Miceli and Near (1985) define whistleblowing as not an act of employee deviance. Whistleblowing poses a challenge to the organizational power structure, but the act is not 'deviance' per se and is motivated by the gravity of the violation and usually offers valuable information to enhance organizational effectiveness and public safety (Miceli & Near, 1985). Whistleblowing denotes the revelation of information by an individual who reasonably believes that the information is evidence of a violation of any laws or any mismanagement, fraud, or power abuse (Pascoe & Rachagan,

2005). Meanwhile, Erkmen et al. (2012) provided no specific definition of whistleblowing. Thus, many scholars have attempted to define ‘whistleblowing’.

Whistleblowers are generally associated with negative consequences, such as demotion, dismissal, safety threats, and even shunned by society (Miceli & Near, 1988, 1985). That whistleblowing is not an easy feat (Chang et al., 2017). Whistleblowers are individuals who ‘sound an alarm from within the very organization they work, aiming to spotlight neglect or abuses that threaten the public interest’ (Bok, 1980). Whistleblowers are provided with various disclosure channels, such as reporting to the employee’s supervisor, top management, a company-provided hotline, or an external source.

Meutia et al. (2018) mentioned that individuals’ decisions on using information are influenced by internal and external forces. For instance, internal auditors are focused on bringing assurance and value to the business in cases of internal auditing. The auditors hold a critical function to perform in every organization, including measuring and evaluating the sufficiency of controls and the effectiveness of the firm operations to verify the company activities. Resultantly, internal auditors are a valuable resource for managers who intend to raise corporate productivity and achieve strategic objectives. Meutia et al. (2018) highlighted that the first auditor should decide whether a red flag is unethical or dishonest concerning the information disclosure.

Numerous factors influence a whistleblower. First, the whistleblower encounters or is exposed to unethical practices or processes within the company. Hence, the whistleblowers fight for the organization and workers’ best interests, distinguishing whistleblowing from surveillance (Miceli & Near, 1985). Second, whistleblowing is morally and ethically justified. Groeneweg (2001) mentioned that whistleblowing is crucial to prevent adverse outcomes. Personal morality and virtue are linked to whistleblowing conduct. People with the values tend to automatically react to unethical or illegal activities to reject wrongdoings due to being conscientiously bothered by organizational misconduct and disagreeing with superiors or peers. Past studies have emphasized the ethical and moral aspects of whistleblowing, which supports corporate growth while preventing immoral and criminal activities in an organization (Near et al., 2004). Consequently, whistleblowing benefits the organization based on personal ethical ideals and moral growth instead of private interests.

2.2. Whistleblowing in Public Sector

In 2008, the former Prime Minister, Dato Seri Najib Tun Razak, introduced the Government Transformation Programme (GTP), which involves several National Key Results Areas (NKRAs) in seven crucial areas that serve as a tool for monitoring and enhancing the delivery of

government services. The first six initial NKRAs were based on public surveys and months of reviewing the people’s requests of the government, and the most urgent needs were selected to construct the NKRAs. In July 2011, the seventh NKRA was established to address another vital issue, which centered on inflation and rising daily expenditures. A complete list of projects and activities was prepared for each NKRA to accomplish significant and rapid outcomes for specific goals.

Nevertheless, after the new government came to power in May 2018, the National Governance, Integrity and Anti-Corruption Centre (GIACC) was established under the Prime Minister’s department. The center is currently led by Tan Sri Abu Kassim Mohamed, the former Chief Commissioner of MACC, whose responsibilities include advising the Prime Minister on governance, integrity, and anti-corruption issues, forming strategic plans and initiatives, reviewing the effectiveness of actions affected by implementing agencies and reporting to the government via the *Jawatankuasa Khas Kabinet Mengenai Anti-Rasuah* (JKKMAR). The *Institut Integriti Malaysia* (IIM) is the GIACC operational body for building skills and capacity in governance, integrity, and anti-corruption issues in public and private sectors. One of IIM’s strategies is to form an intelligent and extensive network of cooperation through numerous training programs, consultations, and awareness programs and introduce several instruments and methods that organizations can practically implement to prevent corruption.

