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FOREWORD BY DEPUTY RECTOR OF RESEARCH, INDUSTRIAL LINKAGES & ALUMNI



Since 2018, the INSIGHT JOURNAL (IJ) from Universiti Teknologi MARA Cawangan Johor has come up with several biennial publications. Volume 1 and 2 debuted in 2018, followed by Volume 3 this year as well as Volume 4 with 19 published papers due to the great response from authors both in and out of UiTM. Through Insight Journal, lecturers have the ability to publish their research articles and opportunity to share their academic findings. Insight Journal is indexed in MyJurnal MCC and abstracted in Asian Digital Library (ADL). Moreover, it is also an international refereed journal with many international reviewers from prestigious universities appointed as

its editorial review board members.

This Volume 6 is the second special issue for the 6th International Accounting and Business Conference (IABC) 2019 held at Indonesia Banking School, Jakarta. The conference was jointly organized by the Universiti Teknologi MARA Cawangan Johor and the Indonesia Banking School Jakarta. Hence, this volume focuses mainly on the accounting and business research papers compiled from this conference, which was considered a huge success as over 66 full papers were presented.

Lastly, I would like to thank the Rector of UiTM Johor, Associate Professor Dr. Ahmad Naqiyuddin Bakar for his distinctive support, IJ Managing Editor for this issue Dr. Noriah Ismail, IJ Assistant Managing Editor, Fazdillah Md Kassim well as all the reviewers and editors who have contributed in the publication of this special issue.

Thank you.

ASSOCIATE PROFESSOR DR. SAUNAH ZAINON
Deputy Rector of Research, Industrial Linkages & Alumni
Editor-in-Chief for INSIGHT Journal
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Influence of Whistle Blowing on Unethical Behaviour in Jabatan Kastam Diraja Malaysia (JKDM)

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Abstract

This paper is to investigate the relationship between whistle-blowing practice and unethical behavior at the Royal Malaysian Customs Department in Putrajaya which represents the Royal Customs Department organizations in general. The study was also conducted to determine whether whistle-blowing practice would influence the efforts to reduce unethical behaviour among Jabatan Kastam Diraja Malaysia (JKDM) officers and members. Other than that, this study also intends to identify the level of unethical behaviour and the whistle blowing practice among the officers and members of the JKDM Putrajaya. A total of 300 questionnaires were distributed and only 182 questionnaires were quoted for the analysis. Data were analysed using the SPSS software. The findings show that, the level of unethical behaviours among officers and members of JKDM is low. The whistle-blowing practice is at a high level in accordance with the perception of officers and members of JKDM Putrajaya. Whistle-blowing policies that have been studied have insignificant value with the unethical behaviours in comparison with the whistle blowing practices that have a significant value and the value is moderate. In the multiple regression analysis, only the whistle-blowing practice has a significant value on the ethical behaviour. Hence, the management, policy maker and JKDM leaders should pay attention to the seriousness of the distribution mechanism or whistle-blowing as one of the efforts to combat the unethical behaviour among officers and JKDM members.

Keyword: *Whistle-blowing, unethical, behavior, Malaysia*

1. Introduction

The failure of civil servants to practice ethical behavior while on duty often leads to general problems that will harm the organization. This statement is further reinforced by Coccia (1998) that deviant behaviour or unethical behaviour will affect and disrupt the decision-making process, undermine the company's productivity and cause significant loss to the organization occupied by such irresponsible individuals.

Various efforts have been made to address the issue of unethical behavior in this organization. Among the steps or efforts undertaken by the top management in the organization is to streamline management entities as a role model to create an ethical task landscape in the workplace, to form a framework and work goals based on aspects of ethical and integrity enhancement, to establish a strict, consistent and significant disciplinary package of rules to address abusive behavioural problems, to fulfil individual desires in fulfilling personal social status based on intact rewards system, to create an

efficient regulatory system, to reduce convergent administrative power override, and to emphasise the element of information distribution or creating whistle-blowing practice.

The organization selected as the study entity is the Royal Malaysian Customs Department (RMCD) which is one of the major enforcement agencies in the country. The organization was chosen because of its synonymous role and responsibility to correct the conflicting composition of the law and the role is seen to be extremely difficult and often labelled negatively by the public. This corrected conflicting composition is intended to create a public value that can activate a high degree of public trust over state public administrative entities (Moore, 1995). Therefore, with this research, it is hoped that unethical behaviours can be eradicated periodically with the help of the information proclamation process in whistle blowing.

