

Factors Influencing Whistleblowing Intentions within Malaysian Enforcement Agencies

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ABSTRACT

The prevalence of corruption, particularly bribery, within enforcement agency departments poses a significant threat to national security and revenue collection. The Malaysian Enforcement Agency, despite its efforts to combat corruption, continues to grapple with this issue. The present study investigates the factors influencing the willingness of Malaysian Enforcement Agency's officers in Selangor to be whistleblowers. The research employs a quantitative methodology, utilising a questionnaire survey to collect data from 178 enforcement officers. The findings indicate that idealism, openness to experience, and whistleblowing judgment positively influence an individual's whistleblowing intention. However, other variables (relativism, extraversion, agreeableness, conscientiousness, and neuroticism) were found to have no significant influence on an individual's whistleblowing intention. This research emphasises the need to foster an environment where ethical behaviour is valued, and whistleblowers are strongly protected. This encourages reporting and helps fight corruption. The findings from this study can help develop specific actions to improve whistleblowing practices within the Malaysian Enforcement Agency and similar organisations.

Keywords: Whistleblowing Intention, Idealism, Openness to experience, Whistleblowing Judgement, Relativism, Extraversion, Agreeableness, Conscientiousness, and Neuroticism

INTRODUCTION

Whistleblowing

Whistleblowing, the act of employees reporting internal misconduct, is crucial for upholding ethical standards in organisations and curbing fraud and corruption (Dungan et al., 2015; Murdock & Murdock, 2018; Rachagan & Kuppusamy, 2013). However, it presents a dilemma for employees due to the fear of retaliation (B. Jubb, 2014; Kaptein, 2016; Chang et al., 2017; G. A. Liyanarachchi & Adler, 2011). This fear often leads to silence (Alford, 2016), despite whistleblowing's crucial role in fraud detection, particularly with the rise of occupational fraud (ACFE, 2018; Price Waterhouse Coopers, 2018). Whistleblowers have the option of internal or external reporting, each with its advantages and drawbacks (S. A. Ahmad et al., 2010; Rachagan & Kuppusamy, 2013; G. Liyanarachchi & Newdick, 2009). Internal reporting allows for swift resolution but may compromise anonymity, while external reporting offers greater protection but can tarnish the company's reputation. Despite measures like hotlines to encourage reporting, concerns about anonymity persist (ACFE, 2018; Anuar Nawawi, 2017). Strengthening internal controls, such as implementing the COSO model, and establishing clear reporting procedures are essential in promoting a transparent and ethical work environment (AICPA, 2017; Bunget & Sobolevski, 2009; KPMG, 2018; Murdock & Murdock, 2018). Internal auditors play a vital role in this process but often face ethical conflicts due to their dual responsibility to the organisation and its stakeholders (S. A. Ahmad et al., 2010; Read & Rama, 2003).

While Malaysia's Whistleblower Protection Act 2010 aims to address these issues, its effectiveness is limited by low public awareness and weaker protections compared to stricter regulations in the US and UK (Shamsuddin et al., 2015; S. A. Ahmad, 2011; Menk, 2011; OECD, 2014). A robust framework with

comprehensive legal protection for whistleblowers is essential for whistleblowing to combat fraud and promote ethical conduct. Despite enacting the Whistleblowing Protection Act 2010, Malaysia has not effectively utilised whistleblowing to combat fraud and corruption (Anuar Nawawi, 2017). Existing research on whistleblowing, primarily focused on auditing and accounting professionals in developed countries, neglects the impact of individual personality traits and lacks studies on Malaysian enforcement agencies (A. Ahmad, 2013; S. A. Ahmad, 2010; P. B. Jubb, 2000; Latan et al., 2018; G. A. Liyanarachchi & Adler, 2011; Mustapha, 2016).

Corruption In Enforcement Agency

Corruption in enforcement agencies, particularly bribery, is a significant issue that threatens national security (Badalyan et al., 2018; Begović & Mijatović, 2002; Michael, 2012). It can lead to the smuggling of illegal goods and significant losses in trade taxes (Badalyan et al., 2018; Michael, 2012). The problem is particularly acute in developing countries that lack enforcement agencies regulations (Begović & Mijatović, 2002; Wulf & Sokol, 2005). Enforcement officers are exposed to various forms of corruption, the most frequent being bribery (Badalyan et al., 2018; Michael, 2012). This can involve cash, gifts, or other benefits in exchange for expedited services or overlooking illegal activities (Mendelsohn, 2018; Michael, 2012). Such practices erode public trust and undermine the integrity of enforcement agency officials (Idrus et al., 2017). Various corruption techniques are employed, including allowing unchecked shipments, under-declaring taxes, and falsifying documents (Badalyan et al., 2018; Begović & Mijatović, 2002; Mishra et al., 2008). Passenger traffic is particularly vulnerable due to the lack of documentation and the high volume of transactions (Badalyan et al., 2018).