Whistleblowing among public officials is critical for detecting and overcoming corruption in the public sector (Brown, 2006). One of the NKRA measures includes the implementation of the WPA 2010 to minimize corruption and fraud cases in public and private sectors. The Malaysian government pledged to draft a ‘Whistleblower Act’ to promote the act of exposing misconduct, corruption, and other wrongdoings indicating that whistleblowing is an essential tool to fight fraud and corruption (Lehmann, 2010). The Malaysians’ awareness of WPA 2010 is still weak; hence the effectiveness of whistleblowing in private and public sectors remains limited (Nadzri, 2013). Datuk Seri Dr. Wan Junaidi Tuanku Jaafar, the Minister in the Prime Minister’s department from 2011 to 2021, mentioned that 73,545 reports were filed with law enforcement (Daim, 2021). Unfortunately, only 527 people have emerged as whistleblowers (Daim, 2021). The situation suggests flaws in the implementation of provisions of the Act (Daim, 2021). The provisions in WPA 2010 fail to offer proper safeguards to whistleblowers and discourage whistleblowing in certain situations.

2.3. Moral Intensity Theory

Thomas M. Jones first established the Moral Intensity Model in 1991. Jones (1991) described that moral intensity

is a concept that represents the amount of issue-related moral imperative in a situation. Moral intensity is multidimensional and involves the elements: (1) magnitude of consequences, (2) societal consensus, (3) probability of effect, (4) temporal immediacy, (5) proximity, and (6) concentration of effect (Jones, 1991). Moral intensity emphasizes the moral issue instead of the moral agent or the organizational framework (Jones, 1991), such as corporate culture (Trevino, 1986). Jones based the approach on Rest's four-component model, which includes identifying moral issues, moral judgment, moral intention, and moral behavior (Lincoln & Holmes, 2011). Clements and Shawver (2011) added that the components in Jones' model impact all four stages in Rest's model. Resultantly, a high moral intensity would detect a moral concern is detected, arouse a moral judgment, and establish a moral intention. Thus, the individual will engage in moral behavior.

Jones (1991) expanded Rest's (1986) research by including moral intensity variables that affect moral sensitivity, moral judgment, and moral conduct (Shawver et al., 2015). Jones (1991) also identified six moral intensity measures or components regarding the moral issue that impact a person's feelings during the decision-making process as follows:

1. The magnitude of consequences: the amount of the harms (or benefits) caused to victims (or beneficiaries) of the moral act in question.
2. Societal consensus: the level of social agreement that a proposed behavior is evil or good.
3. Probability of effect: a combination of the probability that the act will occur and the probability that the act will cause the harm (benefit) predicted.
4. Temporal immediacy: the period between the present and the commencement of the consequences of the moral act in question; a shorter period implies higher immediacy.
5. Proximity: the feeling of closeness (social, cultural, psychological, or physical) that the moral agent feels for victims (beneficiaries) of the evil (beneficial) act in question.
6. The concentration of effect: the number of people affected by a moral act that is inversely proportional to the act.

Jones (1991) stated that all components of moral intensity interact with relationships between the components. If any element emerges, the fundamental level of moral intensity should increase, and vice versa, assuming that all other components remain constant (Sweeney, 2008). Hence, a whistleblowing intention model was constructed based on the model, which is particularly relevant for situations requiring moral issues,

such as whether to whistleblow or not when employees witness unethical behavior at work.

The study emphasized the magnitude of consequences and societal consensus. The variables are considered critical predictors of moral intention (Apadore et al., 2018; Wang et al., 2015; Lincoln & Holmes, 2011). Due to insufficient empirical evidence and a small influence in past studies, the model excluded the remaining four parts of the Moral Intensity Model: the concentration of effect, probability of effect, temporal immediacy (Lincoln & Holmes, 2011; Frey, 2000), and proximity element (Chia & Mee, 2000; Valentine & Godkin, 2019).

Professional commitment is the additional variable in the proposed framework. Several past studies have attempted to determine the characteristics that influence one's intention to whistleblow, such as a person's strong commitment to their employment, which may motivate the individual to whistleblow (Tompunu et al., 2020). Nugraha (2017) expressed that professional commitment could be related to whistleblowing intentions. Additionally, considering that moral intensity is a situational factor, including professional commitment, a situational component will complement the current study (Wang et al., 2015).