Unhealthy behaviour among civil servants, especially Customs Officers will give a very negative impact on the quality of the organization of the public administration department. According to statistics released by the Public Complaints Bureau, the Prime Minister's Department of Malaysia, there are 28 ministries who receive complaints of public dissatisfaction from January 1, 2018 to December 31, 2018. The highest number of complaints was received by the Ministry of Home Affairs with 676 complaints while the lowest ministry receiving complaints of public dissatisfaction was the Ministry of Science, Technology and Innovation with a rate of 2 complaints only. The Finance Ministry was in the 5th place with 289 complaints. From these statistics, it appears that the number of complaints received by the Public Complaints Bureau on public service disabilities arising from misconduct and abusive behavior within the organization is increasing from time to time. Competition to create the best climate in the implementation of national administration policy can result in organizational members being depressed with the policy. According to Hosmer (1987), in order to strengthen and improve the competitive position of a corporate entity and professionalism, leadership and management will be exposed to engage in unethical behavior. Among the types of complaints in the category received from the public on the performance of public servants are delays or no action, the quality of counter payment services and unsatisfactory telephone calls, failure of enforcement, failure to conform with prescribed rules and procedures, irregularities, lack of public facilities, incorrect use of power, misconduct of civilians, and the weakening of the implementation of the law. Failure to create a working environment that is synonymous with ethical behaviour in governmental organizations is also detected in the Royal Malaysian Customs Department (JKDM). JKDM, as one of the most important enforcement agencies in the country, is believed to be able to act professionally to collect indirect taxes and to deal with all the crimes of smuggling that could undermine national security.

As such, this study was conducted to see the influence and relevance of whistle-blowing practices and unethical behaviour in the Customs organization in Malaysia. In addition, this study can be used as an empirical basis that is capable to prove that the role and process of whistle-blowing may reduce unethical behaviour within the organization as opposed to other practices that are being practiced such as disciplinary rules, supervisors, leadership by example and a perfect reward package for officers and staff. Therefore, this study was conducted to achieve the following objectives: 1) Evaluate the level of unethical behaviours and whistle-blowing practices in JKDM and 2) Identify the effect of whistle-blowing practices on unethical behaviour of employees in JKDM.

2. Literature Review

According to Dwivedi (1978), the behavior of civil servants is considered unethical if he exercises power alone or together with other services and that action will raise doubts in the public's trust. Basically, unethical behavior is aimed at gaining self-interest at the expense of the common good or the welfare of the people or the public. These terms are classified as unethical in the event a civil servant misuses his position and power in the public sector for personal gain.

Unethical behavior can arise either at the individual or organizational level. This unethical behavior further discourages proper or efficient job sequence in any way. Unethical behavior also reduces the use of energy and resources from proper tasks, and can lead to problems in interaction and communication relationships between subordinates in the organization.

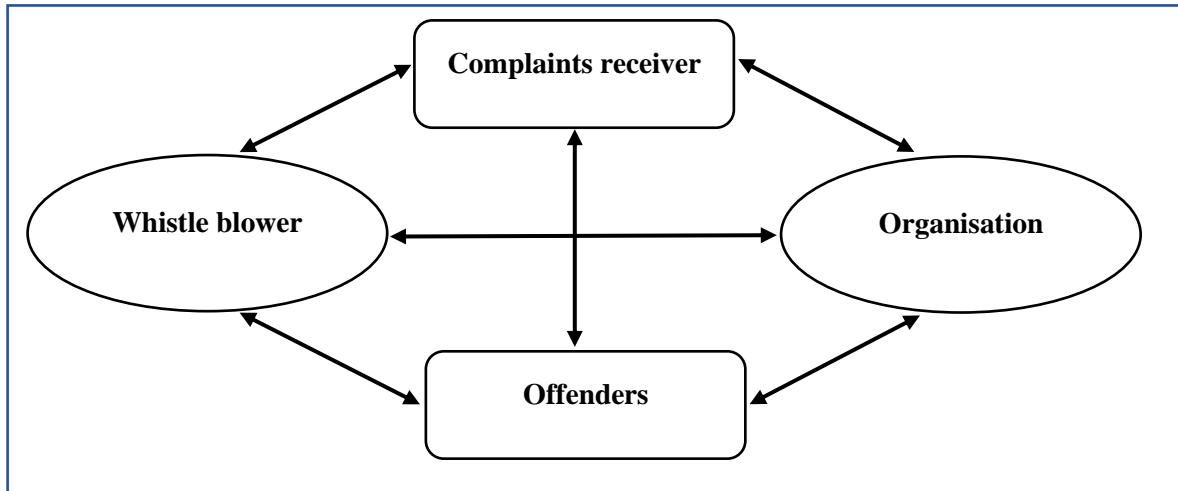
On the other hand, whistle-blower is defined as an individual who speaks and encourages the organization's leadership to take firm action against an unethical, immoral and illegal practice practices of major laws in the organization (Rothschild & Miethe, 1994). The whistle-blower can be described as a football referee who will blow up the whistle immediately if he or she appears to be in the wrong or unlawful game. But the difference is that whistle blowers are not given special powers to practice this practice clearly because the controversy will arise in the organization.

