

ANALYSIS ON THE FACTORS THAT INFLUENCE STUDENTS' PERCEPTION TOWARDS WHISTLEBLOWING INTENTION

Khamisah Abd Manaf^{1*}

*Faculty of Business and Management, UiTM Cawangan Kelantan, Machang, Kelantan
khami181@uitm.edu.my*

Abstract: Whistleblowing is a disclosure by a member of organisation of any misconduct perpetrated by the management. This noble deed is an effective tool to deter misconducts and hence it is a duty of all parties who stumbled upon such incidences to report to those who can execute actions. This investigation glares at students' perceptions of intention to whistle blow. This study was conducted with the respondents within the Faculty of Business and Management of the Universiti Teknologi MARA, Kelantan campus as numerous as 300 students by conducting a survey conveyance. The findings of this study are students' perceptions which develop from three variables that become independent variables, namely social influence (SI), attitudes towards behaviour (ATB) and perceptions of organizational support (OS) have a positive influence on student intentions to blow the whistle. This study is anticipated to be an additional information regarding students' discernments in observing the whistleblowing activities. An understanding of the views of students towards whistleblowing and the factors driving their intentions should be useful to organisations that may use these students upon graduation.

Keywords: Intention, Perception, Students, Whistleblowing

1. Introduction

Whistleblowing is a reporting done by employees of an organization (active or inactive) regarding violations, illegal or immoral acts to the parties inside and outside the organization. Someone who does whistleblowing is called a whistle-blower (Kenny & Bushnell, 2020). To whistle blow is not an easy task, it needs courage, moral evaluation and ones must put interest of the public ahead than their own. Despite many praises them for heroic and noble deed, many also condemn them as malcontents, traitors, troublemakers, and misfits for exposing misfeasance and wrongdoing of their employers.

Research on whistleblowing has been done a lot both abroad and in Malaysia. Some studies provide different results, for example study done by Park et al., (2008) who conducted research on the attitudes of students in South Korea, Turkey, and United Kingdom. The results found that there were differences in attitudes among students in that country on the whistleblowing study. However, other research with the variables in the Theory of Planned Behaviour (TPB) (Park & Blenkinsopp, 2009) found that attitudes, social influence, and perceptions of behavioural control have a significant effect on whistleblowing intentions. From the perspective of the Theory of Planned Behaviour (TPB), intentions are influenced by three factors namely: attitude towards behaviour, social influence and organizational support.

Meanwhile, whistleblowing research conducted in Malaysia has been done by Mustapha et, al. (2012), Zakaria et, al. (2015), Malik (2010) and Ridzuan, et. al. (2019) found that perceptions have an influence on the intention to do whistleblowing. The results of the study show that perceptions about attitudes, social influence and perceptions on behavioural control positively affect the students' intention to disclose fraud. Based on the description, previous researchers felt the need-to-know students' perceptions in performing whistleblowing action is vital. Based on the tenets of the TPB, three constructs: attitude towards behaviour, social influence and organizational support were relevant in predicting students' intentions to blow the whistle.

According to Parianti et. al (2016), students show higher intention to report misbehaviour whereby students had low intentions to report the misconduct activities in faculty. Mellisa et al. al (2017), also found that the importance of ethics in curriculum design and learning systems, will lead to an ethical behaviour of lecturers and a positive lecture environment.

* Corresponding author: Khamisah Abd Manaf, Faculty of Business and Management, UiTM Cawangan Kelantan, Machang, Kelantan. Email: khami181@uitm.edu.my

2. Literature Review

Whistleblowing is a complex process that involves personal and organizational factors. Many research showed that experienced employees have a higher tendency to perform whistleblowing. This is because the more experienced that persons are, the more they commit to the organization (Near & Miceli, 1985). Thus, they are more responsible for reporting any misconduct within the organization.

Social influence has been recognized as a key factor affecting ethical intention. As suggested in Theory of Reason Action (TRA), social influence reflect social pressures one experiences to perform or not to perform a specific behaviour (Ajzen & Fishbein, 2010). Social influence is determined by the normative expectations of one's referent group and one's motivation to act in accordance with these expectations. Individuals may choose to act a behaviour if it is favourable to their reference group. Complying to social pressures from the reference group can come from personal exposure to interpersonal influence to behave in a certain manner or to enhance one's image within the reference group (Alsaad, 2021).

