

UNIVERSITI TEKNOLOGI MARA

**THE EFFECT OF EMPLOYEES BEHAVIOUR ON
WHISTLEBLOWING INTENTION IN AR-RAHNU
INSTITUTIONS: AN EVIDENCE FROM AR-RAHN**

WAN AZMEER BIN WAN MAHMOOD

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of the requirements for the degree of
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AUTHOR'S DECLARATION

I declare that the work in this dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This dissertation has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.


Name of Student : Wan Azmeer bin Wan Mahmood

Student I.D. No. : 2019349091

Programme : Master of Accountancy

Faculty : Accountancy

Dissertation Title : The Effect Of Employees Behaviour On Whistleblowing Intention In Ar-Rahnu Institutions: An Evidence From Ar-Rahn

Signature of Student : 

Date : January 2021

ABSTRACT

The function of whistleblowing has been accepted as an internal control mechanism in the world. Recent whistleblowing literature has attempted to identify the predictive variables toward whistleblowing intention. This research examined the theory planned behaviour theory as a conductor and underlying model to study the relationship and the effect of attitude, subjective norms and perceived behavioural control towards whistleblowing intention. The issue relates to Ar-Rahnu Institution which is the place of keeping gold and money which may face a high risk of fraudulent, bribery and robbery. Therefore, it is important to have whistleblowing intentions in Ar-Rahnu Institution in order to mitigate fraud. Based on the Theory of Planned Behaviour (TPB), it was hard to postulate whistleblowing as actual behaviour. Whistleblowing was more suited to be as intention. The Theory of Planned Behaviour provided the framework in predicting both dependent variable and independent variables. The whistleblowing was the intention to disclose by organization members either former or current of illegal, immoral and illegitimate practices to persons or organizations that may be able to affect action. Attitude is the behavioural belief and outcome evaluation function, subjective norm is the function of normative belief and motivation to comply while perceived behavioural control is individual's perception about the resources and opportunity to take action. This study used the quantitative approach with primary data as data collection method. The questionnaires were distributed to the employees of Ar-Rahn throughout Malaysia. The data were analysed using the SPSS version 26 and multiple regression to see the significance of the variables. Using the sample of 182 employees from Ar-Rahnu institutions, the analysis showed that attitude was insignificant while another two variables of subjective norms and perceived behavioural control were significant towards whistleblowing intention. Hence, it is hoped that whistleblowing practices will enhance accountability and build up good corporate governance so that it can give useful headspring to the policy/law makers, management, and institutions.

Keywords: Whistleblowing Intentions, Attitude, Subjective Norms, Perceived Behavioural Control, Theory of Planned Behaviour, Ar-Rahnu Institutions

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TABLE OF CONTENTS

	Page
AUTHOR'S DECLARATION	ii
ABSTRACT	iii
ACKNOWLEDGEMENT	iv
TABLE OF CONTENTS	v
LIST OF TABLES	ix
LIST OF FIGURES	x
LIST OF ABBREVIATIONS	xi
CHAPTER ONE: INTRODUCTION	1
1.1 Introduction	1
1.2 Background of the Study	1
1.3 Problem Statement	5
1.4 Research Objectives	7
1.5 Research Questions	7
1.6 Significance of Study	7
1.7 Scope of the Study	8
1.8 Organization of the Study	8
1.9 Chapter Summary	9
CHAPTER TWO: LITERATURE REVIEW	10
2.1 Introduction	10
2.2 Ar-Rahnu Institutions	10
2.3 Intention	12
2.3.1 Intention to Fraud	12
2.3.2 Intention to Whistleblowing	13
2.4 Determinants of Intention to Whistleblowing	15
2.4.1 Attitude	15
2.4.2 Subjective Norms	17