2.1 Whistle Blowing Model

According to Badrul (2010), this whistle-blower may be an internal person who is responsible for identifying negative elements in the company and may come from external parties where the organization employs whistle blowers from external bodies such as auditors to eradicate negative elements in the organization. Whistle-blowers can provide information or complaints through channels provided by the organization internally or through external media such as media, law enforcement channels or other relevant public entities (Figg, 2000). So, it can be explained that the main component of the whistle-blowing concept is the provision of information channel mechanism specifically to facilitate individuals in the organization to provide information on unethical behavior within the organization. The increase in the level of practice and understanding of the role of whistle-blowers in the organization is an effective component of creating a positive framework for improving teamwork integrity and reducing profit fraud in the company. This statement is further reinforced by Olander (2004) which states that whistle-blowing practices are one of the best practices that can reflect the company's ability to implement a good corporate governance.

The effectiveness of whistle-blowing practice is largely dependent on the interactions of the parties involved in it. According to Near & Miceli (1995), the effective whistle-blowing process encompasses a total involvement and a dynamic interaction between the parties involved, whistle-blower, complaint receiver, organization and offenders.

Whistle-Blowing Implementation Model (Near & Miceli 1995) as follows:



In essence, these four components of the whistle-blower, complaint receivers, offenders and organizations have a correlation that needs to be developed positively with each other to improve the effectiveness of whistle-blowing practices. The delivery of intact information and constructive interactions between these four components will ensure the overall implementation of the whistle-blower practice in the organization. The most obvious example is the interaction between whistle-blower and complaint receiver. If the recipient of the complaint acts indifferent to the information conveyed by the whistle-blower then the information will not reach the organization for further action. This will indicate a malfunction of the component interaction in the whistle-blowing system and this will plague the whistle-blowing condition on a system that fails to be practiced.

2.2 Whistle Blowing Policy and Whistle Blowing Practises

The culture of whistle-blowing practice in the organization to address the individual's unethical behavior:

- i) Step 1: Design the whistle-blowing policy in accordance with the formal mechanisms of the channel of communication within the organization and clear communication channels to support this instrument;
- ii) Step 2: Obtain consent from management and top leadership in the organization to create an open-door policy to informers about unethical behavior;
- iii) Step 3: Promote organizational commitment to this whistle-blowing effort and rewards to be given to individuals who are interested in implementing it through memos, organizational media, general talks, minutes of meetings and notices;
- iv) Step 4: Deep investigate on the information given by the whistle-blower and report it to the responsible party for any disciplinary action to be taken; and
- v) Step 5: Assess the composition of the whistle-blower practice in the organization whether it is practically aligned with the norms and organizational culture of the organization. If the whistle-blowing program is aligned with the culture, the norms and regulations of the organization are practically significant to be implemented but if this practice is not in line with the organizational

culture then its research review needs to be carried out to investigate the cause of such inaction.

On the other hand, whistle-blowing policies are generally divided into two categories, internally and externally (Callahan and Dworkin 2000). This whistle-blowing policy internally is a mechanism used to disseminate information by using channels in the organization. Whistle-blowing externally is a mechanism of channelling information using channels outside the organization. This explanation has been described by Eaton and Eakers (2007) which states that effective whistle-blowing policy should involve the transmission of communication between both parties, whether internal or external, involving entities such as employees, employers, suppliers, customers, shareholders and policy makers. From this statement, it can be explained that all the entities mentioned are those that are related to the dissemination of information internally or externally. Accurate and systematic designed whistle-blowing policies are useful for reducing unethical misconduct within the organization (Baker, 2008). The whistle-blowing policy is a mandate to be used as an information dissemination mechanism to prevent workers' misconduct within the organization (SOX, 2002).

