

THE PERCEPTION OF EMPLOYEES ON WHISTLEBLOWING EFFECTIVENESS: EVIDENCE FROM TELECOMMUNICATION PUBLIC LISTED COMPANIES IN MALAYSIA

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Abstract

Most of the time, fraud and misconduct are found unintentionally, and the whistleblower's role is crucial in preventing fraud and corporate misconduct. Whistleblowing exposes an organization's wrongdoing to make it right, not to harm it. Understanding the critical role played by whistleblowers, it is vital to understand the employees' perceptions of the effectiveness of whistleblowing. This study examines employees' perception of whistleblowing effectiveness in telecommunication public listed companies (PLCs) in Malaysia. Previous studies found that organizational support, knowledge of whistleblowing policies, and perceived protections against retaliation affect the perception of employees on whistleblowing globally. This study used a quantitative approach via primary data from close-ended questionnaires. In addition, this study investigated the telecommunication sector in Malaysia. Correlation analysis found a significant moderate positive correlation between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) with organizational support and knowledge of whistleblowing policies; however, there is a significantly low negative correlation with perceived protection against retaliation. Whereas, standard multiple linear regression analysis found that 40.8% variation of the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) is explained by the interpretation of three independent variables (organizational support, knowledge of whistleblowing policies, and lastly, perceived protection against retaliation) which means another 59.2% is explained about other things other than three independent variables that have been tested in this study. Given the study's analytical perspectives and realistic recommendations, some drawbacks to this study could be enhanced for future research. Key concerns may be linked to its context, which is restricted to employees employed in telecommunication public listed companies registered under the Main Market of Bursa Malaysia. Future researchers could select employees working in other factors, such as the manufacturing, banking, and automotive industries, when selecting the sample size.

Keywords: Whistleblowing, organizational support, telecommunication, policies, perceived protections

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Introduction

Global corruption cases in organizations have been around for ages resulting in losses suffered by stakeholders. About half of the businesses surveyed nationwide found at least some degree of criminal wrongdoings, and half of the fraudulent activities were perpetrated by employees (Pricewaterhouse Coopers, 2018). According to figures from the 2018 Global Fraud Report, the Association of Certified Fraud Examiners reported a worldwide loss for fraud estimated at some \$7.1 billion, and roughly 40%

of the cases observed had been identified by tips. The Securities Exchange Commission (SEC) studied internal whistleblowers as the most successful sources of fraud discovery (Securities Exchange Commission, 2015). Whistleblowing can be described as *'an activity of unveiling by employees of the organization unlawful, unethical, or unconstitutional activities under the influence of the superiors to individuals or organizations that might be able to act'* (Near & Miceli, 1985, p.4). Whistleblowing is a voluntary disclosure by an organizational member as a retaliation against the public interest of information concerning unlawful or unnatural behavior within the organization (Chiu, 2003). Whistleblowing is known to be something familiar and not unusual to occur (Mesmer-Magnus & Viswesvaran, 2005).

Whistleblowers have been credited for their courageous efforts to reveal corrupt activities in companies around the globe, such as Enron and WorldCom. Thus, whistleblowing was perceived to be one of the internal monitoring measures for preventing corporate misconduct (Mohamed-Isa et al., 2020). Employees are ready to report a corruption occurrence; unfortunately, fear of consequences such as loss of work and faith that nothing would be achieved, as well as illegal practices not being impacted in public reports, are the primary causes for not disclosing wrongdoings (Transparency International Malaysia Chapter, 2017). The Organization for Economic Co-operation and Development (OECD) (2017) defines a whistleblower as a citizen who reports alleged bribes by international public officers to legislation enforcement officials, an executive disclosing to the organization directly, or a third-party reporting to legislation enforcement or the press. Sweeney (2008) stated that in comparison to the other approaches, including internal or external investigations, whistleblower reports seem more efficient in exposing wrongdoings. An employee knowing about any unethical activities in a company and wishing to report this violation to the regulators is deemed a positive reaction (Spreitzer & Sonenshein, 2004).

