

## **A Systematic Review on Whistleblowing Intention Studies in Malaysia**

**Sakka Nordin<sup>1\*</sup>, Sylvia @ Nabila Azwa Ambad<sup>2</sup>, Jasmine Vivienne Andrew<sup>3</sup>, Sylvia @ Syahidah Abdullah<sup>4</sup>, Karen Esther<sup>5</sup>**

<sup>1,2,3,4,5</sup>Arsyad Ayub Graduate Business School, Universiti Teknologi MARA, 40450 Shah Alam, Selangor, Malaysia

Authors' Email Address: <sup>1</sup>rockatwork@gmail.com, <sup>2</sup>nabila1793@sabah.uitm.edu.my, <sup>3</sup>jasmineva8198@gmail.com, <sup>4</sup>sylvia.syahidah@gmail.com, <sup>5</sup>karen\_esther\_t@hotmail.com

\*Corresponding Author

Received Date: 2 December 2020

Accepted Date: 30 December 2020

Published Date: 31 January 2021

### **ABSTRACT**

*Corruption in Malaysia public sector diminishes public trust in the government and other key institutions' ability in practising integrity and transparency in managing resources, including the national assets and public money. Past researches have given an inadequate understanding of whistleblowing intention factors in Malaysia. Thus, this study's primary goal is to conduct a systematic review of the studies on factors influencing whistleblowing intention among public officials that involve the Theory of Planned Behaviour (TPB) as a baseline model. This paper presents a discussion on the existing studies that focus on whistleblowing intention in Malaysia guided by the PRISMA Statement (Preferred Reporting Items for Systematic reviews and Meta-Analyses) review method. The article search on the Scopus, Web of Science and Google Scholars databases have identified nineteen whistleblowing intention related studies. However, only eleven studies throughout 2010-2019 met the criteria set for this study. TPB can be extended for future studies on whistleblowing intention in Malaysia. Other factors that are not found in the articles serve as a gap for future studies. The outcome of this article is to provide direction for future studies focusing on theoretical and practical implications for policymakers, government organisations and agencies and facilitating public officials in handling whistleblowing matter. Besides, it also provides support to whistleblowers in reporting corruption to improve accountability and integrity among public officials, especially in Sabah.*

**Keywords:** *Corruption, Systematic Review, Whistleblowing Intention, Public Officials, Theory Of Planned Behavior*

### **INTRODUCTION**

Corruption threatened countries' security because it reduces economic growth, weaken investors' confidence, and reduces productivity (Dalan, Singh, Selvanathan, & Singh, 2019). Corruption in Malaysia is a growing concern as it is a threat and could damage the system, including social and economic matters. Malaysia was ranked 62 out of 180 countries in the Corruption Perception Index 2017, released by Transparency International, which was considered the worst performance for the last five years. However, in 2019, the rank improved to 51 among 180 countries in the CPI 2019, as reported by Transparency International. The CPI rank put in proper perspective the real impact of the problem.

Corruption in the public sector diminishes public trust in the government and other key institutions ability to maintain integrity and transparency and manage resources, including national assets and public money

Encouraging whistleblowing is one of the solutions in combating corruption. Whistleblowing is a term used to describe the act of revealing information concerning wrongdoings, such as malpractices and corruption in a workplace or an organisation (Dalan et al., 2019b). In general, whistleblowing occurs when members of the organisation expose behaviours perceived as being immoral and illegal to the organisation or individuals who are capable of taking appropriate action (Near & Miceli, 1985). Thus, the act of whistleblowing is recognised as an action that reveals unethical behaviours. The Malaysian Government's commitment to formulating the 'Whistleblower Act' is to encourage the disclosure of misconduct, corruption, and other wrongdoings. However, the act of whistleblowing put the whistleblower at risk of harmful and negative consequences of losing jobs, demotions, and poor quality of working conditions, among others. Therefore, this paper aims to provide a detail discussion of potential predictors leading to whistleblowing intentions and behaviours. The outcome of this paper is to provide a direction for future research on whistleblowing intention and its potential to contribute to a more transparent organisation environment.

## **A SYSTEMATIC REVIEW FRAMEWORK ON WHISTLEBLOWING INTENTION IN MALAYSIA**

An explicit and systematic approach is applied in a systematic review to systematically examines a formulated question to select, identify, and critically evaluate related research, and to gather and analyse data from research works included in the review. Analysing and summarising the results of the research works in the study may or may not use the statistical approaches (Higgins et al., 2011). Researchers' claim of their studies' trustworthiness is justifiable through a systematic review, and gaps and future research direction can be identified.