Every individual in the organization reserves the right to make a choice against the two whistle-blowing policies based on the suitability of information, the effect of the action and the suitability of the relevant organizational culture. Dworkin and Baucus (1998) reviewed the practice of whistle-blowing practice internally and externally based on 33 relevant cases and found that whistle blowing internal policies were more effective than practiced external policies. Practice of whistle-blowing externally gives a slightly negative impact on misleading information presented because the information is likely to be misinterpreted and made as false information to bring about the credibility of an organization. Compared with internal practice, the flow of information is more effective where internal investigations will be carried out first to ensure the validity of the misconduct information presented before it is forwarded to the party responsible for action.

2.3 Theoretical Framework

In this study, dependent variables are unethical behaviors while independent variables are whistle-blowing policies, JKDM personnel perceptions of whistle-blowing practices and enforcement of whistle blowing policies at JKDM level. Figure 2.1 below shows the relationship diagram between the dependent variable and the independent variable that you want to study.

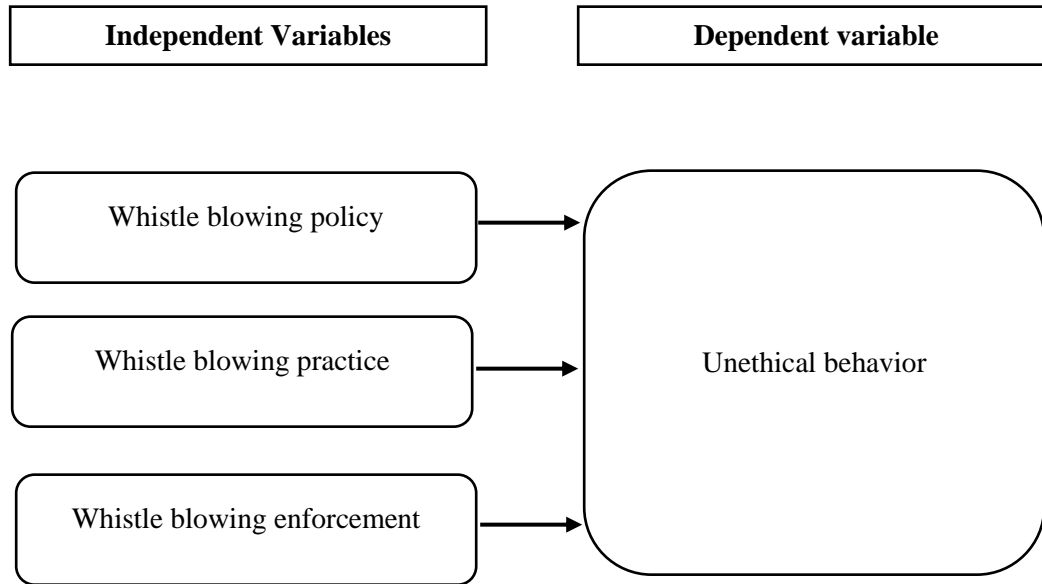


Figure 2.1: The Study Theory Framework

3. Research Method

It was decided that the quantitative method would be the most appropriate approach for this study to achieve the intended objectives. Although using more than one method may result in more rigorous results, other constraints have been considered. Ramenyi, Williams, Momey and Swartz (1998) suggest that the research approach should accommodate the research questions, costs, available budget, available time and target dates for completion, and skills of the researcher.

There are various research methods in the quantitative approach such as the controlled experiment, content analysis, analysis of existing data, participant observation and survey (Babbie, 2016). The present study was undertaken by way of the survey method, employing a questionnaire survey. This method is popular in social science studies and therefore it is also a method of empirical verification (Babbie, 2016) which can produce reliable measures. Moreover, it was found to be the most reasonable method to cover a wide geographical area, such as Malaysia, to represent a given population (Loo, 2006). However, due to budget constraints and other unavoidable circumstances, it is perceived that an online questionnaire survey via google form is adequate to gather the data for the current study.

The primary aims of the questionnaire were to examine the influence of the whistle blowing to unethical behaviour. A copy of the survey questionnaire is available in Appendix A. There were five sections in the questionnaire (Section A, B, C, D and E). Section A consisted of questions on demographic information of the respondents such as division, service category, education level, service period, gender and age. Respondents were asked to tick a box to answer each question or fill in the appropriate details as requested.

