

# The Factors Affecting Whistleblowing Intention in Combating Fraud

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DOI: <https://dx.doi.org/10.47772/IJRISS.2024.8100181>

Received: 23 September 2024; Revised: 13 October 2024; Accepted: 16 October 2024; Published: 14 November 2024

## ABSTRACT

Concerns about the ethics of the accounting profession have been highlighted by global corporate scandals. Future auditors and accountants, who are responsible for maintaining public trust, are accounting students. In the accounting industry, whistleblowing plays a critical role in identifying and stopping fraud. Therefore, this study looks into what motivates Malaysian undergraduates studying accounting to come forward with whistleblowing intentions in combating fraud by applying the Moral Intensity Model, the study explores how the magnitude of consequences, social consensus, and proximity effect whistleblowing intention and fear of retaliation. The purpose of this study was to overcome Malaysia's academic research gap on whistleblowing and, more, to enhance the tertiary education system's ethical coverage. Also, this paper comes out with recommendations and guidance in handling wrongdoing concerns. As results, this recommendation may help policy makers to improvise a new policy to prevent Malaysia financial systems from fraud sources.

**Keywords:** Fraud, Whistleblowing, Ethics, Intention, Public Trust.

## INTRODUCTION

The goal of this study was to investigate the variables influencing undergraduate accountancy students' inclination to report fraud. The history of the whistleblowing issue will be included in the first section of the report, which will also include the problem statement, study objectives, questions, and consequences. Over the years, the issue of whistleblowing has gained much consideration, because of an increasing number of corporate crimes around the world such as Enron, WorldCom, and Transmile Group Berhad. Miceli, Near, and Dworkin (as cited by Rachagan, 2012) defined whistleblowing as “the reporting of illegal or immoral conduct to a person or body that has the ability to take actions against the wrongdoers”. The Chartered Institute of Internal Auditors [IIA], 2014, states that “to reduce fraud risk and protect shareholders’ interests, organisations should invest in formal Whistleblowing mechanisms and encourage employees to report wrongdoings”. Further, it states “Employees who sound alarmed about corporate wrongdoings in an early manner can help to reduce the degree of consequences of wrongdoings”. Mustapha & Siaw (2012) opined that “the failure of detecting fraud by the audit committee, internal auditors and independent directors in Transmile Group Berhad and the failure of Enron’s auditors to blow the whistle raised concern over the ethicality of the accounting profession”. The collapse of Arthur Andersen following the Enron disaster is indicative of the harm done to the standing and perception of the accounting profession. To reestablish the integrity of the accounting profession, emphasis has been placed on ethical education and growth in the accounting curriculum (Win et. al., 2014).

“Expectations are placed on them to exercise ethical conduct and maintain public trust at all times” (Fatoki, 2013). Henceforth, it is of absolute interest to recognize the factors associated with their Whistleblowing

intention to entrust whistleblowing as an instrument for uncovering corporate malpractices. The cases of Whistleblowing do not suggest an upturn and the wrongdoing problems do not show a decreasing direction trend but keep on growing, despite the introduction of the Whistleblowing Protection Act (WPA) 2010. According to KPMG's Malaysia Fraud Survey 2013, "83% of the respondents agreed that fraud is a major problem of Malaysian businesses, and yet fraud detection by the means of formal Whistleblowing mechanism fell from 25% in 2009 to 21% in 2013". Besides, the Global Economic Crime Survey carried out by PricewaterhouseCoopers in 2016 also revealed the sharp rise in bribery and corruption cases in Malaysia from 19% in 2014 to 30% in 2016, despite 98% of companies agreeing bribery and corruption are unacceptable. This further provokes the need to examine the factors that impede employees from alluring whistleblowing.

Past research investigates what drives whistleblowing and the factors influencing the tendency of whistleblowing. Miceli et al. (2012) stated, "no studies can include all relevant variables affecting whistleblowing intention". Therefore, more studies must be carried out repeatedly to investigate determinants of whistleblowing intentions. Fatoki (2013) stated that "students are potential future leaders in both private and public sectors whose views towards whistleblowing intentions are important". According to Ahmad et al (2014), the studies of whistleblowing in the "Malaysian context focuses only on accounting professionals" and "employees from the public sector". "Prior studies on whistleblowing intention of Malaysian accounting students are finite" according to Mustapha & Siaw (2012). Thus, it is imperative to suggest a research project that attempts to comprehend the driving forces behind Malaysian undergraduate accounting students' intention to disclose whistleblowing.

