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CONTENTS

- 1 To Buy or Not to Buy: Factors that Influence Consumers' Intention to Purchase Grocery Online
Sook Fern Yeo, Cheng Ling Tan, Kah Boon Lim and Jia Hui Wan
- 25 Adopting The Planned Behavioural Theory in Predicting Whistleblowing Intentions Among Indonesian Public Officials
Maheran Zakaria, Normah Omar, Ida Rosnidah, Hasnun Anip Bustaman and Siti Nur Hadiyati
- 49 The Determinants of Islamic and Conventional Banking Profitability in Asian Countries
Nurhafiza Abdul Kader Malim and Sarini Azizan
- 69 The Impact of Cognitive Factors on Individuals' Financial Decisions
Marhanum Che Mohd Salleh, Mohammad Abdul Matin Chowdhury, Ahmad Fawwaz Bin Mohd Nasarudin and Ririn Tri Ratnasari
- 89 Ponzi Schemes and its Prevention: Insights from Malaysia
Eley Suzana Kasim, Norlaila Md Zin, Hazlina Mohd Padil and Normah Omar
- 119 Accounting Treatment of Cryptocurrency: A Malaysian Context
Teh Sin Yee, Angelina Yap Kiew Heong and Wong Siew Chin
- 151 Company-specific Characteristics and Market-driven Fixed Asset Revaluation in an Emerging Asian Economy
Md. Tahidur Rahman and Syed Zabid Hossain
- 185 Earnings Management Behavior in Malaysia: The Role of Ownership Structure and External Auditing
Nor Irdawati Mahyuddin, Mohd Nazli Mohd Nor, Hafiza Aishah Hashim and Hairul Suhaimi Nahar

Adopting The Planned Behavioural Theory in Predicting Whistleblowing Intentions Among Indonesian Public Officials

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ABSTRACT

Whistleblowing has been accepted worldwide as one of effective internal controls to prevent corruption. Nurturing whistleblowing in the workplace is expected to accelerate integrity specifically among public officials. Intrigued by its attributes and emulating Planned Behavioural Theory, the objective of this study was to examine attitude, subjective norms and perceived behavioural control as predictors of whistleblowing intentions. Whistleblowing intentions were assessed in two contexts namely internal and external whistleblowing intentions. A total of 300 questionnaires were randomly e-mailed to public officials of a public institution in the Cirebon province, West Java, Indonesia. From this, 152 officials responded which accounted for a 50.7 percent rate of response. Partial Least Square (PLS) version 3 of Structural equation modelling (SEM) was used to analyse the data. Results indicated that attitude and subjective norms were significant predictors of both internal and external whistleblowing intentions. However, none of the whistleblowing intentions were related to perceived behavioural control. The discoveries contribute beneficial insights for policy makers, government, academic fraternities and the like in the area in which positive attitude and support from referent groups will trigger them into openness and transparency; and thus, more likely to influence their whistleblowing intentions. Hence, implementing whistleblowing practices in public institutions will enhance the public's perceptions on the integrity of the Indonesian public sector and promote the country towards a corrupt free nation.

Keywords: attitude, external, intention, internal, perceived behavioural control, subjective norms, whistleblowing

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INTRODUCTION

Whistleblowing refers to the disclosure of wrongdoings encountered by an employee at workplaces to people or organizations who have the authority to take action. It has been proven that this noble deed is able to uncover corruption, even when they are barely detected during normal audit routines (KPMG, 2019). Although, employees are susceptible to stumble upon corruption (Suyatno, 2018), many refuse to whistleblow for fear of stern reprisals that might be imposed by employers. This is due to the fact that employers would not favour if the implicated evidences of their bad deeds are uncovered (Liyanarachchi & Alder, 2010).

Corruption is unethical and illegal activities perpetrated by ones for the sake of fulfilling their own interests. Such incidences are strictly prohibited in the public sector because the utmost duty of public officials is to act in the best interest of the public (Brook & Dunn, 2018). Hence, in performing the duties, they should be honest, straightforward and avoid any issues of corruption specifically in exploiting public funds for personal gain.

Unfortunately, the Corruption Perception Index (CPI, 2019) that measures the level of public official's corruption for every member country indicated that the level of corruption in the Indonesian public sector was higher than other South East Asian countries namely Singapore, Brunei and Malaysia. The CPI is the result of a survey conducted by a non-organisational body, namely Transparency International. This body gauges the levels of public sector corruption for every nation based on experts and businessmen's perceptions using a scale ranging from 0 to 100, that is highly corrupt to highly clean.