This information was important to build the respondents' profile for this study and to determine the representativeness of the respondents in relation to the whole population.

Section B was designed to collect information related to JKDM officers perception on the unethical behavior level in the organisation. This section aimed to answer the main research question regarding "in my opinion, those behaviors happened in my workplace?" There were 23 statements on officer's perceptions; these were developed based on the model for perception on unethical behavior in the organization.

Section C was designed to collect information related to the whistle blowing policy. This section aimed to answer the research question regarding "if there's any unethical behavior occurs in the organization, what is your action?". Section D designed to collect information related to the whistle blowing practice in the organization and Section E designed to collect the information that related to the enforcement to whistle blowing in the organization.

Using five-point Likert scales (1=strongly disagree to 5=strongly agree), respondents were requested to indicate their level of agreement with each of the statements. The probability ranges from 'very unlikely to likely'. For a direct (first person) answer, the respondents were asked to indicate their extent of agreement and/or disagreement by way of a five-point Likert scale between strongly disagree (1) and strongly agree (5) to the possible action of the person described in the scenario.

a. Selection of Participants

Ideally, samples are selected so that they represent the population of interest (Tabachnick & Fidell, 2007). The respondents of this involved JKDM personnel in Headquarters, Putrajaya that comprises from several division. To ensure that the respondents came from that group of respondents, this study use an appropriate method in selecting the population from the Headquarters JKDM, Putrajaya. The gross population of the current study was derived at 976, as shown in Table 3.1.

Table 3.1: Gross and Net Population of the Study

	Number of Respondents
Gross Population in Headquarters JKDM, Putrajaya	890
Net Population	890

The study was conducted in Royal Malaysian Customs Department Headquarters Office in Putrajaya due to time constraints. The research also conducted an online survey, which means for this method, there is no limitation of research area. Having decided on the population for the study, the sampling size and selection are considered next. Hair, Black, Babin, Anderson and Tatham (2006) advised researchers to be fully aware of the impact of sample size on the statistical test. Krejcie and Morgan (1970), developed a scientific table for determining sample size by taking into account population size. The table suggests a sample size of 182 for a given population of 890 respectively, Roscoe (1975), for instance, argues that a sample size of more than 30 and less than 500 is appropriate for most research. The views presented above suggest that a sample size of anywhere

between 180 and 190 is adequate and the current study considered a sample size of around 182 (i.e. 20 percent of the net population) to be reasonable. This study used random sampling technique to obtain a representative sample. The population and sampling frame of the current study is presented in Table 3.2.

Table 3.2: Population and Sample Size

	Number of Respondents	Percentage of Population	Sample Size
Total	890	20%	182

The data collection period was approximately one month, commencing in middle of February and ending in the middle of March 2019. Most of the questionnaire is personally administered face-to-face method to the targeted sample and by personal e-mail invitation on online survey system. The online respondents however are derived from the WhatsApp, Facebook friend, and personal peer-to-peer reference. A peer-to-peer reference is where participants being referred from forwarded e-mail by the first person or group.

b. Hypotheses Development

Based on the objectives and research questions, three hypotheses are developed as discussed below. From literature review, it is mentioned that there is a connection between whistle blowing policy, practice and enforcement to unethical behavior in the organization and based on the objective of this study, is to evaluate the level of unethical behaviors and whistle-blowing practices, policy and enforcement in JKDM. Therefore, based on the literature review and objective of this study, it is hypothesized that:

Hypothesis 1	H0: From the officer's perception, there is no link between the whistle-blowing policy and the unethical behavior in the organization.
	H1: From the officer's perception, there is a link between the whistle-blowing policy and the unethical behavior in the organization.
Hypothesis 2	H0: From the officer's perception, there is no influence between whistle blowing practice and unethical behavior in the organization.
	H2: From the officer's perception, there is influence between whistle blowing practice and unethical behavior in the organization.

4. Analyses and Findings

The researcher was fortunate to receive an appropriate number of returned questionnaires. Out of 290 questionnaires sent, a total of 182 usable questionnaires were returned, which represents 62.8 percent of the net sampling frame (see Table 4.1).