The whistleblowing process is complex and challenging due to the dependence on an individual's moral intensity (Clements & Shawver, 2011). Consequently, the dependent variable for the study is the intention to whistleblow, which denotes moral intention in the Moral Intensity Model. The study excluded the examination of moral behavior due to the complexity of analyzing real whistleblowing events in organizations and approaching actual whistleblowers for interrogation (Sampaio & Sobral, 2013).

2.4. Whistleblowing Intention

An individual's intention describes a deep desire to perform several practical actions and everything they desire the most. Certain individuals intend to whistleblow upon understanding the importance of whistleblowing in disclosing different criminal behaviors, such as fraud. Whistleblowing intention describes the probability of an individual engaging in actual whistleblowing behavior. Whistleblowing is an exposure or reporting act to uncover or report unlawful or unjustifiable activities conducted by a member of an organization to any entity that could take action against such violations (Bhal & Dadlich, 2011). Miceli and Near (1985) describe whistleblowing as an internal or external disclosure of any unlawful, immoral, or illegitimate actions by organization employees and members to a responsible authority with the power to investigate and execute the appropriate action.

Studies have proven that individual characteristics impact whistleblower decisions (Miceli & Near, 1985).

Kennett et al. (2011) (as cited by Dhamija & Rai (2017)) discovered that accounting students' whistleblowing intentions cause emotional and societal consequences. Nevertheless, the question of whether an employee should blow the whistle or remain silent is a complicated subject highlighted by numerous studies. Nevertheless, no studies have provided concrete solutions (Latan et al., 2016). Tadu and Mukonya (2016) stated that being a whistleblower is challenging and uncertain, hence people do not dare to disclose fraud or deception occurring within their organization to the management. A whistleblower may be threatened with termination or encounter other forms of retaliation (Jalilvand et al., 2017).

Gobert and Punch (2000) explained that two whistleblowers differ as many psychological and sociological factors influence their whistleblowing decisions. Thus, whistleblowing is considered a rational progression that includes elements such as recognizing suspicious situations, deciding whether to disclose wrongdoings, and responding to reports and whistleblowers (Miceli & Near, 1985). Suyatno (2018) mentioned that most respondents who are employees at government departments would want to disclose if they observe any misconduct in the organization. Wahyuni et al. (2021) suggest that government agency employees are potential whistleblowers due to being directly involved in operational or technical actions (Mesmer-Magnus & Viswesvaran, 2005) and considering that whistleblowing is a crucial deciding element in organizational behavior (Brewer & Selden, 1998).

Employees (specifically in public sectors) dedicated to their jobs tend to report wrongdoings in the company as they are engaged with the public, community, and social service (Brewer & Selden, 1998). Dalan et al. (2019) added that public sector employees hold a special ethical duty to fulfill their obligations to the country and the public good. Therefore, public officials have the most potential to act as the whistleblower within an organization. Kaplan and Schultz (2007) proposed that whistleblowing could prevent corporate misconduct and suspicious behavior, and organizations that support the act can enhance efficacy and efficiency. Therefore, understanding how the work environment and beliefs impact public officials' perceptions of whistleblowing against wrongdoing is critical.

Whistleblowers are individuals who emerge and expose wrongdoings and disclose their superiors or coworkers who have committed fraud or unlawful activity within the organization (Dalton & Radtke, 2013). Nonetheless, being a whistleblower is complex because several threats are involved. Commonly, a business would threaten reprisal against a whistleblower (dismissal, defamation, or seclusion at work). The threat is made to prevent the public from learning about fraud committed by the business (Elias,

2008). Line managers often execute the punishment with or without consulting business officials. Moreover, only 53% of firms could guarantee the safety of whistleblowers against reprisal (Kreshastuti & Prastiwi, 2014).

The research on whistleblowing is essential in public organizations due to the recent availability of hotlines, the obedience, and the conformity demand experienced at all levels. Rest (1986) stated that once a moral decision is taken, an individual must possess enough perseverance and other capabilities to perform moral intention, endure fatigue, and overcome obstacles. Given that whistleblowing usually occurs in stages, the initial disclosure may or may not result in the desired reaction. Later, repeated reports might occur with the crucial concept of persistence.