Additionally, the CPI 2019 results showed that Indonesia was at the 85th position out of 180 countries with a score of 40, descending towards highly corrupt. Meanwhile, other neighbouring countries namely Singapore, Brunei and Malaysia were at the 4th, 35th and 51th positions with scores of 85, 60 and 51 respectively. The score indicated that the corruption in Indonesia was higher than other countries in the region and indeed the effect of corruption was catastrophic. Despite huge financial losses, it erodes the country's image internationally and hinders the inflow of foreign investments. It is therefore imperative to tackle these issues immediately;

otherwise, the country would more likely be associated with corruption issues which could stunt the economy from prospering.

Corruption should be combated in all forms and whistleblowing is able to curb the incidences (Tarjo, Suwito, Appillia and Ramadan, 2019). Intrigued with this articulation, a research is needed to understand the determinant factors so that strategic action can be taken to promote this noble deed, specifically in the public sector. As seen today, a multitude of factors have been associated with whistleblowing intentions; for instance, personal values (Fawole and Fasua, 2017; Liyanarachchi and Adler, 2010; Shawver, 2011), organisational ethical climate (Ab.Ghani, 2014; Duska, 2012; Yekta, Ahmad and Kaur, 2010), culture (Hwang, Yan, Tsai and Chu, 2013; Kaptein, 2011) and moral philosophy (Zakaria, Abd Razak and Noor, 2015).

None of these prior studies were able to postulate a fit model for predicting whistleblowing intentions (Suyatno, 2018). Nevertheless, a few studies (Ab Ghani, 2013; Owusu, Bekoe, Anokye and Okoe, 2020; Richardson, Wang and Hall, 2012; Saud, 2016; Suyatno, 2018; Tarjo et al., 2019; Zakaria, Abd Razak and Yusoff, 2016) adopted the Planned Behavioural Theory proposed by Azjen (1991) as its underpinning theory and found its postulation as a fit and a successful model in prediction whistleblowing intentions.

Emulating the Planned Behavioural Theory and prior research (Ab Ghani, 2013; Owusu et al., 2020; Richardson et al., 2012; Saud, 2016; Suyatno, 2018; Tarjo et al., 2019; Zakaria et al., 2017), the objective of this research was to examine the influence of attitude, perceived behavioural control and subjective norms on two perspectives of whistleblowing intentions namely internal and external among Indonesian public officials.

With this regard, this paper reviews previous research prior to formulating the hypotheses and proposing the research framework. Next, it explains the methodology, which is followed by results and discussion. Finally, it briefly suggests the implications of the results, highlights research limitations and suggests options for next research before ending with a conclusion.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Planned Behavioural Theory

This study adopted the Planned Behavioural Theory as its underlying framework in predicting internal and external whistleblowing intentions. According to the Theory, one would have behavioural intentions before performing the intended behaviour (Ajzen and Fishbein, 1980). The Planned Behavioural Theory posits that the behavioural intentions are affected by attitude, perceived behavioural control and subjective norms (Ajzen and Fishbein, 1980). In this context, the focus of the study was on internal and external whistleblowing intentions which are construed as behavioural intentions.

The Planned Behavioural Theory has been adopted by prior research to examine whistleblowing intentions in a multitude of settings, but not limited to financial and academic institutions, public sectors, marketing, human resource and police forces. To explore a deeper understanding, the research briefly reviewed prior literature on both internal and external whistleblowing intentions. This research also examined their relationship with other variables of interest which were attitude, perceived behavioural control and subjective norms.

Internal and External Whistleblowing Intentions

Whistleblowing is commonly channeled either to internal or external parties. Internal whistleblowing intention signifies one's intention to whistleblow incidents to insiders of higher hierarchy who are able to execute actions. External whistleblowing intention, on the other hand, indicates one's intention to whistleblow incidents to outsiders who have the power to intercede.

Employees are susceptible to whistleblow internally instead of externally as the former action is less risky and harmful to themselves and institutions (Suyatno, 2018; Richardson et al., 2012; Zakaria et al., 2016). However, internal whistleblowing is unacceptable for many (Richardson, et al., 2012) as management would be unfavourable if their implicated affairs are disclosed by employees.