## **BACKGROUND OF STUDY**

The research dwells on the whistleblowing intentions of Malaysian undergraduate accounting students, which is an unexplored area of research in the context of Malaysia. The Malaysian Whistleblower Protection Act of 2010 and other anti-corruption measures prove Malaysia's determination to fight fraud and support whistleblowers. However, to the best of the authors' knowledge, research focusing on the attitudes and intentions of Malaysian undergraduate accounting students is scarce (Apadore et al. , 2018). Even though the act provides certain measures about anonymity and protection of the whistleblower within and against reprisal, culture, and national context may influence whistleblowing behaviour in various ways. Hence, this paper aims at filling this gap by revealing factors like the moral intensity of whistleblowing intention and putting a glimpse on the advanced future of corporate governance and ethical behaviour in Malaysia.

## **PROBLEM STATEMENT**

Whistleblowing intention, especially in the context of fraud-related behaviour, is an aspect that considers all factors that may affect an individual to report the specific unethical or unlawful conduct. Same in Malaysia this research has been investigated among accounting students since they will be the next generation of professional accountants who will manage and regulate the corporate social responsibility and ethical standards.

The intention of whistleblowing consists of the following factors including moral intensity, magnitude of consequences, social consensus, and proximity (Apadore et al., 2018). Values of the Moral Intensity Model such as the magnitude of consequences, social consensus, and proximity can greatly affect whistleblowing intention if a case involves fraud. The whistleblowing is more likely to occur if an individual believes that the fraudulent act leads to grave consequences; when there is culture support regarding the whistleblowing; and when the individual has a relationship with the wrongdoer or the victims.

The magnitude of consequences describes just how wrong the unethical act is while social consensus is the level at which people think the act is wrong. It is also important to understand that more perceived proximity can raise the level of whistleblowing intention as the potential harm is felt in a closer way. The follow-up study reveals that retaliation fear remains a valid reason that dissuades people from reporting fraud; this is an aspect that organisations must address by offering whistleblower protection and establishing a favourable

reporting culture. According to the Global Business Ethics Survey of 2020, 44% of employees in Asia which incorporates Malaysia feared to report misconduct they come across due to fear of retaliation.

Wellness, ethical standards and moral factors feature as key influences that define people's likelihood to report fraud cases. When leaders are ethical and encourage employees to report fraud, it offers a sense of protection within the workplace. Another study conducted by the Institute of Integrity Malaysia (IIM) revealed that 43% of employees believed that one factor that hindered whistleblowing was due to the absence of support from the organisations' upper management.

The legal and cultural environment of the organisation such as the support given to whistleblowers and availability of reporting channels affect whistleblowing intentions. Such a culture encourages the employees to report fraud incidents without fear that they will be terminated or punished in any other way. A paper by Ahmad et al. (2014) showed that POS has a positive correlation with the probability a member would report an unethical act.

## **GAP IN RESEARCH**

Few studies have been published on the factors affecting the intention of whistleblowing. The first one is an empirical study of the factors affecting whistleblowing intention (Apadore, et al., 2018). The article focused on how the variables impact students' intention of fraudulent conduct. Another study is on the factors affecting the intention of whistleblowing with anonymous reporting as a moderating variable (Rizkianti, 2020) which focused on how the auditors ascertained from The Audit Board of the Republic of Indonesia with anonymous access were affected by personal costs, the seriousness of fraud, and legal protection to whistleblowing objectives. Therefore, this study focused on the factors that have an influence on whistleblowing intention in committing fraud among accountancy undergraduates.

## **LITERATURE REVIEW**

### **1) Whistleblowing Intention (WI)**

The authors Erkman, Caliskan, & Esen, 2012 have pointed out that there is no universally acceptable definition of the term 'Whistleblowing.' According to Near and Miceli as cited by Kennett et al. (2011) Whistleblowing is the act of revealing by an organisation's members whether current or past; an organisation policy, activity, or practice that is unlawful, unethical or improper to individuals, groups or organisations which have the potential of taking action on the matter. In general, there are two types of whistleblowers, a) Internal whistleblowers are complainants who report wrongdoings to an internal party within the organisation and b) external whistleblowers make complaints to a third party such as the government or legal regulators. Our study is concerned about the overall effect of moral intensity on WI and therefore, it does not distinguish between internal or external Whistleblowing.

Indeed, in a prior study on the subject, Erkman et al. (2012) investigated the propensity of professional accountants in Turkey to report material misconduct in their workplaces. However, their results which were obtained from three whistleblowing scenarios suggested that on average, respondents had a low increase propensity for whistleblowing. In a similar earlier study, Erkman et al. (2012) looked into the probability of reporting serious misconduct that occurred in the workplace, with Turkish accounting professionals. However, the actual results they obtained for three whistleblowing cases suggested that respondents had rather limited likelihood of blowing the whistle on average. They carry out the 'wait and see' approach on them but they will only report when it is essential.