2.5. Perception of Moral Intensity and Intention to Whistleblow

2.5.1. Magnitude of Consequences and Intention to Whistleblow

The magnitude of consequences is one of the two dimensions of moral intensity that perceived potential harm. The potential harm is the magnitude of consequences, probability of effects, temporal immediacy, and concentration of impact. The potential harm assesses how victims are impacted by the harm. When a stronger feeling of responsibility exists for victims, a greater desire and intention to blow the whistle will prevent the damage (Chen & Lai, 2014), which is associated with the do-no-harm concept and the ethical standard of fairness. Oboh (2019) explained that accounting professionals in the Nigerian Ethical Decision-Making (EDM) process are significantly influenced by the magnitude of consequences. The magnitude of consequences of accounting procedures could deter accountants from performing unethical actions.

Shawver (2011) defined the magnitude of consequences as the total harm or benefits individuals suffer due to a moral decision. Shawver et al. (2015) stated that the magnitude of consequences is the amount of harm or benefit the action causes to people. Meanwhile, Valentine and Hollingworth (2012) described the magnitude of consequences as the gravity of the impact of unethical behaviors. Sampaio and Sobral (2013) added that the magnitude of consequences is linked to the extent individual associates with the consequences of a moral issue, which is the severity of the wrongdoing. For instance, an action that causes harm to 1,000 people will produce a higher magnitude of consequences than an action that harms one individual (Shawver, 2011). Smith et al. (2016) further explained the magnitude of consequences through a similar comparison – a concern that results in a fatality produces a higher significant impact than an issue that only causes minor injury to the victim.

Smith et al. (2016) suggested that an issue that causes death provides a more significant impact than an issue that slightly harms the victim. Individuals believe that whistleblowing is crucial in more severe circumstances and are convinced that whistleblowing is the proper course of action (Sampaio & Sobral, 2013).

Frey (2000) mentioned that moral sensitivity is connected to the magnitude of consequences among New Zealand managers. Cohen and Bennie (2006) disclosed that the magnitude of consequences was the most crucial factor in three audit-related cases. Frey (2000) revealed that a single dimension, the degree of magnitude of consequences, was important for judging judgments where the magnitude of consequences exhibited a solid relationship with the subjects' ethical intentions. Valentine and Hollingworth (2012) investigated whether the magnitude of consequences is a crucial element in a scenario, including poor efficiency and staff reduction. Frey (2000) revealed that a single dimension, the degree of the size of consequences, was necessary for judging judgments in a component analysis of the moral intensity items. The findings denoted that the extent of the effects was significantly related to the individuals' ethical goals. Singer et al. (1998) disclosed that the severity and probability of consequences were related to whistleblowing intentions. Therefore, the study proposed the following:

H1: There is a significant and positive impact between the magnitude of consequences and the intention to whistleblow.

2.5.2. Societal Consensus and Intention to Whistleblow

Chia and Mee (2000) discovered that social consensus impacts business professionals' moral sensitivity, whereas moral intensity and societal agreement significantly influenced accounting professionals in the Nigerian EDM process. Accounting professionals may be discouraged from making unethical judgments due to social condemnation of dubious accounting procedures.

Societal consensus denotes how a person or society perceives whistleblowing as a good or evil act. Shawver (2011) explained societal consensus as to the level of social agreement on whether the suggested behavior is ethical or unethical. The social agreement level on the ethicality of an action is considered societal consensus. For example, bribery may be perceived as more unethical than bribery in an environment where bribes are accepted and anticipated. A societal consensus is also described as an agreement on the negative consequences of a specific behavior (Valentine & Hollingworth, 2012). Individuals usually rely on the expectations of others to justify a course of conduct (Bateman et al., 2013). If close individuals support or agree with

the behavior, the person will feel less confused and more enthusiastic to participate in a moral activity (Trongmateerut & Sweeney, 2013).

Butterfield et al. (2000) suggested that behavior could assist people in acknowledging ethical issues (moral sensitivity). Chia and Mee (2000) found that social consensus influences business professionals' moral sensitivity. Frey (2000) added that moral sensitivity is linked to societal consensus among New Zealand managers. Schmidtke (2007) studied the reactions of 223 non-supervisory employees of a restaurant chain to employee theft concerning societal consensus and perceived resemblance. The data denoted that the societal consensus is related to theft reporting. Clements and Shawver (2011) included societal consensus as an essential element in the whistleblowing decision. The findings disclosed that the societal consensus is linked with theft reporting. Clements and Shawver (2011) investigated the influence of perceived societal consensus on practicing accountants' internal reporting earnings management. Similarly, Paolillo and Vitell (2002) discovered that the perceived moral intensity strongly influenced the ethical intention of managers, and societal consensus influenced the intention to act on ethical issues.