Meanwhile, external whistleblowing will result in public embarrassment, government inspections and potential litigations (Miceli, Near and Dworkin, 2008). This is because, apart from exposing the internal affairs, it reflects a failed organisation since it is unable to stop and resolve the incidents. Tarjo et al. (2019) opined that employees were susceptible to whistleblow to outsiders if they discovered that the insider parties were in complicit with the perpetrators. Before deciding the channel for whistleblowing, either to insiders or outsiders, one is more likely to have a positive attitude towards whistleblowing. Those who are meaningful to them would support and encourage the action (Ghani, 2013) as they have scrutinised the consequences of the actions (Miceli et al., 2008).

Attitude towards Whistleblowing Intentions

Behavioural intentions or whistleblowing intentions as construed in the context of this study are influenced by attitude (Ajzen and Fishbein, 1980). According to the Planned Behavioural Theory, attitude is the combination of one's behavioural beliefs and evaluation on the outcomes. Behavioural beliefs refer to how one believes of a particular behaviour. The outcome evaluations, on the other hand, relate to how one associates beliefs with outcomes. For instance, the thought of "Whistleblowing prevents destruction to an organization" is a belief (destruct prevention) which connects to an evaluated outcome (good practice).

Prior research supported that attitude significantly influenced whistleblowing intentions (Ghani, 2013; Owusu et al., 2020; Richardson et al., 2012; Tarjo et al., 2019; Saud, 2016; Suyatno, 2018; Zakaria et al., 2016). Ghani (2013) examined the relationship between attitude and whistleblowing intentions on 311 supervisors of Malaysian public listed companies and found a positive relationship between the variables. Likewise, Owusu et al. (2020) investigated whistleblowing intentions among accounting students in Ghana and found that attitude was positively related to internal and external whistleblowing intentions. However, the magnitude of effect of the former was higher than the latter, in which the students were more likely to whistleblow internally rather than externally.

Richardson et al. (2012) investigated the effect of attitude on whistleblowing intentions among 259 academicians in the US and

discovered that whistleblowing intentions were positively influenced by attitude. Tarjo et al. (2019) carried a research on 112 bank's employees from the East Java province and found a positive significant relationship between attitude and both internal and external whistleblowing intentions.

Saud (2016) examined the influence of attitude on internal and external whistleblowing intentions of 127 employees in one Indonesian university. He found that attitude was only positively related to internal but not to external whistleblowing intentions. Suyatno (2018) conducted a research on 641 employees of Indonesian Directorate General of Taxation (DGT) and indicated a positive relationship between attitude and whistleblowing intentions. Finally, Zakaria et al. (2016) investigated the influence of attitude on internal and external whistleblowing intentions among 323 police officers in Malaysia and the results revealed a significant difference for both relationships.

Despite the mixed results shown by prior research, many supported that attitude was positively related either to internal or external whistleblowing intentions (Ghani, 2013; Owusu et al., 2020; Richardson et al., 2012; Tarjo et al., 2019; Saud, 2016; Suyatno, 2018; Zakaria et al., 2016). Hence, emulating the Planned Behavioural Theory and prior research, the following hypotheses were formulated.

H1a: Attitude influences public officials to whistleblow internally.

H1b: Attitude influences public officials to whistleblow externally.

Subjective Norms, Internal and External Whistleblowing Intentions

Subjective norm is another factor of whistleblowing intentions which is the formation of one's normative beliefs and the motivation to comply with the beliefs. Normative beliefs refer to what one believes on the expectations of those who are important to him/her in relation to whistleblowing. Motivation to comply, on the other hand, refers to how one is motivated to emulate with the expectations of others; for instance, to whistleblow.

Abundance of research supported that subjective norms influenced whistleblowing intentions (Owusu et al., 2020; Richardson et al., 2012; Tarjo

et al., 2019; Suyatno, 2018; Zakaria et al., 2016). However, Owusu et al. (2020) and Zakaria et al. (2016) found that subjective norm was only related to internal but not to external whistleblowing intentions. Meanwhile, other researchers (Ghani, 2013; Richardson et al., 2012; Tarjo et al., 2019; Suyatno, 2018) that examined whistleblowing intentions without segregating between internal and external intentions found positive relationships between the variables.

Emulating the Planned Behavioural Theory and prior research (Ab Ghani, 2013; Owusu et al., 2020; Richardson et al., 2012; Suyatno, 2018; Tarjo et al., 2019), the following hypotheses were formulated.

H2a: Subjective norms influence public officials to whistleblow internally.

H2b: Subjective norms influence public officials to whistleblow externally.