PricewaterhouseCoopers (PwC) stated that organizations in Malaysia should develop a better tradition of standing up against economic fraud and corruption due to local businesses still experiencing significantly higher fraud rates (The Malaysian Reserve, 2020). The Global Crime and Fraud Survey conducted in 2020 showed that 43% of Malaysians had encountered fraud. The survey also showed that customer fraud had been reported as significantly alarming criminality in organizations, contributing to 20%, followed by corruption and bribery at 18%, internet fraud at 16%, and lastly, misappropriation of assets at 16%. Widespread corruption is among the most significant challenges to corporate confidence. Therefore, establishing confidence among employees is essential as they must be assured that reporting fraud and corruption will not cause them any harm in the future (The Malaysian Reserve, 2020). Alpkhan et al. (2020) state that an employee's ability to report wrongdoing for the benefit of the company and community is precious to the sustainable operation of companies and the economy.

The telecommunications industry is vulnerable to fraudulent misconduct. The telecommunications industry is highly prone to corruption due to the numerous significant players engaged in it and the complicated governance systems of the business, which include constant contact between the government as well as private sectors concerning licensing, supervision, and enforcement, as well as international trade operations (Sutherland, 2013). An article released by BBC in 2019 highlighted corruption committed by Ericsson of Sweden, one of the leading international communications and telecommunication companies from 2000 until 2016, where the telco reportedly paid more than one million dollars to resolve the US fraud investigation. In his statement, Geoffrey S Berman, the United States Prosecutor of the Southern District of New York, said that Ericsson had been making telecommunications trade with the prevailing principle of 'big talk' through slush funds, bribery, and donations. He added that current criminal conviction and the redemption of more than a billion dollars in cumulative sanctions could explicitly express that corporate players would never acknowledge dabbling in illegal schemes. Due to the high contribution of these sectors to the economy, spreading democracy, and reducing inequality, they are responsible for keeping their business clean (Jermyn Brooks, Chair of Transparency Advisory Board). A survey conducted by Transparency in Corporate Reporting on the 35 largest telecom companies' reporting and fraud prevention found that Asian companies performed the worst (Transparency International, 2015)

In Malaysia, fraudulent misconduct cases can be learned from Telekom Malaysia. Alcatel reportedly bribed executives of Telekom Malaysia, a Government Linked Company (GLC), to acquire confidential public tendering for a contract worth 85 million Dollars. Later, Alcatel claimed to have been given a contract. Alcatel Lucent made a settlement of RM 413 million with The Securities and Exchange Commission (SEC), the US, and The Justice Department due to the graft charges for public sector officials in Honduras, Malaysia, Costa Rica, and Taiwan. The corruption case is detrimental to Malaysia's reputation nationwide. Despite having the proper control and monitoring system, fraud still happens due to dishonest employees (Nawawi & Salin, 2018). Corruption inhibits entrance to the common market for deceitful network operators, which in turn lowers the efficiency of services and

Technology. Suppose the authorization of telecommunications firms is centered not on reasonable objective standards but on ties with others. In that case, they cannot adequately educate their employees or venture into high-quality technology, development, and technological innovation. Hence, this study aims to examine the perception of employees on whistleblowing effectiveness in telecommunication PLCs in Malaysia.

A whistle-blower is defined in online Cambridge Dictionaries as an individual working for an organization or corporation who informs the authorities about anything illicit happening inside the organization or corporation. The Organization for Economic Co-operation and Development (OECD) (2017) defines a whistleblower who reports alleged bribes by international public officers' legislation enforcement officials, an executive disclosing to the organization directly, or a third-party reporting legislation enforcement or the press. Whistleblowers have been discussed in the literature as valiant workers who work to uphold standards despite the company's influence (Jackson & Raftos, 1997). Section 6 of The Whistleblowing Protection Act 2010 (WPA) states that whistle-blowers are anyone who tells the regulator of an improper activity. Sweeney (2008) mentioned that in comparison to the other approaches, including internal or external investigations, whistle-blower reports seem more efficient in exposing wrongdoings. An employee knowing about any unethical activities in a company and wishing to report this violation to the regulators is deemed as conducting a positive reaction (Spreitzer & Sonenshein, 2004). The whistle-blowers rely on the entity to whom the report is filed, either internally or externally. When the whistle-blower reports corruption to individuals such as the top management level in the company, the informant is called an insider whistle-blower. When a third-party file a case outside the company, which comes from a legislative enforcement agency or public sector, the informant is considered an external whistle-blower, according to Near and Miceli (1996), Bouville (2007), and Ponnu et al. (2008).