Governments worldwide are combating enforcement agencies' corruption (Michael, 2012). Sweden, for example, has implemented stringent measures and boasts a low corruption rate (OECD, 2011). While corruption is generally perceived to be higher in Eastern countries compared to Western countries, it is essential to note that it can jeopardise any cultural system (Hooker, 2008; Transparency International, 2018).

BACKGROUND OF THE STUDY

The Malaysian Enforcement Agency has taken proactive steps to establish itself as a world-class agency through strategic planning and integrity programs. However, despite these initiatives, corruption remains a pervasive issue, with 80% of complaints against enforcement agency officers relating to corruption (Bernama, 2019). The department acknowledges the problem and has implemented the 'naziran' program to curb corruption (Bernama, 2019). Several cases highlight the severity of the issue, with enforcement agency officers being charged with bribery and smuggling (Shazwani, 2017; Reduan, 2014; Karim, 2014). The Malaysian Enforcement Agency Integrity Department handles these complaints through a structured process (JKDM, 2019). However, the effectiveness of this system and the overall whistleblowing mechanism within the Malaysian Enforcement Agency need further examination.

The decision to whistleblow on workplace misconduct presents a complex ethical dilemma for employees (P. B. Jubb, 2000; Lindblom, 2007; Loyens & Vandekerckhove, 2018). Options include inaction, internal or external reporting, or direct confrontation (P. B. Jubb, 2000; Lindblom, 2007). However, despite the importance of whistleblowing in maintaining ethical workplaces and strong internal controls, there has been a decline in reporting, potentially due to fear of retaliation and lack of protection (Lavena, 2013). This is particularly concerning given the rise in fraud cases, especially within public sector agencies in Malaysia (Lavena, 2013). Employees in these agencies, particularly accounting professionals, regularly encounter ethical dilemmas and have the opportunity to expose wrongdoing.

Understanding the factors influencing individual whistleblowing decisions is crucial for developing effective mechanisms that encourage reporting and deter unethical behaviour. This study aims to fill these gaps by examining the factors influencing individual whistleblowing intentions within the Malaysian Enforcement Agency. By addressing existing knowledge gaps in the literature, this research can provide practical recommendations for organisations to establish fair and effective whistleblowing hotlines that encourage reporting and deter unethical behaviour.

Research Objectives

This study examines the individual factors influencing whistleblowing intentions within the Malaysian Enforcement Agency. The objectives of this study are as follows:

1. To examine the relationship between ethical ideology factors (idealism, relativism) and an individual's whistleblowing intention (WBI).
2. To examine the relationship between personality traits factors (extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience) and an individual's whistleblowing intention (WBI).
3. To examine the relationship between an individual's whistleblowing judgement (WBJ) and whistleblowing intention (WBI).

This study employed the Theory of Planned Behaviour to achieve the above research objectives. This study examined eight independent variables: idealism, relativism, extraversion, agreeableness, conscientiousness, neuroticism, openness to experience, whistleblowing judgement, and one dependent variable: whistleblowing intention.

LITERATURE REVIEW

Whistleblowing, a form of dissent, can carry significant risks for those involved (Gokce, 2016). Whistleblowers often turn to external parties when internal channels fail (Liyanarachi & Newdick, 2009). Whistleblowing serves various important purposes, including acting as a form of ethical resistance, aiding communication within organisations, and alerting management to operational problems (Greenwood, 2015; Glazer & Glazer, 1989; Richardson & McGlynn, 2007; McGlynnIII & Richardson, 2014; Shepard, 2011; Berger & Reber, 2006). Research indicates that organisations benefit from employees feeling comfortable voicing concerns (Detert & Burris, 2016). Whistleblowers are typically motivated to stop perceived illegal behaviour (Near & Miceli, 2016). This study examines factors influencing whistleblowing intentions, explicitly focusing on ethical ideology, religiosity, and ethical judgment towards peer reporting.

Hypotheses Development

Ethical Ideology Factors (Idealism and Relativism) and Whistleblowing Intention (WBI).