Perceived Behavioural Control, Internal and External Whistleblowing Intentions

Perceived behavioural control is the last or third factor in behavioural intentions (Ajzen & Fishbein, 1980). Perceived behavioural control is the combination of one's control belief and the evaluation on control factors. The control belief is how one believes that opportunities and difficulties are factors that control his/her intention for whistleblowing (Ajzen & Fishbein, 1980). The evaluation of control, on the other hand, refers to the assessment on the effect of the control before one decides to whistleblow.

Research conducted by Owusu et al. (2020) and Zakaria et al. (2016) revealed that perceived behavioural control was only related to external whistleblowing intention. No relationship was found between perceived behavioural control and internal whistleblowing intention. Meanwhile, other research that examined the effects of perceived behavioural control on the entire whistleblowing intention (Ab Ghani, 2013; Saud, 2016; Suyatno, 2016; Tarjo et al., 2019) indicated a positive relationship. Although prior studies indicated mixed results (Ghani, 2013; Owusu et al., 2020; Tarjo et al., 2019; Zakaria et al., 2016), this research emulated the Planned Behavioural Theory and proposes the following hypotheses.

H3a: Perceived behavioural control influences public officials to whistleblow internally.

H3b: Perceived behavioural control influences public officials to whistleblow externally.

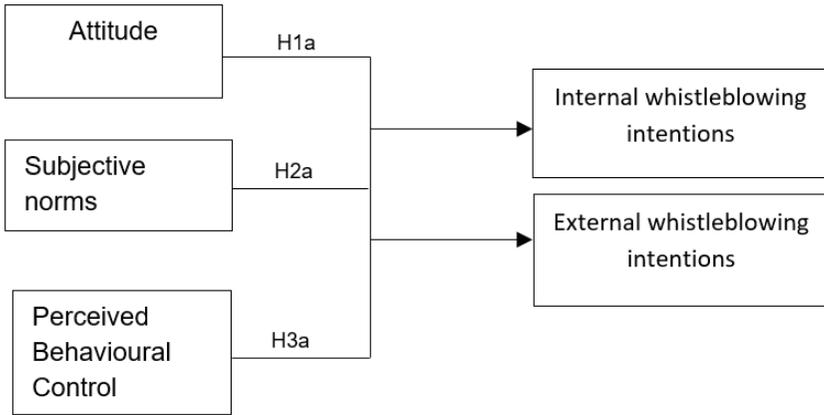


Figure 1: Research Framework

METHODOLOGY

Data Collection

A total of 300 sets of self-administered questionnaire were randomly e-mailed to personnel of a public institution at the Cirebon province, West Java, Indonesia in December 2019. The measurement of the dependent variables namely internal and external whistleblowing intentions as well as three independent variables that were attitudes, subjective norms and perceived behavioural control were adapted from the research conducted by Park and Blenkinsopp (2009). Before distributing it to the participants, the questionnaire was reviewed and validated by five experts. The questionnaire was also distributed to 15 police officials. After getting their responses, comments and suggestions, the questionnaire was then amended accordingly. The objective of the survey, the assurance of confidentiality and anonymity of the responses were written on the cover letter.

The participants were given two weeks to fill and return the questionnaire. If they had not returned it after the period was over, a notification was sent which reminded them to answer and send the

questionnaire. After one week, a total of 152 personnel replied which accounted for 50.7 percent rate of response. According to Roscoe's (1975) rule of thumb, a sample size between 30 to 500 is considered appropriate for any study. Hence, the number 152 was deemed sufficient for the data to be analysed.

Questionnaire Design

The questionnaire was divided into two parts. Participants were required to fill in their personal profile in the first part, while in the second part, they were requested to indicate their perceptions of the intentions towards internal and external whistleblowing. In this part also, the participants were requested to state their perceptions on attitude, perceived behavioural control and subjective norms. Eight items were used to assess whistleblowing intentions in which four indicated one's intention to perform internal whistleblowing while the remaining four were meant for external whistleblowing intentions. The participants were asked "If you encounter wrongdoings in your institution, do you agree to do the following?". Every question item was measured on a 5 point Likert scale, from a continuum of strongly disagree (1) to strongly agree (5).