Table 4.1: Sample Frame and Response Rate

	Gross Sample Frame	Useable Responses	Useable Response Rate (%)
Number of Respondents	290	182	62.8

4.1 Demographic Profile of Respondents

Based on the data from 182 usable surveys, the descriptive statistics of the sample were obtained in order to understand the demographic background of the respondents in this study (Table 4.2). JKDM has 8 main divisions which are: Enforcement, Administration, Corporate planning, Sales and service tax, Technical service, Compliance management, Information technology and integrity. Enforcement is the largest division followed by Administration (8.2%), Corporate planning (13.2%), Sales and service tax (8.8%), Technical service (7.1%), Compliance management (12.1%), Information technology (7.7%) and integrity (2.2%).

For Service category in JKDM, it can be divided into 3 categories: Customs senior officer (45.6%), Customs officer (45.1%) and others (9.3%). On the education level, about 22 % of the respondents were in the lowest category of academic qualification (Diploma and SPM). This was followed by degree level (75.3%) and master and Ph.D. level (2.7%). In term of service period, most of respondents are worked for 10 – 20 years (51.6%), followed by less than 10 years (45.6%) and 21 – 30 years (2.7%). On the other hand, descriptive analysis of the respondents indicates that about 66.5% were male and 33.5% were female. Lastly, In term of age, the majority of the respondents came from the age group 31 - 40 (about 48.4%). This was followed by the 20 - 30 age group (about 46.7%), 41 - 50 (3.3%) and 50 and above (1.6%).

Table 4.2: Background of Respondents (N=182)

Item	Subject	Total Respondents	Sample Size (%)
Division	Enforcement	74	40.7
	KPSM (Administration)	15	8.2
	Corporate planning	24	13.2
	Sales & service tax (SST)	16	8.8
	Technical services	13	7.1
	Compliance management	22	12.1
	Information technology	14	7.7
	Integrity	4	2.2

Service category	Customs senior officer	83	45.6
	Customs officer	82	45.1
	Other	17	9.3
Education Level	PHD	2	1.1
	Master	3	1.6
	Degree	137	75.3
	Diploma	36	19.8
	SPM	4	2.2
Service period	< 10 years	83	45.6
	10 – 20 years	94	51.6
	21 – 30 years	5	2.7
Gender	Male	121	66.5
	Female	61	33.5
Age	20 - 30	85	46.7
	31 - 40	88	48.4
	41 - 50	6	3.3
	>50	3	1.6

This subsection presents respondents' views on whistle blowing policy in relation of unethical behaviour in JKDM. A summary of findings is shown in Table 4.3. The first statement indicated that unethical behaviour should be reported to the appropriate persons within the organization (Policy 1). 100% of the respondents agreed that unethical behaviour should be reported to the right person. As for the second statement (Policy 2), 98% of the respondents agreed that whistle blower should use reporting channels in the organization to report unethical behaviour. For the next question (Policy 3), all respondents agreed that unethical behaviour should let the management aware about it. 99% of the respondents agrees that supervisors need to know about the unethical issue in the department. Next, 100% of respondents agreed that whistle blower should report it to the appropriate authorities. 99% of the respondents agreed that the unethical behaviour should be reported to the external channels. All respondents agreed that these information should be informed to other agencies. For the last statement (Policy 8), 98 percent of the respondents agreed that public should know about it. The overall mean score for education is 4.74, which demonstrates that the Whistle blowing policy is relatively related with unethical behaviour as perceived by the respondents:

Table: 4.3: Whistle blowing policy towards unethical behaviour

	Mean	Median	Standard Deviation	Disagree/Strongly Disagree	Uncertain	Agree/Strongly Agree
Policy 1	4.75	5.00	0.436	-	-	182
Policy 2	4.73	5.00	0.469	-	2	180
Policy 3	4.74	5.00	0.439	-	-	182
Policy 4	4.73	5.00	0.460	-	1	181
Policy 5	4.72	5.00	0.450	-	-	182
Policy 6	4.75	5.00	0.445	-	1	181
Policy 7	4.75	5.00	0.433	-	-	182
Policy 8	4.76	5.00	0.451	-	2	180
Policy	4.74	5.00	0.448	-	-	-

4.2 Whistleblowing Practices

Respondents' perceptions toward whistle blowing practice in relation with unethical behaviour is summarised in Table 4.4. To the first statement on practice (Practice 1), a large majority of respondents agreed that Whistle blower would help to prevent serious harm to the organization. The second (Practice 2) statements indicated that Wrongdoing reports are helpful in controlling corruption. All of the respondents agreed with regards to the controlling of corruption. 100% of respondents agreed that whistle blowing enhances the public awareness. For the fourth statement (Practice 4), 99% of the respondents agreed that wrongdoing reports in workplace is the way for employees to perform their duties and the last statement asked a question in the context the morality of whistle blowing (Practice 5). The majority of respondents also agreed with that statements. The overall mean score of 4.802 indicates that the whistle blowing practice is perceived to be relatively related to unethical behaviour in JKDM.