Ethical ideology, or an individual's perception of right and wrong (Forsyth & Berger, 2010; Kaptein, 2016; Lin & Ding, 2003), comprises two key elements: idealism and relativism (Bass et al., 2016; Forsyth, 2016; Lin & Ding, 2003).

Idealism is the belief that morally correct actions lead to positive outcomes, while immoral actions lead to negative ones (Brin et al., 2015). Highly idealistic individuals are more likely to whistleblow, believing it safeguards against further harm (Bass et al., 2016). They adhere to regulations even if they go against corporate culture (Arnold & Ponemon, 1991) and are willing to face negative repercussions to rectify misconduct (Ayers & Kaplan, 2005). They are more stringent on corruption (Forsyth, 2018) and compassionate towards others (Forsyth, 2016), believing whistleblowing protects the public interest (Trevino & Victor, 1992).

Relativism suggests that decisions are based on universal standards and circumstances (Forsyth, 2016; Lin & Ding, 2003). Relativistic individuals reject absolute moral values (Hardi et al., 2018) and are less likely to judge others without understanding their situation (Lin & Ding, 2003). They are often associated with Machiavellianism, showing less concern for conventional morals (Bass et al., 2016; G. Brown, 1994). They are less likely to report misconduct, even if they know it (Bass et al., 2016). Studies show that idealism is positively related to ethical decision-making, while relativism is negatively related (O'Fallon & Butterfield, 2005). Therefore, the proposed hypotheses are as follows:

H_{1a}: Idealism significantly influences an individual's intention to whistleblow

H_{1b}: Relativism significantly influences an individual's intention to whistleblow

Personality Traits (Extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience) and Whistleblowing Intention (WBI).

Personality represents an individual's distinct patterns of thoughts, feelings, and behaviours (Bornstein, 2018; Menk, 2011; Peeters et al., 2006). These patterns are often categorised into the "Big Five" traits: extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience. These traits can vary among people and be shaped by environmental and cultural factors (Brink et al., 2015; Menk, 2011; Mohamed et al., 2019).

Extraversion, a personality trait associated with engagement, positivity, and assertiveness, distinguishes individuals who thrive in social interactions and group settings from those who are more reserved (Peeters et al., 2006; Bornstein, 2018). Highly extroverted individuals tend to be enthusiastic, comfortable expressing themselves and enjoy teamwork, contributing actively to project success and problem-solving (Peeters et al., 2006). Their outgoing nature and ease in social situations facilitate positive interactions and open communication (Bornstein, 2018).

Agreeableness, reflecting empathy, respect, and consideration for others, contrasts individuals who prioritise the well-being of others and adhere to social norms with those less attuned to such concerns (Abdullah & Marican, 2016; Peeters et al., 2006; Bornstein, 2018). Highly agreeable individuals exhibit kindness, appreciation, and a positive outlook towards others, fostering strong relationships and emotional stability (Bornstein, 2018; Brink et al., 2015). They also tend to engage in prosocial behaviours like volunteering and are less prone to criminal activity (Menk, 2011; Bornstein, 2018).

Conscientiousness, reflecting traits of organisation, productivity, and responsibility, distinguishes individuals who thrive in structured environments, persistently pursue goals, and fulfil obligations from those more comfortable with disarray and less task-driven (Abdullah & Marican, 2016; Peeters et al., 2006; Bornstein, 2018). Highly conscientious individuals are characterised by strong work motivation, commitment, and a preference for orderliness (Bornstein, 2018; Peeters et al., 2006). They also demonstrate a greater inclination towards healthy behaviours, including whistleblowing (Bornstein, 2018). Their self-disciplined nature and tendency to analyse situations contribute to their heightened whistleblowing propensity (Brink et al., 2015).

Neuroticism, also known as emotional instability, reflects the tendency to experience negative emotions like anxiety, sadness, and mood swings (Abdullah & Marican, 2016; Peeters et al., 2006; Bornstein, 2018). People with high neuroticism may struggle with maintaining emotional balance, particularly in difficult situations, whereas emotionally stable individuals remain calm and resilient (Bornstein, 2018). Research suggests that neuroticism can negatively impact social responsibility and psychological well-being, reducing life satisfaction (Brink et al., 2015). Additionally, studies have found no significant link between neuroticism and ethical behaviour (Jones, 1991).