Attitude was measured on two questions that were behavioural belief and outcome evaluation which were based on 10 statements. Those ten statements were corruption prevention, harm prevention, protection of public interest, uphold employee's duty, moral satisfaction, enhance organization sustainability, conscience enhancement, become a moral agent, management assistant, institutional protection and ensure personnel are accountable for their wrongdoings. The first question measured the behavioural belief on "Do you agree that whistleblowing would prevent the following corruption incidents?". This was assessed by a 5 point Likert scale which was anchored in a continuum from "strongly disagree" (1) to "strongly agree" (5).

The outcome evaluations with regard to the outcomes of whistleblowing were measured in the second question. The question "If you whistleblow the wrongdoing, how important do you think the consequence will be to you?" measured on how a participant evaluated the consequences if he/she whistleblows. The question was also assessed based on the participant's perceptions by using a 5 point Likert scale, starting from the scale of least

important (1) to most important (5). The behavioural belief and outcome evaluation scores were multiplied to form a score for attitude.

Subjective norms refer to referent groups who can influence the respondents in making decisions. The participants were requested to state the influence of ten salient groups on his/her whistleblowing intentions. The groups included family members, colleagues, supervisors, subordinates, management, contacts, neighbours, associates, public and policy makers. Two questions were used to measure subjective norms. Normative beliefs were assessed in the first question “How proud do you think the following people would be if you whistleblow corruption incidents?” which denoted how one perceives that the salient groups would support them to whistleblow. The participant was asked to evaluate the statement on a 5 point Likert scale in the continuum of a “less proud” (1) to “very proud” (5).

Motivation to comply was assessed in the second question. In this question, the participants were required to indicate the pressure he/she felt in order to comply with the expectation of others based on “How much do you care whether the following people would support of your whistleblowing?”. The respondents were required to assess it on a 5 point Likert scale ranging from “very little” (1) to “very much” (5). The scores of normative belief and motivation to comply were multiplied which contributed to the subjective norms score.

Perceived behavioural control was assessed by two questions that were control belief and control factors. Based on eight statements, participants had to indicate their belief in control factors encountered by them in whistleblowing which included “If you whistleblow the wrongdoings, what will likely be the following?”. The participants were required to assess the statements on a 5 point Likert scale in the range from “not likely” (1) to “very likely” (5).

In the next question, the participants had to evaluate the control factors encountered by them in whistleblowing which was “If you whistleblow, state the importance of the following to you?”. The participants were requested to assess it on a Likert scale that anchored in a continuum of “not very important” (1) to “very important” (5). The score for each control belief and assessment of control factor was multiplied to contribute towards perceived behavioural control.

FINDINGS

Participant's Demographic Profiles

A total of 80 males (52.6%) and 72 females (47.4%) participated in the study. Almost 83 or 54.6 percent of them were aged between 41 and 55 years. This was followed by those who were aged between 25 and 40 years (57 participants or 37.5%), between 25 and 40 years (10 participants or 6.6%), more than 55 years (10 and 6.6%) and the remaining 2 participants or 1.3% who were aged less than 25 years.

Additionally, 78 participants (51.3%) had a Masters or Doctorate qualification, followed by 65 (42.8%) who had a bachelor's degree, 8 (5.3%) had a diploma, and the remaining 1 (0.7%) participant received education until high school. In terms of length of service, 73 or 48.0 percent participants had served between 10 to 20 years, 56 or 36.8%, had served between 21 to 30 years, 17 or 11.2% served with less than 10 years while the balance of 6 or 3.9% served more than 30 years. Many participants were in the supervisory position (107 or 70.4%) followed by administrators (35 or 23.0%) and the remaining (10 or 6.6%) were clerical officers. Table 1 depicts the participants' demographic profile.

Table 1: Participants' Demographic Profiles

Profiles	Categories	Frequency	%
Gender	Male	80	52.6
	Female	72	47.4
Age	Less than 25 years	2	1.3
	25 - 40 years	57	37.5
	41 – 55 years	83	54.6
	More than 55 years	10	6.6
Qualification	High School	1	0.7
	Diploma	8	5.3
	Bachelor Degree	65	42.8
	Master/Doctorate	78	51.3
Year of Service	Less than 10 years	17	11.2
	10 – 20 years	73	48.0
	21 – 30 years	56	36.8

	More than 30 years	6	3.9
Position	Clerical officer	10	6.6
	Supervisor	107	70.4
	Administrator	35	23.0

N = 152

The Measurement Model

The Planned Behavioural Theory underlies this study which was used as a model in predicting internal and external whistleblowing intentions. The model was tested using the Smart Partial Least Square approach version 3 of Sequential Equation Model (SEM). It adopted a two-stage analysis. The measurement model was assessed in the first stage which involved the validity assessment through convergent and discriminant validity as well as reliability analysis in the first stage. The data should fulfil the minimum requirements before qualifying to the next stage. The hypothesized relationships were then tested in the second stage or also known as the structural model.