Studies on whistleblowing intention in Malaysia are abundance; however, a systematic review of the studies is yet to be performed. Thus, this paper aims to address the gap in comprehending and identifying factors contributing to whistleblowing intention among public officials. This study is imperative since there has been insufficient research conducted, especially in East Malaysia, which consists of Sabah and Sarawak. This paper also provides a comprehensive baseline on the factors leading to whistleblowing intention among public officials in Malaysia, in terms of combining the model of TPB with other suitable factors and models. Before the current paper, the systematic reviews of articles on whistleblowing intention is not comprehensive as the reviews did provide details of the procedures employed (e.g., search terms used, articles excluded, databases searched). Hence, making it difficult for future researchers to reproduce the study, examine the comprehensiveness, or validate the interpretation (Greenhalgh & Peacock, 2005). Furthermore, this paper is essential, especially to the Malaysian Government because, despite laws, such as the Whistleblower Protection Act 2010, wrongdoing issues are still rampant (Ab Ghani and Nadzri, 2013). The percentage of corruption statistics among public officials is still the highest even after an incentive introduced by the Malaysian Anti-Corruption Commission since 2011 to rewards any whistleblower or witness. Up until 2018, only 214 public officials dared to report corruption in 11 years. Thus, details on the focus of peer review literature help the researcher to determine the focus of this current paper. The following research questions guide the structure of a relevant systematic review:

- i. Has a systematic review of whistleblowing intention studies been done in Malaysia?
- ii. What are the most frequent and suitable factors extended to the TPB model?

The current paper aims to analyse the existing literature on whistleblowing intention in Malaysia. This section describes the purpose of performing this systematic review; the second section presents the details of the methodology used, and the PRISMA Statement (Preferred Reporting Items Systematic Reviews and Meta-Analysis) method is applied for these purposes. In the third section, the literature is reviewed and synthesised systematically to classify, select, and assess pertinent studies on whistleblowing intention in Malaysia. The future research direction is identified in the final section.

## METHODOLOGY

The approach used to retrieve pertinent articles on articles related to whistleblowing intention and practices in Malaysia is described in this section. PRISMA Statement approach is used to search the relevant whistleblowing articles on online databases, which includes sources from Google Scholars, Web of Science, and Scopus. The systematic review using the suitability and elimination criteria, the review process (identity, screen, and eligibility check) and the extraction and analysis of data is run on the online databases.

## PRISMA

PRISMA Statement (Preferred Reporting Items for Systematic reviews and Meta-Analyses) guided this review. Generally, PRISMA is utilised within the field of management. Sierra-Correa and Cantera Kintz (2015) outlined three unique advantages of PRISMA: 1) clear definition of the research questions allowing systematic research; 2) identification of inclusion and exclusion criteria and 3) observation of large database of scientific literature in a specified time frame. The method enables a rigorous search of terms related to whistleblowing intention in Malaysia. The method can be used in monitoring the best factor for Malaysian public officials to blow the whistle on the corruption-related wrongdoings in their department.

## Resources

Initially, the review mainly employed two journal databases—Web of Science (WoS) and Scopus (WoS). WoS robustness lies in its massive number consisting of >33,000 journals that cover over 256 academic disciplines, including subjects on development and planning, art and humanities, social issues, and interdisciplinary social sciences. Clarivate Analytics maintain the web, including over a century of wide-ranging backfile and citation data, which are ranked by three different measures: papers, citations per-paper, and citation. The second database used in this review is Scopus with over 22,800 journals from 5000 publishers globally, making it one of the largest abstracts and citation databases of peer-reviewed literature. Scopus comprises various subject areas, including psychology, business and management, and social sciences. However, since articles on whistleblowing in Malaysia are rarely found in the two databases, this review decided to include articles found on Google Scholar to extend the scope of the search. Details on the search and selection of articles are presented in Table 1.

Table 1: Search Process

Databases	Number of Articles	Year
Scopus	3	2017, 2018, 2019
Web of Science	1	2015
Google Scholars	15	2010-2019

## Process of Systematic Review

### Identification

The review process was initiated in December 2019. The process of a systematic review consists of four stages, which started with identifying keywords used in the search process. Based on past studies and the thesaurus, keywords related and similar to whistleblowing intention and climate change were used (Table 2).