Fatoki (2013) conducted a study to examine how final year accountancy students perceived gender, materiality and the degree of punishment by whistleblowing. According to the findings, the majority of respondents thought the whistleblower was a hero and felt that whistleblowing was important for raising public awareness and lowering instances of fraud, corruption, and poor management. Another study examined the impact of

corporate ethical norms and organisational commitment on accountants' perceptions of whistleblowing in Barbados. Despite the fact that whistleblowing was not seen as a bad idea, data analysis revealed that accountants were unlikely to come forward (Alleyne, et. al, 2013).

## 2) Magnitude of Consequences (MC)

According to Shawver and Clements (2015), MC is the “gain or loss by person from an action”. Sampaio and Sobral (2013) defined the MC as the level of how much a person identifies with the impact of a moral issue, which is a measure of the wrongdoing). For instance (Smith et al., 2016), argued that if there is a loss of life, the MC is higher as compared to a situation where the victim suffers a minor injury only. “When it comes to what is worse, people think that Whistleblowing is needed if the situation is more serious and, therefore, they get them convinced that it is right to believe.” mentioned Sampaio & Sobral (2013). Mustapha and Siaw (2012) conducted research on the relationship between students’ academic performance, gender, and their probability for reporting cases of abnormality among final-year accounting students in a public university in Malaysia. In an effort to get a better understanding of the research study, it was clear that there was a positive and significant relation when gauging the likelihood of whistleblowing against the severity of the questionable act. Wang et al. (2015) have established that MC has a direct impact on the tendency of employees towards reporting negative news. Intents to report IT system flaws in the context of moral intensity and morality judgement formed the grounds for the research model. One scholar study looked at the relationship between perceived support, organisational values or culture, and the severity of wrongdoing on internal whistle-blowing intentions of a sample of 250 management and administration personnel. The findings offered evidence that the effect of wrongdoings is positive with the intention of whistle blowing (Pillay, Dorasamy, & Vranic, 2012).

In a 2002 study, Ballantine investigated how moral intensity affected undergraduate students from Malaysia and New Zealand's ethical purpose. His research confirmed that there is a strong correlation between MC and respondents' ethical intentions. Arnold et al. (2013) conducted a study concerning the extent of effect that situational context has on ethical decisions, as well as judgement assessments among international firms, small-sized external auditors of firms, and internal auditors. The analysis of the data has evidenced the hypothesis regarding the link between MC and the ethical appraisal and the intention to act ethically

## 3) Social Consensus (SC)

According to Morris and McDonald (1995), SC is the extent of people’s consensus on the impact of the social issue. Chen and Lai (2014) operationalised SC as “the level of social consensus concerning the propriety of the act”. Musbah, Cowton, and Tyfa (2014) however define SC as “the level of social endorsement that a given act is right or wrong. According to the definitions available in the literature, Valentine & Hollingworth (2012) defined SC as “the agreement about the negativity of an action”. In contrast, Bateman, Valentine, & Rittenburg (2012) defined SC as “the social norm according to which people generally relying on the expectation of other people to justify a given action”. Inmates of SC as “when the personal referent approves or agrees on the behaviour, one will feel less probated and more likely to engage in the ethical behaviour” Meanwhile, Sweeney and Costello (2009) in their study investigate how perceived moral intensity influences the ethical identification of a dilemma ethical judgement, the ethical intention of third-year undergraduate accounting and business student. Thereby, their study brings empirical evidence that validates the proposition that SC has the strongest association with ethical decision-making out of various components.

Schmidtke (2007) also made a study concerning observers’ reactions toward coworker theft about SC and noted the similarity of 223 non-supervisory employees of a restaurant chain. As the findings depicted, SC was found to be revealing almost no correlation with reporting Shawver & Clements (2011) concluded that, SC influences the practising accountants to whistle-blow on earnings management internally. The moral intensity was considered as the determinant of WI and behaviour by Chen and Lai (2014) whereby organizational commitment was seen as the moderator. The findings of the study also revealed that social pressure had no or minimal correlation with WI. In a related study, Musbah, Cowtan & Tyfa (2016) examined the relationship



between three aspects of MI with ethical decision-making among 229 Libyan management accountants and the findings established that the dimension of SC has a small significance towards ethical intention.