Convergent Validity

Convergent validity is to determine if the items of the same concept are in agreement. According to Hair et al. (2010), three instruments are used to measure convergent validity which included average variance extracted, composite reliability and factor loadings. The first instrument is average variance extracted (AVE). This instrument indicates the amount of variance contained in the indicators that contribute to the latent constructs. The results indicated that the AVEs were in the range of between 0.686 to 0.894. These values were higher than 0.5 as suggested by Hair et al. (2010).

The second instrument is composite reliability that assesses internal consistency among items. For this study, the values were in the range of 0.897 to 0.968; above the suggested value of 0.7 (Hair, Black & Babin, 2010). The third instrument is factor loadings, whereby the loading for every item should be at least 0.60 or above (Chin, 1998). The results indicated that the loadings were between the range of 0.725 to 0.962. Three items of loading were less than 0.6 which were deleted. The deleted items consisted of 1 item for attitude (Attitude10), 1 item for subjective norm (SN10) and 1 item for external whistleblowing intention (EW14).

Hence, all the three instruments indicated that the measurement model exhibited acceptable convergent validity. The outcomes of the measurement model are depicted in Table 2.

Table 2: The Measurement Model

Construct	Items	Factor Loadings	Cronbach Alpha	Composite Reliability	AVE
Attitude (Att)	Attitude1	0.873	0.962	0.967	0.766
	Attitude 2	0.789			
	Attitude 3	0.828			
	Attitude 4	0.868			
	Attitude 5	0.917			
	Attitude 6	0.872			
	Attitude 7	0.910			
	Attitude 8	0.916			
	Attitude 9	0.894			
Subjective Norms (SN)	SN1	0.848	0.963	0.968	0.771
	SN2	0.897			
	SN3	0.891			
	SN4	0.900			
	SN5	0.867			
	SN6	0.883			
	SN7	0.904			
	SN8	0.874			
	SN9	0.837			
Perceived Behaviour Control (PBC)	PBC1	0.956	0.966	0.962	0.763
	PBC2	0.765			
	PBC3	0.910			
	PBC4	0.917			
	PBC5	0.903			
	PBC6	0.880			
	PBC7	0.895			
	PBC8	0.915			
Internal Whistleblowing Intention	IWI1	0.843	0.846	0.897	0.686

(IWI)	IWI2	0.725			
	IWI3	0.891			
	IWI4	0.845	0.941	0.962	0.894
External					
Whistleblowing	EWI1	0.947			
Intention	EWI2	0.962			
(EWI)	EWI3	0.927			

Note. AVE: Average Variance Extracted

Discriminant Validity

Every variable is assessed for its discriminant validity to ensure that its concept is different from one to another (Cheung & Lee, 2010). This is done by ensuring that the correlations within variables do not exceed the square root of the average variance extracted (AVE) for that variables (Fornell & Larcker, 1981). Based on the results, every square root of the AVE exceeded the correlation value in both column and row, representing that it met the acceptable discriminant validity requirements. In other words, the variables denoted distinct concepts. In summary, it can be concluded that the measurement model fulfilled convergent and discriminant validity requirements. The discriminant validity is depicted in Table 3.

Table 3: Discriminant Validity

	Attitude	Subjective norms	Perceived behavioural control	Internal whistleblowing intention	External whistleblowing intention
Attitude	0.875				
Subjective norms	0.199	0.878			
Perceived behaviour control	0.182	0.293	0.873		
Internal whistleblowing intention	0.335	0.281	0.184	0.828	
External whistleblowing intention	0.661	0.259	0.168	0.245	0.945

Note. AVEs are presented in diagonals while the squared correlations are presented in off diagonals