According to Ajzen (1991), the scholar of the Theory of Planned Behaviour (TPB), posits that individual behaviour is driven by behaviour intentions, where behaviour intentions are a function of three determinants: an individual's social influence, attitude toward behaviour and perceived behavioural control. Furthermore, Ajzen (2005) defined attitude as a disposition to respond favourably or unfavourable to objects, people, intentions, or events. According to Assael (2001), attitude to behaviours is defined as the learned tendency to respond to an object or class of objects consistently both in likes and dislikes. Meanwhile, according to Mowen and Minor (2002), attitude towards behaviour is a feeling against a stimulus. Based on the above two definitions, attitudes toward behaviour can be explained further as a learned tendency to responding to or receiving stimuli to objects consistently both in perception of like or dislike. Attitude toward behaviour is a readiness for actions that lead to behaviour (Assael, 2001). Azjen (1991), Parianti et. al. (2016) and Saud (2016) further explained that attitudes toward behaviour have a positive effect on intentions to do whistleblowing.

In addition, Adebayo (2005), Kaplan and Whitecotton (2001) reported a positive relationship between level of organizational support (OS) to reveal fraudulent activities in the organization. Sulistomo (2012) explained that research intention is a strong desire to do something which arises internally. Intention can be associated with someone motivation to perform an action. If the action is performed continuously, it will create a person with the behaviour it performs continuously. In addition, the results of the research show that many students have a positive attitude toward behaviour in revealing malfunction activities.

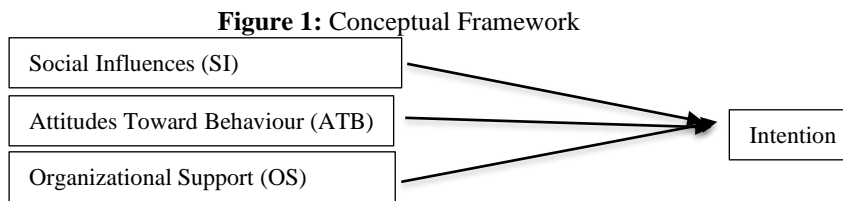
Thus, if an individual believes that the organization is committed to them then such an individual will also be committed to the organization. So, it can be concluded that the Theory of Planned Behaviour (TPB) is a theory that supports its occurrence intention to perform a whistleblowing act.

3. Conceptual Framework

This conceptual framework is intended to see the potential intentions of students to do whistleblowing with a variable of the social influence, attitudes toward behaviour and perception of organizational support. There are three hypotheses from this research, namely:

- H1: Social influence has a positive effect on students' intentions to perform whistleblowing.
- H2: Attitudes towards behaviour have a positive effect on students' intentions to perform whistleblowing.
- H3: Organizational support has a positive effect on students' intentions to perform whistleblowing.

This study describes the conceptual framework as follows:



4. Research Methods

This study uses a descriptive method, and the data is analysed quantitatively. This study uses primary data with purposive data collection techniques sampling. Data were collected by distributing 300 questionnaires to students at Faculty of Business and Management. In addition, it is also learned from documents or literature for data enrichment.

A dependent variable is a variable that is affected or becomes a consequence, because the presence of independent variables (Sekaran & Bougie, 2016). Independent variables in this study are as follows:

- i. **Social Influence (SI)**
According to Ajzen (1991), social influence reflects an individual's perception of social pressures to perform or not to perform the behaviour. It relates to a person's beliefs about whether peers and people of importance to the person think he or she should engage in the behaviour.
- ii. **Attitudes towards Behaviour (ATB)**
Attitude towards behaviour is a person's assessment when seeing or knowing something behaviour performed. One will give an evaluation of the behaviour that someone did. The valuation given can be a positive thing nor negative.
- iii. **Organizational Support (OS)**
Organizational support is an individual's belief about appreciation support, and attention given by the organization to the employees' contributions as well as the organization's concern for the welfare of its employees (Eisenberger et. al., 1986).
- iv. **Intention**
Intention is a state in which a person wants to perform a behaviour and a determination to act in a certain way.

The data was analysed using SPSS version 23 and multivariate statistical techniques that perform comparisons between dependent variables on independent variables with multiple linear regression. Where will form the regression equation as follows:

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

Where:

Y = Intention

β_0 = Constant

$\beta_1, \beta_2, \beta_3$ = Coefficient

X_1 = Social influence

X_2 = Attitudes Toward Behaviour

X_3 = Organizational Support

e = Error

5. Results and Discussion

This research began by distributing the set of questionnaires to the respondents namely students of the Faculty of Business and Management, Universiti Teknologi MARA Kelantan Campus.