#### **4) Proximity (PX)**

Morris & McDonald (1995) described PX as “the degree to which an actor can identify with potential victims of the social issue”. PX is “the degree of closeness between the victim or beneficiary of a moral act and the moral agent” as defined by Mencl and May (2008). Shawver (2011) refers to PX as “how socially, culturally, physically close the victim of a moral act is to the decision-maker”. Valentine & Hollingworth (2012) measured PX as “the closeness to those harmed by the impact of a moral issue”. Lincoln & Holmes (2011) said “When the victims have a close relationship with an individual, he or she is more likely to be alarmed and their moral judgement will increase their willingness to report the bad news”. The research of Singer et al. (as cited in Taylor & Curtis, 2013) argued that “when the moral agent is close with the victim of a questionable act, the perceived empathy will be greater and influence the intention of Whistleblowing”. Shawver (2011) said, “The PX effect is greater when layoffs happen in our own company rather than in other companies”. Three moral intensity dimensions were examined in a 2009 study by Carlson, Kacmar, and Wadsworth. The findings supported the authors' hypothesis that a person's perceived personal experience (PX) and that of the victim have a positive correlation with the act's acknowledged ethicality.

PX appears to have a moderate association with moral intention, according to Lincoln and Holmes' (2011) analysis of the relationships between five moral intensity components and moral awareness, moral judgement, and moral intention among students enrolled in a service academy. Moral intensity was used as an independent variable in the research carried out by Wang et al. (2015) on the intention of employees to report the system bug. Using data obtained from a survey of 173 software engi conclusions showed that through morality judgement, PX to victims indirectly impacts on the constructive intentions of reporting bad news. The study conducted by Mencl and May (2009) addressed the questions regarding the impact of MC and different types of PX on the ethical decision making of human resource professionals and the results of the research showed that PX does not influence ethical decision-making.

#### **5) Fear of Retaliation (FR)**

Wainberg & Perreault (2015) opined that employees fail to report misconduct due to fear of the following adverse action being taken against them. Rehgh et. al (2008) described retaliation as “any negative action taken against a whistleblower due to internal or external whistleblower”. A similar view was expressed by Erkmen et al., (2014) who defined retaliation as “a spectrum of rewards or sanctions that whistleblowers experience for whistleblowing.” According to Kennett et al., (2011) potential negative outcomes of reporting wrongdoings include job loss, the inability to secure a new job, slurs or verbal/virtual abuse, and false accusations against the whistleblower's character and behaviour. Kennett et al. (2011) also explore the external WI of 81 accounting majors about fraudulent financial reporting with specific social and personal consequences. With regards to the research questions, the study was able to establish that the personal financial costs variable was negatively significantly correlated with the WI. In a study with 250 final accounting students, Fatoki (2013) looked at the concept of whistleblowing in relation to materiality and the severity of Elias and Farag (2015) examined how accounting students perceive the possibility of an internal auditor raising a red flag. Their research revealed that, in particular scenarios involving retaliation, the possibility of retaliation was negatively correlated with the probability whistleblowing. Fear of retaliation was found to be a weakening factor in whistleblowing among Australian public sector personnel, according to Cassematis and Wortley's (2012) analysis of the likelihood that such fear will be used to predict whistleblowRingle, and Chiappetta Jabbour (2016), individual factors like the expense of personal reporting have an impact on Indonesian public accountants' WI.