Structural Model

The relationships among variables are indicated by the structural model, which is represented by R^2 and path coefficient values (Sekaran & Bogie, 2010). The R^2 is the explanatory power of the dependent variables

which is explained by variances of the independent variables, that is shown in percentage value. The path coefficients are indicated in beta (β) and significant values, indicating how well the data backed-up the hypotheses (Chin, 1998; Sang et al., 2010). Based on the results, internal whistleblowing intention was explained by 46.1 percent of the attitude ($\beta_{1a} = 0.63, p < 0.01$), subjective norms ($\beta_{2a} = 0.15, p < 0.01$) and perceived behavioural control ($\beta_{3a} = 0.027, p > 0.1$). Meanwhile, external whistleblowing intention was represented by 15.40 percent of attitude ($\beta_{1b} = 0.29, p < 0.01$), subjective norms ($\beta_{2b} = 0.15, p < 0.05$), and perceived behavioural control ($\beta_{3b} = 0.06, p > 0.1$). Hence, the results supported H1a, H1b, H2a, H2b but did not support H3a and H3b. The structural model is depicted in Table 4 and Figure 2.

Table 4: Path Coefficients and Hypotheses Testing

Path	Description	Hypotheses	Beta	t-value	Results
ATT → WI_I	Attitude → internal whistleblowing intentions	H1a	0.627	9.916***	Supported
ATT → WI_E	Attitude → external whistleblowing intentions	H1b	0.287	4.041***	Supported
SN → WI_I	Subjective norms → internal whistleblowing intentions	H2a	0.148	1.869**	Supported
SN → WI_E	Subjective norms → external whistleblowing intentions	H2b	0.183	1.983**	Supported
PBC → WI_I	Perceived behavioural control → internal whistleblowing intentions	H3a	0.027	0.514	Not Supported
PBC → WI_E	Perceived behavioural control → external whistleblowing intentions	H3b	0.063	0.605	Not Supported

Note. * $p < 0.1$, ** $p < 0.05$ *** $p < 0.01$

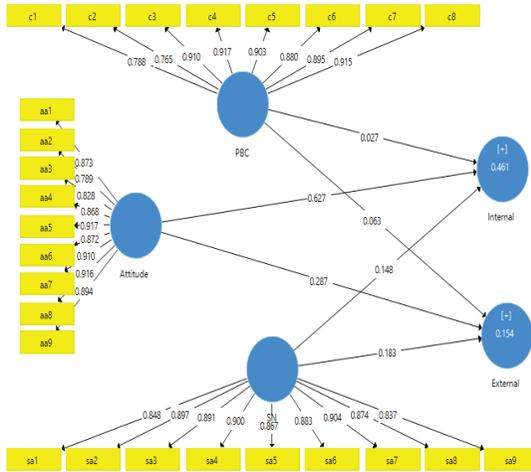


Figure 2: The Structural Model

DISCUSSION

The Planned Behavioural Theory is a reliable and valid model in the prediction of whistleblowing intentions. The results also revealed that the explanatory power for the prediction of internal and external whistleblowing intentions were 46.1% and 15.4% respectively. Despite that the percentage of the explanatory powers ranged from moderate to low, they provided an understanding of what elicits one’s intention to whistleblow.

Internal whistleblowing intention was hypothesised to be influenced by attitude. The results supported hypothesis H1a ($\beta_{1a} = 0.63, p < 0.01$) and in tandem with prior research (Owusu et al., 2020; Tarjo et al., 2019; Suyatno, 2018; Zakaria et al., 2016; Saud, 2016). External whistleblowing intention was also hypothesised to be influenced by attitude. Likewise, the results aligned to the hypothesis ($\beta_{1b} = 0.29, p < 0.01$) and were consistent with previous research (Owusu et al., 2020; Tarjo et al., 2019; Suyatno, 2018; Zakaria et al., 2016; Saud, 2016).

Additionally, the results indicated that the magnitude of effect of attitude on internal was higher than that of external whistleblowing intentions. It indicated that internal whistleblowing was preferable since exposing internal wrongdoings to outsiders would be embarrassing that

could jeopardise institutional reputation. Moreover, internal whistleblowing would help the institution to fix the wrongdoings internally before they become public. Indeed, the fiduciary duty of public officials is to keep all internal information confidential as they are prohibited from revealing them to outsiders.

The results supported the subsequent hypothesis in which subjective norms significantly influenced internal whistleblowing intentions ($\beta_{2a} = 0.148$, $p < 0.01$) and this concurred with prior research (Owusu et al.; 2020; Tarjo et al.; 2019; Suyatno; 2018; Zakaria et al.; 2016; Saud; 2016). Subjective norms was also hypothesised to influence external whistleblowing intentions. The results were supported and revealed that subjective norms influenced one's intention to whistleblow externally ($\beta_{2b} = 0.183$, $p < 0.05$) and these were consistent with previous research (Owusu et al., 2020; Tarjo et al., 2019; Suyatno, 2018; Zakaria et al., 2016; Saud; 2016).