Table: 4.4: Whistle blowing practice towards unethical behaviour

	Mean	Median	Standard Deviation	Disagree/Strongly Disagree	Uncertain	Agree/Strongly Agree
Practice 1	4.81	5.00	0.395	-	-	182
Practice 2	4.86	5.00	0.345	-	-	182
Practice 3	4.81	5.00	0.395	-	-	182
Practice 4	4.79	5.00	0.421	-	1	181
Practice 5	4.74	5.00	0.442	-	-	182
Practice	4.802	5.00	0.3996	-	-	-

4.3 Whistleblowing Enforcement

Respondents' perceptions toward Whistle Blower Enforcement in relation with unethical behaviour is summarised in Table 4.5. To the first statement on whistle blowing enforcement (Enforcement 1), 100% of respondents agreed that they are aware of the existence of the Whistle-blower Protection Act 2010. The second (Enforcement 2) statements indicated that they aware Customs Officers may be convicted under Section 137 of the Customs Act 1967. 100% of the respondents agreed with regards to whistle

blowing enforcement. The third statement (Enforcement 3), 100% of the respondents agreed that the establishment of the Internal Investigation Unit is one of the JKDM's efforts to curb the involvement of malpractices among Customs Officers. The fourth statement (Enforcement 4), 100% of the respondents agreed that awareness programs on misconduct among Customs Officers should be carried out and the last statement asked a question in the context of all parties in the department should work together in combating the activities of misconduct (Enforcement 5). The majority of respondents also agreed with those statements. The overall mean score of 4.77 indicates that the whistle blowing enforcement is perceived to be relatively related to unethical behaviour in JKDM.

Table: 4.5: Whistle blowing enforcement towards unethical behaviour

	Mean	Median	Standard Deviation	Disagree/S trongly Disagree	Uncertain	Agree/ Strongly Agree
Enforcement 1	4.75	5.00	0.433	-	-	182
Enforcement 2	4.74	5.00	0.439	-	-	182
Enforcement 3	4.78	5.00	0.415	-	-	182
Enforcement 4	4.77	5.00	0.419	-	-	182
Enforcement 5	4.81	5.00	0.391	-	-	182
Enforcement	4.77	5.00	0.4194	-	-	-

4.4 Officer Perceptions on Whistleblowing

Assessment of the assumption's regression model showed that the model did not violate any of the four assumptions of normality, linearity, multicollinearity and heteroscedasticity see. A summary of results for the regression analysis of the three non-compliance behaviours is presented in Table 4.6 below.

Equation 1: Regression Analysis Model to Examine Student's Perception on Islamic Banks in Kuala Lumpur

$$Y = \beta_0 + \beta_1(X_1) + \beta_2(X_2) + \beta_3(X_3) + e$$

- Y = unethical behaviour,
X1 = policy,
X2 = practice,
X3 = enforcement, and
e = error.

Results of the regression analysis to test the model of whistle blowing influence to unethical behaviour are summarised in Table 4.6 below. The regression models were statistically significant ($p = 0.000$) in relation to whistle blowing and unethical behaviour. The predictor variable explained about 25.4 percent of the variability of student's perception on Islamic banks was accounted for the independent variables on this model. Table 4.3 also describes only two variables, namely policy (Beta = 0.066 and $p = 0.192$), and practice (Beta = 0.053 and $p = 0.277$) was found to be a significant determinant of the whistle blowing influence to unethical behaviour. As for the other variables, namely

enforcement, they were not significant determinants in the whistle blowing influence to unethical behaviour.

Table 4.6: Summary of Results of Multiple Regressions – Influence on Whistle Blowing to Unethical Behaviour

	B	SE	Beta	t-value	P-value
Policy	0.066	0.05	0.097	1.309	0.192
Practices	0.053	0.048	0.081	1.089	0.277
Enforcement	0.006	0.041	0.011	0.151	0.88

5. Discussions and Conclusions

The analysis of the study was conducted by descriptive analysis and inference analysis. For descriptive analysis, the findings are only to know the frequency and percentage of respondents involved. With this, the researcher can identify the profile and background of the respondents involved. Based on the total population of 976 people and 250 subjects selected, only 182 respondents have returned questionnaires. Respondents involved in this research consist of 66.5% are men while 33.5% are women. This shows at the Putrajaya JKDM Headquarters, the number of men and men over the number of women and women. Descriptive analysis on the education level was found that the majority of respondents had the Sijil Pelajaran Malaysia's level of 2.2% followed by employees with a Diploma of 19.8%, Degree of 75.3%, Master 1.6% and PHD 1.1%. This shows that the education level of JKDM officers is at a high level.