Openness to experience, linked to intellectual curiosity and creativity, is a willingness to explore new ideas and embrace change (Abdullah & Marican, 2016; Bornstein, 2018; Peeters et al., 2006). Individuals high in openness tend to be imaginative, appreciate art and beauty, and are comfortable taking risks, even in situations like whistleblowing (Menk, 2011; Abdullah & Marican, 2016). This trait, along with others like conscientiousness, contributes to social responsibility, which in turn predicts prosocial behaviours such as whistleblowing (Digman, 1997; Miceli et al., 2001; Near & Miceli, 2013; Bjørkelo et al., 2010; Miceli, 2014).

These personality traits, extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience, encompass various individual characteristics and are linked to various behaviours, including social responsibility and whistleblowing. Therefore, the proposed hypotheses are as follows:

H_{2a}: Extraversion significantly influences an individual's intention to whistleblow

H_{2b}: Agreeableness significantly influences an individual's intention to whistleblow

H_{2c}: Conscientiousness significantly influences an individual's intention to whistleblow

H_{2d}: Neuroticism significantly influences an individual's intention to whistleblow

H_{2e}: Openness to experience significantly influences an individual's intention to whistleblow

Whistleblowing Judgment (WBJ) and Whistleblowing Intention (WBI).

Ethical judgment, or the belief in the rightness of an action, is crucial in shaping an individual's behavioural intention, particularly in situations requiring whistleblowing (K. Chiu, 2014; Zhang et al., 2009). Both individual factors, like gender and moral values, and situational context influence a person's decision to whistleblow (Miceli, 2014). Research indicates that people are more likely to act when they perceive an action as ethical and believe others will accept it (Sparks et al., 2002). Ethical judgment and intention play vital roles in the psychological process of decision-making for potential whistleblowers (Taylor & Curtis, 2010). While the relationship between personal variables and whistleblowing intention is still debated, ethical judgment remains a central factor influencing the formation of behavioural intentions in questionable situations (Ghani et al., 2011; Miceli et al., 2008).

Whistleblowing intention (WBI) refers to an individual's likelihood to report misconduct within an organisation (K. Chiu, 2014). This intention is influenced by both individual factors (e.g., cultural values, locus of control) and contextual factors (e.g., the severity of the wrongdoing and perceived organisational response) (R. K. Chiu, 2002). Studies in China and South Korea highlight the role of additional factors such as knowledge and attitude, organisational support, and demographic variables in shaping WBI (Armitage & Conner, 2001; Chang et al., 2017). Strong whistleblower protection policies are crucial for encouraging reporting and ensuring accountability and transparency (Rachagan & Kuppusamy, 2013). However, potential negative repercussions for whistleblowers, such as workplace harassment or dismissal, can deter individuals from reporting misconduct (Dungan et al., 2015; Near & Miceli, 2016). Enhancing whistleblower protection mechanisms is vital for fostering a reporting culture and enabling early detection of fraud and other malpractices (Bouville, 2017). Therefore, the proposed hypotheses are as follows:

H₃: Whistleblowing judgement (WBJ) significantly influences whistleblowing intention (WBI).

Figure 1 shows the theoretical framework developed for this study.