Before whistleblowing, one would seek the views of others who were important to them and evaluate the consequences of the actions (Richardson et al., 2012). The higher the referent groups' influence, the higher is one's motivation to emulate, and hence the higher is the intention to whistleblow either internally or externally. Contrary to attitude, the magnitude of the effect of intention to whistleblow externally was higher as opposed to internal whistleblowing. In other words, the public officials perceived that the referent groups were more likely to prefer them to whistleblow externally instead of internally.

The last two hypotheses predicted that perceived behavioural control influenced internal and external whistleblowing intentions, but both hypotheses were not supported ($\beta_{3a} = 0.027$ $p > 0.1$; $\beta_{3b} = 0.063$, $p > 0.1$). The results contradicted with previous research (Owusu et al., 2020; Tarjo et al., 2019; Suyatno, 2018; Saud; 2016). Perceived behavioural control construes to one's perception on the control imposed by management on him/her for whistleblowing. Facing the consequences of many types of reprisal such as nullification, seclusion, demotion, insult or dismissal by the management would deter one from whistleblowing (Dworkin & Baucus, 1998). The differences in the results are perhaps due to lack of awareness of the control imposed by the institution in supporting public officials to whistleblow either to internal or external channels.

Practical Implication

This study contributes practical solutions to policy makers, authorities, and the like in this area of importance by encouraging internal rather than external whistleblowing. Indeed, public officials are prohibited from exposing internal wrongdoings to outsiders; therefore, it is imperative for management to provide a variety of platforms so that any corruption issue can be channeled internally.

Promoting internal whistleblowing has dual benefits. First, it reduces risk management in which perpetrators cannot escape as their bad deeds would be highlighted. Second, internal whistleblowing would reduce the likelihood of external whistleblowing that could erode institutional reputation as the internal affairs would become public.

The government should promote whistleblowing practices through various avenues such as the social media, mass media and the like. This would inspire the public that comprises of many social groups to be positive towards this noble deed and thus support the public officials to whistleblow. Last but not least, law and policy makers should legislate law and policies in relation to whistleblower's protection and incentives. With the existence of statutory laws, policies and incentives, public officials would feel safe, honoured and inspired to whistleblow.

THEORETICAL IMPLICATIONS

The present research supports the Planned Behavioural Theory, indicating that the theory is a suitable model for the prediction of internal and external whistleblowing intentions. The research also contributes to the body of knowledge of academic literature in which attitude and subjective norms are significant factors of internal and external whistleblowing intentions. The outcomes are useful for future research and can be applied to other contexts and countries. Last but not least, this research supports previous research (Owusu et al., 2020; Tarjo et al., 2019; Suyatno, 2018; Zakaria et al., 2016; Saud; 2016) that investigated similar variables.

LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH

Despite that the research supporting the theory and previous literature, it has several limitations. The first limitation identified is that the results cannot be generalized to all public officials in the country. This is because the participants were only confined to the public officials situated in a province in Indonesia. Replicating the study to include other provinces in the country would increase the validity of the results.

The study was conducted with a quantitative approach, whereby participants were forced to answer based on the given options. They are denied from expressing their own views and opinions. As a result, the responses may not reflect their own thoughts. This methodological issue can be overcome with a mixed method approach by integrating both quantitative and qualitative approaches. Hence, the combination of these two methods would provide a more comprehensive evaluation of whistleblowing issues.

CONCLUSION

The explanatory power of internal was higher than that of external whistleblowing intentions. This means that internal whistleblowing is preferable as opposed to external whistleblowing as the internal affairs can be rectified without exposing internal affairs to outsiders which are strictly prohibited in public practice. Attitude and subjective norms were proven to be significant predictors of both internal and external whistleblowing intentions. Perceived behavioural control, on the other hand, was not related to either internal or external whistleblowing intentions. These discoveries contribute competent insights to the government, law and policy makers to legislate law and policies for protecting whistleblowers. Such protection would encourage public officials to have a positive attitude towards whistleblowing. Aggressive promotion by the government through medias on the roles of whistleblowing in eradicating corruption would more likely influence the public to support public officials to whistleblow. Hence, practicing whistleblowing within public institutions would enhance stakeholder's perceptions towards the integrity of public sectors and thus elevate the country's reputation at local and international levels.

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