By understanding the background and the individuals involved, the whistle-blowers will enable the commission to spot suspected wrongdoing and other violations quicker than they might have done beforehand (Securities Exchange Commission, 2015). According to researcher Campbell (2013), whistle-blowers are true heroes or snitches. The fact that whistle-blowers endanger their image and employment and occasionally even lose their lives for exposing corruption should count for them to be remembered and respected. The whistle-blowers shall notify the necessary authoritative or professional body, the public, or a regulatory body, including the SEC, of any purported fraud once a crime has been detected (Duska et al., 2011). According to Hersh (2002), the bravery to become a whistle-blower is affected by personality traits, organizational characteristics, and the seriousness (severity) of the inconsistency perceived. In the simplest definition, the underlying assumption is that the informant considers something that they suspect is immoral or unlawful and informs the authorities so that disciplinary action can be taken, according to Hoffman and McNulty (2010). In addition, the whistle-blower in an organization would be the one who whistles on oppression, corruption, bribery, violations, misdoings, improper conduct, etc., mainly on ethical or moral principles (Banerjee & Roy, 2014).

Previous studies found that organizational support, knowledge of whistleblowing policies, and perceived protections against retaliation affect the perception of employees on whistleblowing nationwide. Three hypotheses developed in this study correlate employees' perceptions of telecommunication PLCs with the effectiveness of whistleblowing in organizations. First, support for

Whistleblowing Employees appears to contribute profoundly to the organization when they perceive organizational support as high. Second, compared with individual factors, organizational effects have provided more reliable results in assessing the probability of whistleblowing (Verschuuren, 2020). Third, as stated by Berry (2004), in cases where organizations recognize and promote whistleblowing, subordinates have more tendency to do whistleblowing. As well, the understanding of responsible management contributes to whistleblowers' confidence (Taylor, 2018). Finally, the findings are consistent with Yuswono and Hartijasti (2018) that the more support employee receives, the more they are willing to whistle blow. Hence the first hypothesis is as below.

H1: Organizational support positively correlates with employees' perception of whistleblowing effectiveness in telecommunication PLCs in Malaysia.

Even though whistleblowing is negatively associated with potential personal costs, it positively correlates with public service encouragement and knowledge regarding whistleblowing (Cho & Song, 2015). Besides that, although the administration has implemented various protection systems for whistleblowers, they are reluctant to come through if people do not understand the relevant mechanisms (Near & Miceli, 1985). Cho and Song (2015) stated that whistleblowing education had positively impacted whistleblowing intention. Understanding platforms and mechanisms can be a significant indicator of willingness to do whistleblowing (Chang et al., 2017). Thus, this study will analyze the second hypothesis as below.

H2: Knowledge of whistleblowing policies has a significant positive relationship with employees' perception of whistleblowing effectiveness in telecommunication PLCs in Malaysia.

The perception of retaliation and the potential individual expenses would hurt the motivation for whistleblowing (Mesmer-Magnus & Viswesvaran, 2005). Therefore, whistleblowers will likely remain silent in an expected high retaliation environment (Khan et al., 2022). Whistleblowers are likelier to stay quiet if they anticipate a more significant threat of retaliation. Moreover, in the event of repetition of simple or formal forms of retaliatory actions, such actions have been found to have strong parallels with negative actions, which could be defined in the literature on workplace discrimination (Bjørkelo et al., 2008). Therefore, this study examines the relationship between perceived protection against retaliation and whistleblowing effectiveness, as hypothesized below.

H3: The perceived protection against retaliation has a significant negative relationship with employees' perception of whistleblowing effectiveness in telecommunication PLCs in Malaysia.