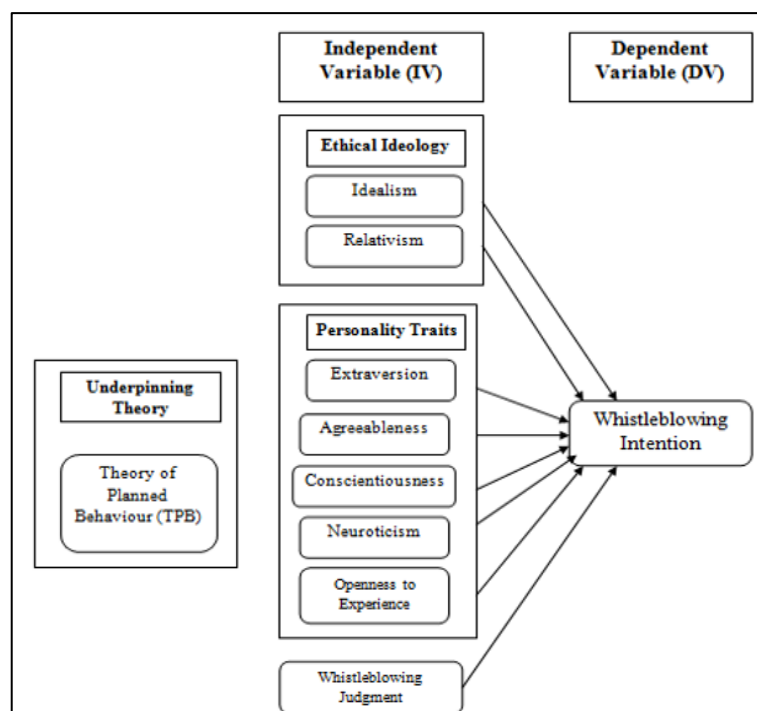


Figure 1: Developed Theoretical Framework

METHODOLOGY

Sampling procedures

The focus of this study is specifically on the Malaysian Enforcement Agency officers located in the state of Selangor. These enforcement agency officers, operating within their respective divisions, function as front-line personnel, ensuring the effective implementation of enforcement agencies policies and procedures. Additionally, they support and collaborate with government agencies in collecting taxes and duties. The entire population relevant to this study is characterised by distinct strata within the enforcement agencies department, and the units comprise five divisions. This study employs stratified random sampling to ensure greater accuracy with a smaller sample (Hussey & Hussey, 1997; Sekaran, 2003). In line with Roscoe's (1975) rules of thumb, the sample size should ideally fall between 30 and 500 for most studies or, at the very least, represent 30% of the total target population. Based on the "Determining a Sample Size by a Given Population" provided by Sekaran (2003), the appropriate sample size for this research is determined to be 169 enforcement agency officers. This sample will be selected from the target population of 308 enforcement agency officers in Selangor.

Data collection and analysis procedures

In this study, data was collected by emailing the Google Form questionnaire. The contact information of enforcement agency officers was obtained from the Malaysian Enforcement Agency website. Adhering to guidelines minimises non-response bias and ensures valid results (Sekaran, 2003; Trochim, 2006; Cooper & Schindler, 2003; Creswell, 2003).

Several steps were taken to enhance the perceived professionalism and legitimacy of the survey. These included obtaining support letters from the faculty and the supervisor and securing official permission and approval from the relevant authorities within the Malaysian Enforcement Agency. Furthermore, the confidentiality and anonymity of respondents were assured, and their ability to contact the researcher for any inquiries was facilitated. To further encourage participation, the questionnaire was designed to be concise, using clear and simple language with explanations provided for technical terms. The selection of respondents was carefully tailored to ensure their relevance to the research topic. Additionally, the questionnaire was presented in a familiar, full-page format, and regular contact was maintained with respondents to facilitate timely collection.

The Statistical Package for the Social Sciences (IBM SPSS version 25) was utilised for data encoding and processing. Following Pallant (2010), descriptive analysis was initially conducted to explore the fundamental features of the data. A normality test was performed to evaluate whether the data adhered to a normal distribution. Subsequently, a reliability test was implemented to ascertain the stability and consistency of the measurement tool. The Pearson Correlation Test was then employed to investigate potential multicollinearity issues among the variables. Lastly, regression analysis examined the relationship between the independent and dependent variables.

ANALYSIS OF RESULT

Demographic Profile

Descriptive analysis was utilised to explore the demographic characteristics of the participants, including gender, age, academic qualifications, professional qualifications, and years of service. The survey encompassed seven divisions within the enforcement agencies department: Enforcement Agencies Director General Office, KPSM Division, Enforcement Agencies Division, Legal Division, Technical Services Division, Enforcement Division, and Sales & Services Tax (SST) Division. The following section details the demographic breakdown of the officers involved in the study. The results presented in Table 1 provide a breakdown of the demographic characteristics of the respondents for this study.

Table 1: Demographic Profiles

Variables		Frequency	Per cent	Cumulative Percent
Gender	Male	96	53.9	53.9
	Female	82	46.1	100.0
	Total	178	100.0	
Age	21 – 30 years old	55	30.9	30.9
	31 – 40 years old	75	42.1	73.0
	41 – 50 years old	22	12.4	85.4
	51 – 60 years old	26	14.6	100.0
	Total	178	100.0	
Academic	SPM	12	6.7	6.7
Qualification	Diploma	16	9.0	15.7
	Degree	131	73.6	89.3
	Master	16	9.0	98.3
	PhD	3	1.7	100.0
	Total	178	100.0	
Professional	Yes	16	9.0	9.0
Qualification	No	162	91.0	100.0
	Total	178	100.0	
Working	1-5 years	95	53.4	53.4
Experience	6-10 years	27	15.2	68.5
	11-15 years	16	9.0	77.5
	16-20 years	40	22.5	100.0
	Total	178	100.0	

In total, 178 enforcement officers responded to the survey. The majority were male, comprising 53.9% (96 officers), while females made up 46.1% (82 officers). The most prevalent age group was 31-40 years old (42.1%), followed by 21-30 years old (30.9%) and 51-60 years old (14.6%). The smallest group was 41-50 years old (12.4%). Regarding academic qualifications, most respondents (73.6%) hold a degree, followed by those with diplomas or master's degrees (both at 9%). A smaller percentage have an SPM certificate (6.7%), and the least possess a PhD (1.7%). Additionally, 95% of respondents do not have any professional qualifications, while only 5% do. In terms of work experience, the largest group has 1-5 years (53.4%),

followed by those with 16-20 years (22.5%) and 6-10 years (15.2%). The smallest group has 11-15 years of experience (9%).