**Table 2: Keywords and Searching Information Strategy Example**

Databases	Search Strings
Scopus	((("Malaysia" OR "whistleblow*") AND ("whistle blowing intention"))
Web of Science	TS=((("whistle blow*" OR "whistleblow*") AND ("SLR" OR "systematic review" OR "systematic literature review" OR "meta analysis" OR "meta-analysis"))
Google Scholars	Whistleblowing intention, Malaysia

### Screening

For screening purpose, the exclusion and eligibility criteria are pre-determined (Table 3). First, the type of literature to be included are review articles, article journals, and conference proceeding with empirical data are selected; accordingly, chapters of a book, books, and book series will not be included. Second, to prevent confusion and issues in translation, the search focused solely on English publication and disregarded non-English publications. Third, 10 years period is selected as the timeline (between 2010 and 2020), which is ample time to see the research and related publications evolution. Given that the focus of this review paper is on whistleblowing intention, articles in social-based indexes and articles published in a hard science index (Science Citation Indexed Expanded) are selected. Finally, in line with the paper's goal, which focuses on whistleblowing intention in Malaysia, only studies conducted in Malaysia are included in the review.

**Table 3: The inclusion and exclusion criteria**

Criterion	Eligibility	Exclusion
Literature type	Journal (research articles), Journals (systematic review) and conference proceeding	Book series, book and chapter in books.
Language	English	Non-English
Timeline	Between 2010–2020	<2010
Indexes	Social Science Citation Index, Emerging Sources Citation Index, Art and Humanities Index (Web of Science)	Science Citation Indexed Expanded
Countries and territories	Only Malaysia	Other countries

### Data Abstraction and Analysis

Articles that fulfilled the criteria of selection were evaluated and analysed. The focus is on studies that corresponded with the formulated questions. Extraction of data was done after

going through the abstracts, followed by perusing the full articles (in-depth) to determine apposite themes and sub-themes. Content analysis was performed for qualitative analysis to identify contributor factors related to whistleblowing intention.

## RESULTS

Nineteen (19) research articles on whistleblowing intention in Malaysia were extracted from the search of the online databases. However, only eleven (11) articles met the selection criteria of this review, as shown in Table 4. The results also provide a comprehensive analysis of the factors influencing whistleblowing intention. The remaining seven (7) studies (Ariff, Hashim, Taha, & Salleh (2019); Said, Alam, Mohamed, & Rafidi (2017); Razak, Noor, & Zakaria (2015); Rachagan & Kuppusamy (2013); Mustapha & Siaw (2012a); Mustapha & Siaw (2012b)) focused solely on whistleblowing practices in Malaysia and lastly the article by Tan Pei Meng (2011) is a comparative analysis of whistleblower protection legislation in England, USA, and Malaysia. Furthermore, of all the 19 studies, only five (5) were conducted within the scope of the public sector (Dalan, Singh, Selvanathan, & Singh, 2019; Said, Alam, Mohamed, & Rafidi, 2017; Zakaria, Abd Razak, & Yusoff, 2016; Zakaria, Razak, & Noor, 2016; Salleh & Yunus, 2015). The search also reveals that within the search time frame, there have been no studies conducted in East Malaysia (Sabah and Sarawak). Moreover, the sample of public officials used in those studies did not include departments offering various positions and different types of the department.

The review analysis of the nine articles also noted on the most widely used theories, as shown in Table 4. The theories are the Theory of Planned Behaviour, Prosocial Behavioural Theory, and the Prosocial Behaviour Theory. Only two different theories were identified, namely the Ethical Climate Theory and Cognitive Moral Development Theory. Table 5 shows the most frequently used models and factors identified in the previous studies on Malaysian whistleblowing intention.

**Table 4: Theories & frameworks used in Malaysian Whistleblowing Intention Studies**

Theories/ Frameworks	No. of publications	Reference
Theory of Planned Behaviour	5	Dalan et al., (2019); Hayati et al. (2018); Zakaria et al. (2016); Zakaria et al. (2016); Ghani (2013)
Prosocial Behaviour Theory	4	Zainol, Qayyum, Naim, & Munirah (2018); Nawawi and Salin (2018); Ghani, Galbreath, and Evans (2011); Ahmad, Smith, and Ismail (2010)
Ethical Climates Theory	1	Ahmad, Yunus, Ahmad, and Sanusi (2014)
Cognitive Moral Development Theory	1	Nadzri (2013)
<b>Total</b>	<b>11</b>	

**Table 5: Most frequently used models and factors identified in studies on WBI in Malaysia**

Factors	No. of Publication
TPB (Attitude, Subjective Norms, Perceived Behavioural Control)	5
Organisation Factors	7
Individual Factors	3
Seriousness of Wrongdoing	4
Consequences of Wrongdoing	1
Witness protection	1

Ethical Climate Dimension	1
Internal Locus of Control	3
Status of Wrongdoer	1
Retaliation	1