Therefore, the study proposed the following:

H2: There is a significant and positive impact between the societal consensus and the intention to whistleblow.

2.5.3. Professional Commitment and Intention to Whistleblow

Past studies have attempted to determine the factors that impact one's intention to engage in whistleblowing, which includes an individual's strong commitment to their job, which might motivate the individual to whistleblow (Tompunu et al., 2020). Garman et al. (2006) mentioned that professional commitment links one's attitude and organizational behavior with ethical rules that address community responsibility. Professional commitment is a sense of responsibility, awareness, and readiness to defend the principles of a profession, which enables an individual to form a firm commitment (Elias, 2008). Nesje (2016) described professional commitment as a strong relationship between a person and their career. The significance of examining the role and impact of professional commitment was highlighted in Lee et al. (2000) where a person's employment is a crucial part of their life and that their level of professional commitment has significant consequences for the individual and the organization.

Tuan Mansor et al. (2020) discovered that a professional individual with a high devotion to their career, such as an auditor, will act under professional norms and act more ethically. Aranya and Ferris (1984) listed three characteristics

of professional commitment (1) identification, which includes accepting goals, similarity of personal values with the profession, and pride in being a part of the profession; (2) involvement, which is a person's availability to work and do his best for the profession; and (3) loyalty, which is an emotional bond and desirability. Siallagan et al. (2017) found that many fraud cases in the government and organizations exhibited a lack of professionalism among the members or employees.

Past research outlined that professional commitment holds a considerable impact on public sector auditors' ethical behavior (Tuan Mansor et al., 2020). Elias (2008) and Tompunu et al. (2020) discovered that professional commitment enhances the motivation of auditing students to whistleblow. Mela et al. (2015) revealed a significant discrepancy between professional commitment and the intentions of auditing students to whistleblow, hence corroborating the findings.

Nugraha (2017) disclosed that professional commitment impacts the desire to raise awareness. Taylor and Curtis (2010) discovered a relationship between auditor's commitment and remarkable prediction accuracy. Contrarily, Yetmar and Eastman (2000) discovered that accountants' readiness to whistleblow is not impacted by their professional commitment. Similarly, Siallagan et al. (2017) found no relationship between professional commitment and accountants' inclination to whistleblow. Smith and Hall (2008) noted that professional dedication significantly impacts the desire to whistleblow. Hence, the study hypothesized the following:

H3: *There is a significant and positive impact between professional commitment and the intention to whistleblow.*

3. Research Methodology

The framework depicts the relationship between the study variables and hypotheses. The framework presents the relationships between the independent variables: perception of moral intensity (magnitude of consequences and societal consensus) and professional commitment towards the dependent variable (intention to whistleblow). Figure 2 demonstrates the proposed theoretical framework that illustrates the factors affecting the whistleblowing intention of employees in Malaysian public sector organizations.

The study population includes 27 ministries in the Malaysian public sector, who are the individuals selected based on their grades starting from Grade 29 and above. The study aims to determine an individual's intention to whistleblow in the public sector organization from all levels of position. Berita Harian (2021) listed that approximately 800,000 public officials are from Grade 29 and above, while the study sample size is 384 respondents. The study included

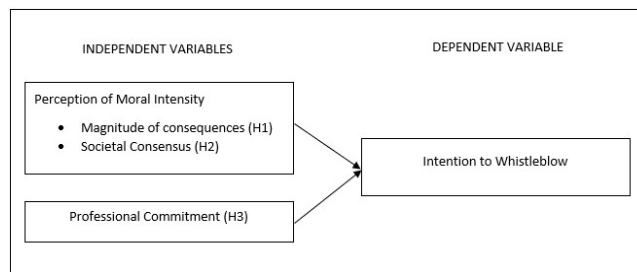


Figure 2: Theoretical Framework Illustrating Factors Affecting Whistleblowing Intention of Employees in Malaysian Public Sector Organizations

20 items, 15 of which are independent variables and five for dependent variables.

4. Results

4.1. Descriptive Analysis

A total of 139 sets were collected, thus achieving a response rate of 36%. All 139 sets of questionnaires were usable and analyzable.