The distribution of respondents according to the composition of senior customs officers and customs officers showed that 45.6%% were senior officers, 45.1% were respondents from lower rank and 9.3% respondents from others. The distribution by service duration showed that 45.6% of the respondents served less than ten (10) years compared to the respondents' minority of 2.7% serving 21 - 30 years in the department. This composition shows that there are many officers who are new in JKDM.

To answer, the first research question, based on the findings, the level of unethical behaviors and JKDM members in the organization is at a low level. Based on the descriptive analysis, 59.3% of the respondents (n = 108) were at the 1.00 score which was at a low level while 40.7% (n = 74) respondents were at the 2.00 score at high level. Therefore, the level of unethical behavior of JKDM staff and members in the organization according to this study, is low. Some studies that relate to the question of this study have been made to compare the findings of significant studies. The previous study was conducted on a study of unethical behavior conducted to police officers from Western Finland by Vesterinen (2005). This study shows that the level of unethical behavior is at a low level. Yogeswary (2010) conducts behavioral studies at the workplace and the findings show that the level of unethical behavior from the organization is at a low level.

From the findings of this study, the low levels of unethical behaviors among JKDM officers are likely due to efficient disciplinary action and the performance of the task carried out by the customs personnel themselves. Consequently, customs personnel who lack the discretionary concept in the engagement instead focus on the elements of professionalism when dealing with the public are able to avoid being influenced by unethical behavior.

In answering the second research question, this study show practical measurements of whistle-blowing practices are measured through percentage frequencies and scores. This measurement is based on the instrument used by Park et al. (2005) and adapted through a survey conducted by Megat (2010). Whistle-blowing policy level is high where the majority of respondents are 53.2%, (n = 97) on a high score of 2.00. The whistle blowing practice was at a high level based on the majority of respondents ie 62.1% (n = 113) at the score of 2.00. The study conducted by Megat (2010) also obtained the same study result that is the effect of whistle blower practice to increase the integrity of Customs officers is at a high level. And in the findings of this study, it is concluded that the respondents give a positive perception of the practice of whistle-blowing in the organization to alleviate misconduct and unethical behaviors in the organization.

In addition, the findings show there is a whistle-blowing practice effect to reduce the unethical behavior of officers in the JKDM organization. This is due to the negative relationship between whistle-blowing practice and unethical behavior of JKDM officers. There is also a significant relationship between this whistle-blowing practice with an unethical behavior in the organization. However, there is no significant relationship between the whistle-blowing policy and the unethical behavior of JKDM officers. The results of this study are consistent with the results of the study conducted by Park (2005) which has proven that there is influence between whistle-blowing and unethical behavior of police personnel in a police organization.

For this study, there are two implications that can be presented as a contribution to the aspect of assessment, which are basic implications and practical implications. This study can contribute a useful policy to the country's major enforcement agencies such as JKDM on the importance of information dissemination or whistle-blowing to combat unethical behavior in the organization. Furthermore, this study is also a written documentation that supports the effectiveness of the practice of whistle-blowing in the organization. The theories and literature used in this study are very significant to prove theoretically that the dissemination of information is one of the most important medium to reduce unethical behavior in organizations. This study can also be a specific guide to explain scientifically the effect of whistle-blowing organization.

Future research could be implemented by changing the focus of the study variables by placing components whistle-blowing program as the dependent variable and other factors that influence as the independent variable. Examples of other factors that affect the whistle-blowing program is to reward individuals who provide information or act as whistle-blower. In addition, studies can be carried out by looking at individual aspects of informants (whistle-blower) is an individual who served as internal auditing within an organization. The study can also be implemented by developing various theories of human resource development as an organizational culture that can improve the practice of whistle-blowing in JDKM organization. This study was only conducted at Headquarters in Putrajaya. Different results may be obtained if it involves Royal Malaysian Kastam Department of State or other customs organizations. Therefore, the scope of the survey respondents can also be extended to the entire population of the country to gain significant data representing the entire personnel in the department.

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