## CONCLUSION

This systematic review highlighted studies on whistleblowing intention in Malaysia for the past ten years (2000–2019). Corruption cases in Malaysia are still rampant at an alarming level. Malaysia's ranking in the International Corruption Perception Index (CPI) is not admirable despite the slight ranking improvement in 2019 (ranked 51 from 180 countries worldwide). The government has taken various measures to combat corruption in Malaysia at various stages, including the Whistleblower Protection Act 2010. The incentive payment awarded by the government introduced in 2011 to those who reported corruption (whistleblower) seems ineffective and unfavoured by Malaysians, especially public officials. This is even though whistleblowing is proven and acknowledged to be an effective method to combat corruption. Therefore, more studies need to be conducted to identify factors influencing whistleblowing intention by examining potential variables and factors that may influence whistleblowing intention among public officials. Future studies should focus more on public officials in East Malaysia since the findings of this review indicate that research on whistleblowing intention is very limited, particularly in Sabah, which recorded the highest corruption cases based on the statistics by MACC in 2018. Future studies should emphasise on procurement and finance officers and staff because this group or unit is most vulnerable to misconduct since they are dealing with government allocations of a substantial sum of money through tender or payments of government projects. Government revenue leakage involving public officials is crucial, whereby it was reported that 50% of these cases involved government agencies (MACC DG: Corruption case of government revenue leakage increasingly 'critical', 2020). The articles reviewed in this study did not touch on whistleblowing intention among public officials. Theory of Planned Behavior by Ajzen (1991) can be extended further in future studies as it is a good model of whistleblowing intention in Malaysia. The findings from past research also contributed to the theory and the literature on whistleblowing intention. Furthermore, combining the TPB model with other factors is another direction for research on whistleblowing intention, which has never been conducted in Malaysia.

## ACKNOWLEDGEMENTS

The author wishes to thank Dr Nabila Azwa Ambad @ Sylvia, and other corresponding authors, Jasmine Vivienne Andrew, Sylvia @ Syahidah Abdullah and Karen Esther.

## REFERENCES

- Ajzen, I. (1991). The theory of planned behavior. *Organisational Behavior and Human Decision Processes*, 50(2), 179–211.
- Ahmad, S. A., Smith, M., & Ismail, Z. (2010). Internal Whistleblowing Intentions in Malaysia: Factors that Influence Internal Auditors' Decision -Making Process, 1–15.
- Ahmad, S. A., Yunus, R. M., Ahmad, R. A. R., & Sanusi, Z. M. (2014). Whistleblowing Behaviour: The Influence of Ethical Climates Theory. *Procedia - Social and Behavioral Sciences*, 164(August), 445–450. <https://doi.org/10.1016/j.sbspro.2014.11.101>
- Ariff, A. M., Hashim, H. A., Taha, R., & Salleh, N. N. W. M. (2019). Insights into whistleblowing practices in Malaysian companies. *International Journal of Innovation, Creativity and Change*, 7(5), 244–265.