Descriptive Statistics

Table 2: Mean and Standard Deviation

Variables	Mean	Standard Deviation
Idealism	4.65	0.466
Relativism	3.34	1.61
Extraversion	3.50	1.12
Agreeableness	4.21	0.815
Conscientiousness	4.12	0.741
Neuroticism	3.52	1.255
Openness to experience	3.89	0.902
Whistleblowing Judgement	4.01	0.954
Whistleblowing Intention	3.93	0.899

Table 2 displays the mean and standard deviation for the four variables examined in the study. Idealism has the highest mean score (4.65), followed closely by agreeableness (4.21), conscientiousness (4.12), whistleblowing judgement (4.01), Whistleblowing Intention (3.93), Openness to experience (3.89), Neuroticism (3.52), Extraversion (3.50), and relativism (3.34).

The standard deviations, ranging from 0.466 to 1.61, demonstrate varying levels of agreement among respondents for different variables.

Normality Test

A normality test assessed whether the collected data followed a normal distribution. Examining skewness and kurtosis values is necessary to determine the proximity to a normal distribution. The statistical summary is shown in Table 3 below.

Table 3: Skewness and kurtosis

Variables	N	Skewness		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Idealism	178	-0.311	0.182	0.935	0.362
Relativism	178	-0.465	0.182	0.211	0.362
Extraversion	178	0.074	0.182	0.363	0.362
Agreeableness	178	-0.510	0.182	-0.267	0.362
Conscientiousness	178	-0.112	0.182	-0.733	0.362

Neuroticism	178	0.088	0.182	-0.403	0.362
Openness to experience	178	-0.468	0.182	0.522	0.362
Whistleblowing Judgement	178	-0.101	0.182	-0.256	0.362
Whistleblowing Intention	178	0.103	0.182	-0.604	0.362

Table 3 presents the normality test results based on Skewness and Kurtosis for independent and dependent variables in this study. The standard error for Skewness and Kurtosis are 0.182 and 0.362, respectively, with a sample size of 178 respondents. Both idealism and relativism show skewness values less than 1 for the ethical ideology factor, indicating normal distributions. Idealism is negatively skewed (-0.311), while relativism is negatively skewed (-0.465). Regarding personality traits, all five components, extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience, exhibit skewness values less than 1, confirming normal distributions. Extraversion is positively skewed (0.074), while agreeableness, conscientiousness, and openness to experience are negatively skewed (-0.510, -0.112, and -0.468, respectively). Neuroticism is also normally distributed with a positive skew (0.088). The results show that Whistleblowing Judgement (WBJ) has a skewness of -0.101 and a kurtosis of -0.256. As the skewness value is less than 1, the data for WBJ is considered normally distributed. Similarly, for the dependent variable, Whistleblowing Intention (WBI), the skewness is 0.103, and the kurtosis is -0.604. Again, with a skewness value less than 1, the data for WBI is also confirmed to be normally distributed. In conclusion, all variables in this study exhibit normal distributions based on their skewness values.

Reliability Test

Table 4 displayed Cronbach's alpha values for each construct, and the overall score satisfied the minimum requirement of 0.6. This aligns with the criteria set by Horodnic and Zait (2015), who classify values between 0.6 and 0.7 as acceptable and those 0.8 or above as very good.

Table 4: Reliability Test

Variables	N of Items	Cronbach's Alpha
Idealism	8	0.863
Relativism	11	0.863
Extraversion	4	0.636
Agreeableness	4	0.627
Conscientiousness	4	0.794
Neuroticism	4	0.621
Openness to experience	4	0.835
Whistleblowing Judgement	8	0.841
Whistleblowing Intention	11	0.827

Correlation "r"

This study followed Jensen's (2005) guideline, considering a correlation coefficient (r) of 0.90 as the threshold for multicollinearity. If two variables exceeded this correlation, one would be removed to avoid redundancy.