The profiles of the respondents participating in the study are presented in Table 1. Most respondents were female (60.40%). The majority age group in the survey were respondents between 31 to 40 years old. Considering that the study investigated the intention of public officials to whistleblow, most of the respondents' grade position was between 41 to 44 or equivalent (36.00%).

Out of 139 respondents, 117 were Muslims (84.20%), 10 were Christians, six were Buddhists, five were Hindu believers, and one embraced other religions. Most public officials were Degree holders (51.10%) with more working experience in the general organization sector of over 10 years (54.00%).

4.2. Scale Measurement

4.2.1. Reliability Test

Cronbach's Alpha was used to measure the data consistency and reliability. Reliability analysis was evaluated using all 139 respondents' questionnaire survey answers. The reliability of the study was 0.820 for all variables, comprising 20 items from all four variables. The findings suggested that all four variables, including the intention to whistleblow, the magnitude of consequences, societal consensus, and professional commitment, demonstrated a relatively high internal consistency as the reliability coefficient of 0.70 and above was considered acceptable. Therefore, all variables used in the study were consistent and reliable.

Table 1: Descriptive Analysis of Respondents

	Variables	N	%
Age	21–30 years old	43	30.90
	31–40 years old	47	33.80
	41–50 years old	34	24.50
	51–60 years old	15	10.80
	Above 60 years old	–	–
	Total	139	100.00
Gender	Male	55	39.60
	Female	84	60.40
	Total	139	100.00
Religion	Islam	117	84.20
	Christian	10	7.20
	Buddha	6	4.30
	Hindu	5	3.60
	Others	1	0.70
	Total	139	100.00
Academic Qualification	Secondary school	9	6.50
	Diploma	22	15.80
	Bachelor's degree	71	51.10
	Master's degree	26	18.70
	Doctor of Philosophy (Ph.D.)	4	2.90
	Professional Certificate	7	5.00
Total	139	100.00	
Grade Position	29–32 or equivalent	41	29.50
	36–40 or equivalent	14	10.10
	41–44 or equivalent	50	36.00
	48 or equivalent	18	12.90
	52–54 or equivalent	14	10.10
	JUSA C and above	2	1.40
	Total	139	100.00
Working Experience	Below one year	13	9.40
	1–3 years	31	22.30
	4–6 years	8	5.80
	7–9 years	12	8.60
	10 years and above	75	54.00
	Total	139	100.00

4.2.2. Normality Test

The normality test was performed to evaluate the difference between the variables, which entails the application of a significant difference test. Brown (2011) mentioned that the critical value of skewness is approximately 2. If the skewness value ranges between -2.00 and $+2.00$, the data might be symmetric or skewed in either direction. An acceptable kurtosis value is appropriate from -10 to $+10$ when using structural equation modeling (SEM). Values beyond or above the mentioned ranges are questionable but because SEM is a highly strong analytical approach, minor variations may not imply severe assumption breaches (Griffin & Steinbrecher, 2013).

Based on the results in Table 2, the value of skewness for the intention to whistleblow was -0.582 , and the kurtosis value was 0.423 . Additionally, the skewness for the magnitude of consequences was 2.030 , and the kurtosis was 4.737 . Meanwhile, the skewness for societal consensus was -0.289 , and the kurtosis was -0.308 . The skewness for professional commitment was -0.726 , and the kurtosis was 2.011 . Considering that all data distributions were within the skewness and kurtosis, the questionnaires were normally distributed.

4.3. Inferential Analysis

4.3.1. Pearson Correlation Coefficient

Correlation analysis is a method of statistical evaluation used to examine the strength of a relationship between two numerically measured and continuous variables. The range of values is -1.0 to 1.0 .

Using Pearson's Correlation Analysis, Table 3 depicts the relationship between the intention to whistleblow with the independent variables, the magnitude of consequences, societal consensus, and professional commitment. The results denote a weak negative correlation ($r = -0.145$, $p \leq 0.005$)

Table 2: Normality Test (Skewness and Kurtosis)

Variables	Construct	Skewness	Kurtosis
WB	Intention to Whistleblow	-0.582	0.423
MC	Magnitude of Consequences	2.030	4.737
SC	Societal Consensus	-0.289	-0.308
PC	Professional Commitment	-0.726	2.011

between the intention to whistleblow and the magnitude of consequences. Meanwhile, a moderate positive correlation was observed between the intention to whistleblow and societal consensus ($r = 0.533, p \leq 0.005$). The results imply a low positive correlation between the intention to whistleblow and professional commitment ($r = 0.499, p \leq 0.005$).