- Cases of government revenue leakage corruption are becoming increasingly critical. (2020, October 1). Daily news. <https://www.bharian.com.my/news/national/2020/10/737133/cases-corruption-leakage-government-procurement-increasingly-critical>
- Dalan, S. N. A. B., Singh, J. S. K., Selvanathan, M., & Singh, J. K. H. J. (2019b). Whistleblowing behaviour at work: a study among non-executive public servants in Malaysia. *Amazonia Investiga*, 8(18), 337–350.
- Ghani, N. A., Galbreath, J., & Evans, R. (2011). Annual Summit on Business and Entrepreneurial Studies (ASBES 2011) Proceeding PREDICTING WHISTLEBLOWING INTENTION AMONG SUPERVISORS IN MALAYSIA. In Annual Summit on Business and Entrepreneurial Studies (ASBES 2011), (ASBES). Retrieved from [https://espace.curtin.edu.au/bitstream/handle/20.500.11937/39807/169337\\_169337.pdf?sequence=2](https://espace.curtin.edu.au/bitstream/handle/20.500.11937/39807/169337_169337.pdf?sequence=2)
- Greenhalgh, T., & Peacock, R. (2005). Effectiveness and efficiency of search methods in systematic reviews of complex evidence: audit of primary sources. *BMJ*, 331(7524), 1064–1065. doi:10.1136/bmj.38636.593461.68
- Hayati, M. Z. S. N., Syahira, M. A., Hilwani, H., & Razinah, H. (2018). Factors Influencing the Intention to Whistle Blow on Corruption and Fraud. *J Fundam Appl Sci*, 10(4S), 893–916. <https://doi.org/10.4314/jfas.v10i4s.253>
- Lee, T. H., A. Md Ali, and J. D. Gloeck. 2008. A study of auditors' responsibility for fraud detection in Malaysia Southern African Journal of Accountability and Auditing Research 8: 27-34.
- Lehmann, D. (2010). Whistle-blowing Won't Work in Malaysia. Retrieved July 13, 2014, from [http://www.deloitte.com/view/en\\_my/my/myii/2e375ecf32fd5210vgnvcm200000bb42f\)\)arcrd.htm](http://www.deloitte.com/view/en_my/my/myii/2e375ecf32fd5210vgnvcm200000bb42f))arcrd.htm)
- Malaysia Corruption Index 1995-2019 Data. Retrieved from: <https://tradingeconomics.com/malaysia/corruption-index>.
- Malaysian Anti-Corruption Commissions Act 2009.
- Malaysian Anti-Corruption Commissions. Enforcement. Retrieved from: <https://www.sprm.gov.my/images/ACE/WBProtectionAct2010/Act711.pdf>
- Mustapha, M., & Siaw, L. (2012a). Whistleblowing: Perceptions of future accountants. *International Proceedings of Economics Development & Research*, 38, 135–139.
- Mustapha, M., & Siaw, L. S. (2012b). Will Final Year Accountancy Students Whistle Blow? A Malaysian Case. *International Journal of Trade, Economics and Finance*, (February), 327–331. <https://doi.org/10.7763/ijtef.2012.v3.221>
- Nadzri, A. G. (2013). Predicting whistleblowing intention in Malaysia: evidence from manufacturing, 81–86.
- Nawawi, A., & Salin, A. S. A. P. (2018). Whistleblowing intentions – evidence from Malaysian PLC. *International Journal of Law and Management*, 60(5), 1111–1125. <https://doi.org/10.1108/IJLMA-04-2017-0096>
- Near, JP and Miceli, M.P. (1985), Organisational dissidence: The case of whistle-blowing, *Journal of Business Ethics*, Vol. 4 No. 1, pp. 1-16.
- Rachagan, S., & Kuppusamy, K. (2013). Encouraging Whistle Blowing to Improve Corporate Governance? A Malaysian Initiative. *Journal of Business Ethics*, 115(2), 367–382. <https://doi.org/10.1007/s10551-012-1402-7>
- Razak, S. N. A. A., Noor, W. N. B. W. M., & Zakaria, M. (2015). Breaking the Silence: The Efficacy of Whistleblowing in Improving Transparency. *Scientific Research Journal*, III(IV), 35–39.
- Said, J., Alam, M. M., Mohamed, D. I. B., & Rafidi, M. (2017). Does job satisfaction, fair treatment, and cooperativeness influence the whistleblowing practice in Malaysian Government-linked companies? *Asia-Pacific Journal of Business Administration*, 9(3), 220–231. <https://doi.org/10.1108/APJBA-06-2017-0053>
- Salleh, K., & Syahidah Yunus, N. (2015). Encouraging factors for whistleblowing in the public sector: Malaysian case evidence. *International Conference on Accounting Studies (ICAS)*, (December 2010). Retrieved from [www.icas.my](http://www.icas.my)

- Sierra-Correa, P. C., & Cantera Kintz, J. R. (2015). Ecosystem-based adaptation for improving coastal planning for sea-level rise: A systematic review for mangrove coasts. *Marine Policy*, 51, 385-393. doi: 10.1016/j.marpol.2014.09.013
- Tan Pei Meng. (2011). Comparative analysis of whistleblower protection legislation in England, USA and Malaysia. *African Journal of Business Management*, 5(27), 11246–11255. <https://doi.org/10.5897/ajbm11.1332>
- Zainol, Z., Qayyum, A., Naim, A., & Munirah, F. (2018). Factors Influencing Whistleblowing Intention Among Accountants in Malaysia. *Social & Behavioural Sciences IEBMC 2017 8th International Economics and Business Management Conference*
- Zakaria, M., Abd Razak, S. N. A., & Yusoff, M. S. A. (2016). The Theory of Planned Behaviour as a Framework for Whistleblowing Intentions. *Review of European Studies*, 8(3), 221. <https://doi.org/10.5539/res.v8n3p221>
- Zakaria, M., Razak, S. N. A. A., & Noor, W. N. B. W. M. (2016). Effect of Planned Behaviour on Whistle Blowing Intention: Evidence from Malaysian Police Department. *Middle-East Journal of Scientific Research*, 24(7), 2352–2365. <https://doi.org/DOI: 10.5829/idosi.mejsr.2016.24.07.22667>