Thus, this study's theoretical framework is presented in Figure 1

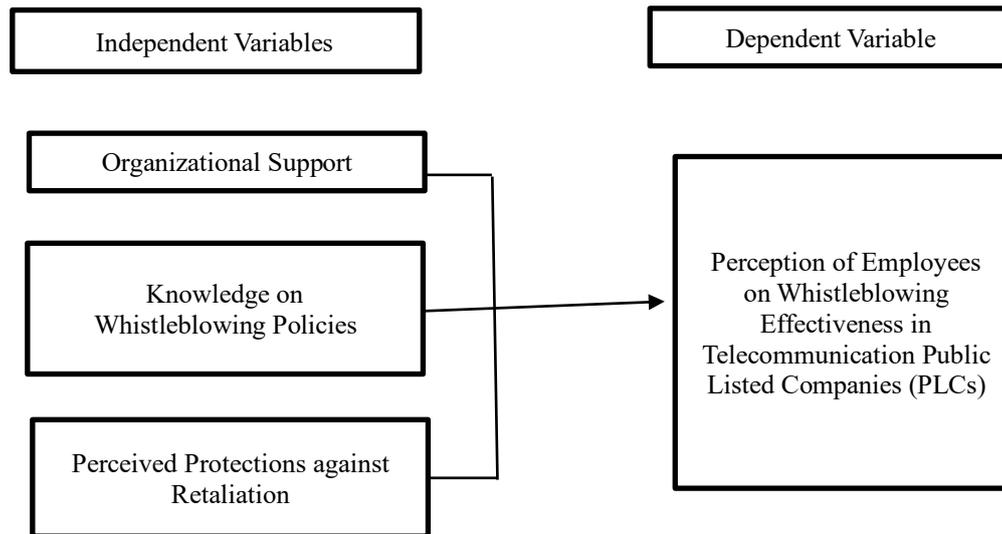


Figure 1. Theoretical framework

Methods

This study’s population is the employees working with telecommunication PLCs registered under the Main Market of Bursa Malaysia. As of 2020, 8 telecommunication publicly listed companies are registered under the Main Market of Bursa Malaysia. According to the Malaysia Department of Statistics, the number of employees in the information and communication sectors is 144,535 (2014 survey). The total includes full-time and part-time employees from all levels or posts. Less than 3 percent of the total persons engage in information and communication service is full-time employees. Of 144,535 employees, 45,969 engaged in telecommunication services (Malaysia Department of Statistic, 2016). Therefore, this study focuses on full-time employees in telecommunication companies. A sample of 180 employees based in Selangor and Wilayah Persekutuan Kuala Lumpur were selected, and sets of close-ended questionnaires were distributed to the employees working with telecommunication public listed companies (PLCs) registered under the Main Market of Bursa Malaysia. From a total of 180 sets of questionnaires distributed, 62 sets of questionnaires were useable. The questionnaire is adopted from previous studies, consistent with Cho and Song, 2015, Chang et al. (2017), Yuswono and Hartijasti (2018), and lastly, Yang (2019). The closed-ended questionnaire is divided into three sections; Section A consists of the demographic profile of respondents, Section B consists of questions for the dependent variable, and Section C consists of questions for three independent variables. For Sections B and C, the questionnaires are measured by a five-point Likert scale from strongly disagree (5) to strongly agree (1).

A descriptive analysis was carried out to understand the qualitative information collected. Further, reliability, validity, and correlation analysis were performed to ensure that the data fit and the results were reliable. Standard multiple linear regression analyses are used to test the hypotheses developed for this study. The data were analyzed using SPSS statical program.

Result and Discussion

The demographic analysis will first be discussed, followed by the correlation and regression analysis results. For demographic profile results, most of the respondents are female, contributing to 49 respondents (79%) from the total of 62 respondents, and most of the respondents are 25 to 34 years of age, contributing to 37 respondents (59.7%). Furthermore, most of the respondents for this study have a bachelor’s degree, contributing to 62.9% of the total 62 respondents. Junior Management, such as Assistant Manager, contributed the highest percentage of 48.4%. Lastly, 43.5% of the respondents have been employed by the organization for 6 to 9 years. The discussion continues with the result of the correlation analysis, as presented in Table 1 below.

Table 1. Correlation analysis

		Perception	Support	Knowledge	Protection
Perception	Pearson Correlation	1	.607**	.573**	-.354**
	Sig. (1-tailed)		.000	.000	.002
Support	Pearson Correlation	.607**	1	.752**	-.393**
	Sig. (1-tailed)	.000		.000	.001
Knowledge	Pearson Correlation	.573**	.752**	1	-.427**
	Sig. (1-tailed)	.000	.000		.000
Protection	Pearson Correlation	-.354**	-.393**	-.427**	1
	Sig. (1-tailed)	.002	.001	.000	

For the first independent variable tested, the result showed that the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) is positively correlated with organizational support with a Pearson correlation coefficient of $r = .607$, and the significance value is less than $.001$ which shows there is a significant relationship. In summary, there is a significant moderate positive correlation between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) and organizational support ($r = .607, p = .002$). Hence, the result of correlation analysis showed that an alternate hypothesis for three independent variables, organizational support, knowledge of whistleblowing policies, and protection against retaliation, is accepted. Results for correlation analysis showed that (1) there is a significant moderate positive correlation between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) and organizational support, and (2) there is a significant moderate positive correlation between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) and knowledge on whistleblowing policies, and (3) there is a significantly low negative correlation between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) and perceived protection against retaliation.