4.3.2. Multiple Regression Analysis

The study employed a multiple linear regression test to assess the relationships between the dependent variable (intention to whistleblow) and the independent variables (the magnitude of consequences, societal consensus, and professional commitment).

The results in Table 4 demonstrate that the linear combination of three independent variables significantly predicted the intention to whistleblow among public officials, where the R^2 value was 0.370, representing the three independent variables. Thus, 37.00% of the intention to whistleblow within the public sector organization is described by the variation in the magnitude of consequences, societal consensus, and professional commitment taking into consideration the sample size and the number of independent variables. The remaining 63.00% of the changes were influenced by factors excluded from the study.

Table 3: Pearson Correlation Coefficient Analysis

CORRELATIONS				
Variables	WB	MC	SC	PC
WB	1			
MC	-0.145*	1		
SC	0.534**	-0.065	1	
PC	0.499**	-0.196*	0.462**	1

**Correlation is significant at the 0.01 level (2-tailed); *Correlation is significant at the 0.05 level (2-tailed).

Table 4: Multiple Linear Regression Analysis

COEFFICIENTS								
Model	Variables	Unstandardized B	Coefficient Std. Error	Standardized Coefficient Beta	t	Sig.	Collinearity Statistics	
							Tolerance	VIF
1	(Constant)	1.775	0.415		4.280	0.000		
	MC	-0.049	0.057	-0.060	-0.858	0.392	0.961	1.041
	SC	0.365	0.073	0.388	5.035	0.000	0.786	1.273
	PC	0.317	0.081	0.308	3.926	0.000	0.758	1.319

$R = 0.608$; $R^2 = 0.370$; F -value = 26.417.

The F value (F) was 21.778, and the significance of the p -value (sig) was 0.000, which is less than the alpha value of 0.05. Thus, the findings indicated that the dependent variable, the intention to whistleblow in the public sector organization, significantly impacts at least one of the three independent variables (the magnitude of consequences, societal consensus, and professional commitment).

The strength of the relationship between the independent variables and dependent variable are explained as follows: $\beta = -0.060$ (Magnitude of Consequences), $\beta = 0.308$ (Professional Commitment), and $\beta = 0.388$ (Societal Consensus). Notably, the positive or negative symbol depicted the relationship of the independent variables with the dependent variable. The beta weight (β) stipulates that societal consensus demonstrated the strongest effect on public officials' intention to whistleblow. The multiple linear regression equation for the model is formulated as follows:

$$WB = 1.775 - 0.060 (\text{Magnitude of Consequences}) + 0.388 (\text{Societal Consensus}) + 0.308 (\text{Professional Commitment})$$

5. Discussion

The study assessed the relationship between the magnitude of consequences, societal consensus, professional commitment, and the intention to whistleblow in the Malaysian public sector. Although numerous prior studies have examined the magnitude of consequences, societal consensus, professional commitment, and the intention to whistleblow observed in the same factors in different research areas, most studies did not examine and test the Malaysian public sector workers' intentions. The study revealed impressive results which emphasized the relationship between the magnitude of consequences, societal consensus, professional commitment, and the intention to whistleblow. The PwC (2020) outlined that one needs to be encouraged to speak up and whistleblow if they

are aware of any wrongdoings or illegal practices happening in their workplace.

Based on the first objective, the study examined the significant relationship between the magnitude of consequences and the intention to whistleblow in the Malaysian public sector to assess how the victims are affected by the harm caused. If a person holds a great desire and an intention to whistleblow, they have a stronger feeling of responsibility towards the victims. The results revealed that the magnitude of consequences and the intention to whistleblow demonstrated no significant relationship, as the p -value was 0.392.

The result coincides with May and Pauli (2002), who found no connection between the magnitude of consequences and the intention to whistleblow. Nevertheless, although the findings contradict several past studies, the results do not suggest a weaker intention to whistleblow as the respondents are still willing to whistleblow when they feel a stronger responsibility for the victims, greater desire, and the intention to whistle below, which will prevent the damage, particularly in cases with no other alternative to speak up about the wrongdoings.