Pearson's correlation coefficient test results, presented in Table 5, reveal no correlations surpassing 0.90. This absence of high correlations confirms no multicollinearity issue in this study.

Table 5: Pearson Correlations Matrix among Variables

	ID	RE	EX	AG	CO	NE	OP	WBJ
Idealism (ID)								
Relativism (RE)	.084							
Extraversion (EX)	.025	-0.25						
Agreeableness (AG)	.257**	.107	.219**					
Conscientiousness (CO)	.254**	.070	.457**	.387**				
Neuroticism (NE)	-.002	.031	.404**	.314**	.419**			
Openness to Experience (OP)	.175**	.189*	.544**	.340**	.617**	.436**		
Whistleblowing Judgment (WBJ)	.317**	.138	.221**	.351**	.459**	.262*	.379**	
Whistleblowing Intention (WBI)	.307**	.123*	.300**	.378**	.349**	.191**	.475**	.486**

** . Correlation is significant at the 0.01 level (1-tailed).

Multiple Linear Regression

Multiple Linear Regression is a statistical method used to examine the relationship between a single dependent and multiple independent variables. Table 6 reveals an R Square value of 0.358 (or 35.8%). This signifies that the independent variables included in the model account for 35.8% of the variance observed in Whistleblowing Intentions (WBI).

Table 6: Model Summary of Regression

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.598	0.358	0.347	0.367

Note: a. Predictors: (Constant), Whistleblowing Judgement (WBJ), openness to experience and Idealism.

b. Dependent Variables: Whistleblowing Intention (WBI).

As shown in Table 7, the ANOVA results indicate a significant difference between the group means. The calculated F statistic is 32.325, considerably larger than the critical F value obtained from the F distribution table (with 3 and 174 degrees of freedom). The p-value associated with this F statistic is 0.000, less than the significance level of 0.05.

Table 7: Analysis of Variance (ANOVA)

Model		Sum of Square	df	Mean Square	F	Sig.
1	Regression	13.028	3	4.343	32.325	0.000
	Residual	23.377	174	0.134		
	Total	36.405	177			

Note: a. Dependent Variables: Whistleblowing Intention (WBI).

Note: b. Predictors: (Constant), Whistleblowing Judgement (WBJ), openness to experience and Idealism.

Hypothesis Testing

Table 8 demonstrates that idealism, openness to experience, and whistleblowing judgment positively influence whistleblowing intention ($\beta = 0.186$, $p < 0.05$; $\beta = 0.325$, $p < 0.05$; and $\beta = 0.315$, $p < 0.05$, respectively). However, there is no statistically significant relationship between independent variables (relativism, extraversion, agreeableness, conscientiousness, neuroticism) and whistleblowing judgment.

Table 8: Coefficients for Multiple Regressions

Hypotheses	Model	B ¹	P value ²	Result ³
H _{1A}	Idealism -> WBI	0.186	0.004	Accept
H _{1B}	Relativism -> WBI	0.021	0.739	Reject
H _{2A}	Extraversion -> WBI	0.088	0.226	Reject
H _{2B}	Agreeableness -> WBI	0.041	0.550	Reject
H _{2C}	Conscientiousness -> WBI	-0.011	0.897	Reject
H _{2D}	Neuroticism -> WBI	-0.112	0.106	Reject
H _{2E}	Openness to experience -> WBI	0.325	0.000	Accept
H ₃	WBJ -> WBI	0.315	0.000	Accept

Notes: ¹Regression coefficient, ²Statistical significant of the test, ³Result on Hypothesis

DISCUSSION

The findings show that idealism, openness to experience, and whistleblowing judgment positively influence whistleblowing intention. The results confirm prior research (Forsyth, 2016), indicating that idealism significantly influences an individual's willingness to report misconduct. Highly idealistic individuals are more likely to take action, even whistleblowing when they perceive harm to others (Brink et al., 2015). This aligns with findings that such individuals prioritise adhering to regulations, even if it goes against organisational norms (Arnold & Ponemon, 1991). Ayers & Kaplan (2005) further support this, showing that highly idealistic employees are willing to face negative consequences to rectify misconduct. These individuals feel a strong sense of responsibility to protect others by reporting illegal activities (Forsyth, 2016; Lin & Ding, 2003).

The findings also highlight that openness to experience is the most crucial factor influencing an individual's willingness to report wrongdoing within organisations. As Peeters et al. (2006) note, individuals with high openness to experience are characterised by curiosity, broad-mindedness, and creativity, often venturing beyond their comfort zones to embrace new experiences (Menk, 2011). Abdullah and Marican's (2016) research further supports this, indicating that such individuals are risk-takers who seek change and challenges. In the context of whistleblowing, they are less deterred by potential negative consequences and are prepared to face changes resulting from their actions.