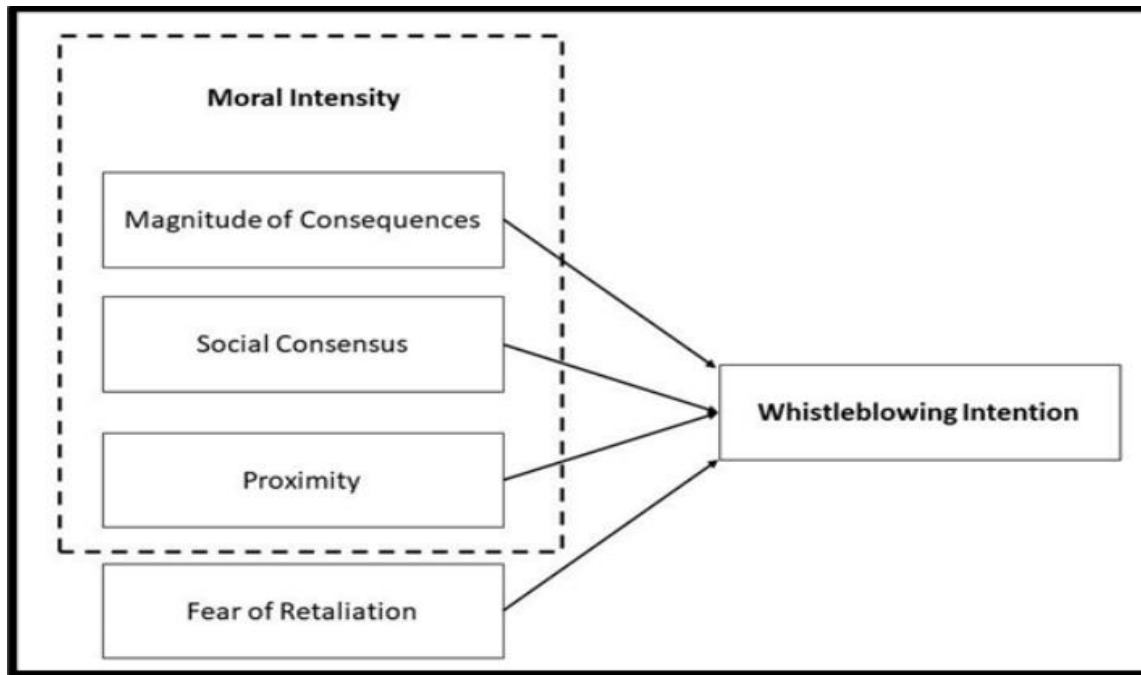
#### **6) Review of Relevant Theoretical Model(s)**

The Moral Intensity Model was developed by Thomas M. Jones in 1991. He stated Moral Intensity as “a framework that encompasses the degree of moral issues and obligations within a certain context”. Jones

mentioned in his case that his idea is a variant of Rest’s Four-Component theory, which comprises moral action, moral reasoning, moral purposes or email, and commentary on a moral dilemma or concern (Lincoln & Holmes, 2011). Smith, Kistruck, and Cannatelli (2016) argued that the problems with the existing ethical decision-making theories stem from the fact that the latter have not incorporated the features of moral concern, and this gave rise to moral intensity.

## PROPOSED CONCEPTUAL FRAMEWORK

Figure 2.1 shows the proposed conceptual model of factors affecting the Whistleblowing intention of final-year Accountancy undergraduates.



Adapted Chan Yee Chin & Others (2017), which was adapted from: Jones (1991); Latan, Ringle, & Chiappetta Jabbour (2016)

## CONCLUSION

The arguments highlighted the importance of understanding and addressing the factors that influence whistleblowing intention among accounting undergraduates in Malaysia. The study highlights the importance of factors including the severity of the repercussions, social agreement, closeness, and fear of reprisals in influencing students' choices to report unethical activity. By incorporating and utilising the Moral Intensity Model, the study fills a research gap in the Malaysian area of whistleblowing research and provides insights for policymakers, educators, and organisations who are interested in improving ethical standards and practices, as well as the general accountability and transparency within organisations. Several factors affect accounting students’ intention to report misconduct such as the existence of wrongdoing, the extent to which the student is aware of the consequences or repercussions, and, lastly, the encouragement from friends and family. These outcomes point to the need to develop specific preventive and educational initiatives for creating future professions with moral behaviour and maintaining public trust.

## RECOMMENDATION

### 1. Encouraging Organisational Transparency.

Measures can be made to ensure that organisations behave in a transparent manner and ensure the rights of whistleblowers, to ensure that an ethical corporate culture prevails. This is manifested through refreshing

ethical audits, clear reporting channels, and disclosing results of the described misconduct report to show that the processes trigger concrete actions for change.

## 2. Considering the Influence of Ethical Leadership.

Whistleblowing can be enhanced by ethical leadership, with leaders promoting ethical behaviour and enhancing the willingness of employees to report fraud. As a result, it is essential to cultivate ethical leaders who practise ethics, encourage others to do the same, speak about such significant values as transparency and integrity, and embrace whistleblowing as a positive process. Investigating the Role of Moral Development. If realised, a developmental perspective might be derived from knowledge of how the general moral development and ethical decision making of individuals influence their tendencies to blow the whistle on fraud. Coupled with this, the level of whistleblowing intention depends on the Ethical Maturity of the individuals as influenced by their level of moral development.

## 3. Enhancing Psychological Safety.

Make sure that the employees reporting concerns they have regarding such practices shall be protected from any form of punishment. This involves building understanding, respecting the patient's privacy and incorporating the use of communication. In order to solidify the notion of psychological safety there is a dire need to encourage various forms of group cohesion exercises and cultural transformation processes such as manners and courtesy.

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