The second research objective is to examine the significant relationship between societal consensus and whistleblowing intention within the Malaysian public sector. A person will consider other people's opinions before whistleblowing. Societal consensus demonstrated a significant relationship with the intention to whistleblow as the t -value was 5.035 and the p -value was 0.000 with a significant level of $p < 0.01$. The results corresponded with past studies, which proved that societal consensus holds a significant relationship with the intention to whistleblow (Butterfield et al., 2000; Chia & Mee, 2000; Frey, 2000; Schmidtke, 2007).

The results demonstrated that the respondents often consider the opinion of people within their surroundings before deciding to whistleblow. The survey questionnaire revealed that most respondents valued the opinions of the people close to them, such as friends and family. If the people close to the respondents agree and believe that the respondents should whistleblow, the individuals will be persuaded to consider the act of whistleblowing as a moral and ethical action; therefore, increasing their whistleblowing intention. Nonetheless, if society disagrees with whistleblowing, the respondents will feel unconfident and uncertain of their decision, subsequently demotivating their intention to whistleblow.

The last research objective is to examine the relationship between professional commitment and the intention to whistleblow in the Malaysian public sector. Professional commitment is an individual establishing a firm commitment by raising their sense of duty, consciousness, and the determination to defend the belief in the profession. The findings implied a significant relationship between

professional commitment and the intention to whistleblow, where the p -value was 0.000 with a significant level of $p < 0.01$ and a t -value of 3.926. The result aligns with prior studies, which suggest that professional commitment is significantly related to whistleblowing intention (Tuan Mansor et al., 2020; Tompunu et al., 2020). Based on the survey, most respondents agreed that they are loyal to their careers and organizations. When individuals hold a high level of devotion to their career, they will act ethically and under the professional norm; hence, they will be inclined to whistleblow. Nonetheless, if an individual feels less committed to their career and organization, they will not bother to speak up for any wrongdoings happening in their organization.

6. Conclusion

The study identified several factors that demonstrate significant relationships with the intention to whistleblow. The magnitude of consequences and the societal consensus is constructed under the Moral Intensity Model. The results revealed a significant relationship between societal consensus and the intention to whistleblow. Nevertheless, the magnitude of consequences demonstrated no significant relationship with the intention to whistleblow. Additionally, professional commitment is another added variable to the study that suggested a significant relationship with the intent to whistleblow.

The study resolved the issue of the lack of a theoretical model in examining the whistleblowing issue. An adjusted R-square of 0.371 suggested that the variables selected are appropriate to determine the ethical issue revolving around the intention to whistleblow. Similarly, Apadore et al. (2018) only achieved an adjusted R-square of 0.2342. The study narrowed the research gap on whistleblowing in the Malaysian public sector organization. Previously, many studies emphasized accounting professionals, accounting undergraduates, and working adults. The study is beneficial and constructive to future researchers who intend to explore the Malaysian public sector organization thoroughly.

The study is subjected to several limitations, specifically time constraints. The time to collect data was constrained to approximately one month despite using a simplified method (Google Forms). If a more extended period was given, more data might be collected. Furthermore, the study only highlighted the public awareness of the whistleblowing intention and the knowledge of the existence of WPA 2010. Many other issues can be emphasized apart from the awareness of whistleblowing intention. The study also relied on the respondents' imagination to answer assumptions of whistleblowing dilemmas, which is a socially acceptable bias. Nonetheless, several respondents are bound to complete the questionnaires based on their assumptions about the third

party's values and intentions. Lastly, the study used only two variables of the Moral Intensity Model as the construct variables instead of all six elements. Given that intention is only a probability of acting, the relevance of the study in predicting actual whistleblowing conduct is limited.

The study encouraged further research to develop and improve the findings by minimizing the study limitations. Considering that the investigation only emphasized the awareness of WPA 2010, future research should expand the examination of the authorities responsible for curbing the whistleblowing issue in Malaysia. The approach could assist the responsible authorities in identifying the crucial risks and issues. Moreover, future research should employ a longitudinal study which is a better approach to addressing the changes in perception over a period. The study could facilitate collecting the responses multiple times, specifically before and after any misconduct is discovered.

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