This study's findings highlight that whistleblowing judgment significantly influences an individual's decision to whistleblow. Whistleblowing judgment, or an individual's perception of the ethicality of reporting misconduct, is a crucial factor influencing their willingness to whistleblow (Zhang et al., 2009). This aligns with previous research highlighting the importance of ethical evaluation in the decision-making process

regarding whistleblowing (R. K. Chiu, 2002; Zhang et al., 2009). Further support comes from studies demonstrating a positive correlation between ethical judgment and behavioural intentions (Bass et al., 2016; Chiu, 2003). Individuals are more likely to report wrongdoing if they perceive it as ethically justifiable.

However, the analysis indicates that most personality traits (relativism, extraversion, agreeableness, conscientiousness, and neuroticism) do not influence a person's intention to whistleblowers. Even if someone has positive personality traits, they do not necessarily encourage them to report wrongdoing within their organisation. This suggests that other factors may contribute to people's reluctance to whistleblower.

Ethical relativism suggests that the morality of an action is determined by the societal norms where it takes place (Forsyth, 2016). According to Lin & Ding (2003), individuals who embrace ethical relativism are less likely to hold prejudices, as they understand the importance of considering context before judging others. Hardi et al. (2018) note that employees with a relativistic perspective tend to reject absolute moral standards when making decisions. This supports the findings of a negative relationship between relativism and whistleblowing intention.

Research suggests that the fear of retaliation is the most significant factor discouraging potential whistleblowers (Loyens & Vandekerckhove, 2018; Mesmer-Magnus & Viswesvaran, 2014; Noor & Abd, 2017). Whistleblowers often face negative consequences that can harm their careers and social standing, leading to a reluctance to report misconduct (G. A. Liyanarachchi & Adler, 2011; Loyens & Vandekerckhove, 2018; Noor & Abd, 2017). Additionally, many organisations lack a culture of open communication, which can suppress employees' willingness to speak up (Noor & Abd, 2017). Strict confidentiality laws, such as the Official Secrets Act (OSA) in Malaysia, can also create barriers to reporting wrongdoing, as illustrated by the case of Mohd Ezan Mohd Noor (Noor & Abd, 2017; The Star Online, April 2004). The potential for severe penalties under such laws further discourages whistleblowing (Institute for Democracy and Economics, 2017).

While strong whistleblowing policies are crucial for encouraging transparency, weaknesses in existing legislation, like Malaysia's Whistleblower Protection Act 2010, can hinder their effectiveness (Rachagan & Kuppusamy, 2013). The low number of whistleblower reports in Malaysia compared to other countries highlights the need for improved protection and reporting mechanisms (Institute for Democracy and Economics, 2017). In conclusion, the fear of retaliation, lack of organisational support, and inadequate legal protections contribute to individuals' reluctance to whistleblow, even if they possess positive personality traits. Strengthening whistleblower laws and fostering a culture of trust within organisations are crucial steps towards encouraging individuals to report wrongdoing.

CONCLUSION

Whistleblowing research has highlighted the importance of contextual factors such as the wrongdoer's status, the severity of the misconduct, and managerial position in influencing peer reporting decisions (S. A. Ahmad et al., 2010). Additionally, studies have explored the impact of variables like moral intensity (seriousness of consequences, social consensus, proximity) and ethical decision-making processes (recognition of an ethical issue, ethical judgment, and intention) on whistleblowing intentions (Valentine & Godkin, 2019).

However, there remains a gap in the literature regarding the role of individual characteristics in whistleblowing. This study addresses this gap by investigating the relationship between personality traits, ethical ideology, whistleblowing judgment (WBJ), and whistleblowing intentions (WBI).

Previous empirical research has strongly supported the Theory of Planned Behavior (TPB) as a significant predictor of an individual's whistleblowing intention (Rustiarini & Sunarsih, 2017; Zhang et al., 2009). While many individuals may conform to prevailing norms, a smaller group is willing to challenge the status quo despite the potential negative consequences associated with whistleblowing.

This study offers practical guidance on implementing effective whistleblowing systems in public sector organisations, addressing potential challenges. It also aims to educate civil servants about the benefits and

impact of whistleblowing policies and programs within the public sector. Additionally, this study's findings contribute to the expanding research on whistleblowing and its significance in the public sector.

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