Table 2. Regression analysis

Hypothesis	B	Sig.
H1	0.332	0.015
H2	0.224	0.133
H3	-0.069	0.380

As stated in Table 2, organizational support has a B value of $.332$, and the significance value is $.015$. As a result, there is a significant positive relationship between the dependent variable and the first independent variable. Thus, there is a significant positive relationship between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) and organizational support (accepted alternate hypothesis, $p = .015$). This result is consistent with Berry (2004) findings that in cases where organizations recognize and promote whistleblowing, subordinates have more tendency to do whistleblowing. Moreover, employees appear to contribute profoundly to the organization when they perceive organizational support as high. This dedication is shown by behavior carried out in the organization's best interest (Rehg et al., 2008). As stated by Verschuuren (2020), in comparison with individual factors, organizational effects have provided more reliable results in assessing the probability of whistleblowing.

Knowledge of whistleblowing policies has a B value of $.224$, and the significance value is $.133$. As a result, there is a non-significant positive relationship between the dependent and second independent variables. Thus, there is a non-significant positive relationship between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) and knowledge of whistleblowing policies (rejected alternate hypothesis, $p = .133$). The result is supported by Henik (2015) finding that intellectuals have not duly recognized the effect on decision-making by whistleblowers of beliefs and principles. Consequently, whistleblowing theories have failed to-

adequately clarify how whistleblowers interpret knowledge to make ethical judgments or assess the liability for alleged misconduct that occurs in a determination to do whistleblowing activities, according to Gundlach et al. (2003).

The third variable, protection against retaliation, has a B value of $-.069$, and the significance value is $.380$. As a result, there is a non-significant negative relationship between the dependent and third independent variables. Thus, there is a non-significant negative relationship between the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) and perceived protection against retaliation (rejected alternate hypothesis, $p = .380$). This result is supported by previous researchers, where there is a widespread unwillingness to disclose misconduct due to the threat of resignation, loss of jobs, and sometimes even physical damage (Alleyne, 2016). In addition, Keenan (1990) found that the threat of retaliation prohibits the purpose of whistleblowing.

Among these three variables, organizational support has the highest B value. This means organizational support contributed the most to explaining the outcomes, which is the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs). The multiple linear regression analysis shows that a 40.8% variation in the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs) is explained by the variation of three independent variables: organizational support and knowledge of whistleblowing policies and perceived protection against retaliation. Among these three values, organizational support has the highest B value. This means that organizational support contributed the most to explaining the outcomes, which are the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs).

Conclusion

The multiple linear regression analysis shows that organizational support has the highest B value among the three independent variables tested. This means organizational support contributed the most to explaining the outcomes, which are the perception of employees on whistleblowing effectiveness in telecommunication public listed companies (PLCs). The statistically significant (Sig.) for the three independent variables showed that only one independent variable has a statistically unique significant contribution. The result showed that whistleblowing is still relevant nowadays, and people in the industry are willing to do whistleblowing activities when there is high organizational support. This study found a significant relationship between those working in telecommunication public listed companies (PLCs) in Malaysia and organizational support, knowledge of whistleblowing policies, and perceived protection against retaliation. The result showed that whistleblowing is still relevant nowadays, and people in the industry are willing to do it when there is high organizational support and knowledge of whistleblowing policies and when the whistleblowers gain the confidence that they are fully protected and will not be harmed after having reported misconducts. A future study on other industries would shed a clearer picture of the employees' perceptions of whistleblowing in Malaysia.

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Author Contribution

N Othman: Conceptualization, Project administration, Writing – original draft, Methodology, Formal analysis, Data curation. **RB Mohamed Sadique:** Supervision, Writing – Review & Editing, Visualization, Validation. **N Alias:** Writing – Review & Editing, Visualization

Conflict of Interest

The authors declare no conflict of interest.

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