Table 1: Questionnaire Return Rate

Description	Total
Distributed questionnaires	300
Questionnaires returned from respondents	245
Incomplete questionnaire	12
Questionnaires that can be processed	229
Questionnaire return rate (response rate)	90.6%

A total of 300 questionnaires were distributed to students of BA111 and BA119 courses. Only 245 out of 300 questionnaires were successfully returned with 12 incomplete filling questionnaires. Only 229 questionnaires can be processed and analysed on the variables studied. Furthermore, the characteristics of the respondents in this study are presented.

The total number of respondents from group BA111 and BA119 students were 127 or 61.13% and 102 or 38% respectively. Respondents in this study were mainly students from semester 5, year 2020, where students of the class of BA111 were 155 or 45.84% and students of BA119 were 124 or 54.13%.

The following are the results of data processing to see the relationship between dependent variables and independent variables so that a multiple linear regression equation can be formed from this study.

Table 2: Results of Regression Analysis

Variable	Unstandardized Coefficients			
	β	Std. Error	t	Sig.
Constant	2.803	1.474	1.901	.058
Social influence (SI)	.325	.054	6.043	.000
Attitudes Toward Behaviour (ATB)	.162	.073	2.150	.032
Organizational Support (OS)	.312	.067	4.584	.000

a. Dependent Variable: Intention

Based on the output in Table 2 above, the following equations can be developed:

$$\text{Intention} = 2.803 + 0.325\text{SI} + 0.162\text{ATB} + 0.312\text{OS} + e$$

It can be concluded from the above equation that:

- i. The coefficient value of the social influence (SI) is 0.325, this indicates that Social Influence (SI) possessed by students have a positive influence against the student's intention to whistle blow. That means the greater the subjective norm possessed by the student then the intention of the student to perform whistleblowing is also arise.
- ii. The coefficient value of the Attitude Towards behaviour (ATB) is 0.162 which indicates that ATB has a positive effect on the intention to perform whistleblowing. This means that the stronger the perception of the student to the good behaviour against fraud activities, the intention to perform whistleblowing also increases.
- iii. The coefficient value of the Organizational Support (OS) is 0.312, this indicates that organizational support has a positive effect on student intentions to do whistleblowing. That means the greater the support of the organization, the higher students' intention to do whistleblowing.

This study has three hypotheses that need to be analysed to proof or testing students' intentions to perform whistleblowing. The results of the hypothesis testing are as follows:

Table 3. Hypothesis Testing Results

No	Hypothesis (H _a)	T-hit	Prob	Results Hypothesis
1	Social influence (SI) has a positive influence against the student's intention to perform whistleblowing.	6.043	.000	H ₀ was rejected.
2	Attitudes Toward Behaviour (ATB) has a positive relationship with the students' intention to perform whistleblowing.	2.150	.032	H ₀ was rejected.
3	Organizational Support (OS) has a positive relationship towards the students' intention to perform whistleblowing.	4.584	.000	H ₀ was rejected

The results in table 3 show that all three hypotheses in this study are accepted. This is because all three hypotheses have a significance value (probability value) is less than 0.05. Statistical t values of the three variables also show a positive value, which is 2.150 for attitudes against the behaviour of the student's intention to perform whistleblowing. Then 6.043 for social influence possessed by students towards the intention in committing whistleblowing and 4.584 for organizational support of students' intentions to do whistleblowing.

In general, the theory states that a person will have a positive attitude against behaviour when related to a positive purpose. Whistleblowing is an action with a positive purpose, specifically the desire to report fraud that exists in an organization. Hence, the more an individual believes that behaviour will have a positive effect on the individual will tend to be favourable to good behaviour. Meanwhile, when more individuals have the thought that a behaviour will have a negative effect, then an individual will tend to be unfavourable towards such behaviour (Ajzen, 2005).

The first hypothesis in this study is social influence (SI) which has a positive effect on students' intentions to perform whistleblowing. The results of Ajzen's (2005) study suggest that there is a positive influence of social influence (SI) which students have shown through social pressure from people around him such as friends, lecturers, and parents towards the intentions to blow the whistle. So, it means that this study is in line with the results of research presented by Ajzen (2005). Therefore, this study is also supported by research conducted by Mellisa et. al. (2017), Sulistomo (2012) and Parianti et. al., (2016) who explained that the social influence has a positive effect on the intention to perform whistleblowing.

Furthermore, the second hypothesis of this study can also be accepted, that is Attitudes towards behaviour (ATB) has a positive relationship with students' intentions to do whistleblowing. This result reinforces what is put forward by Azjen (2005) and is in line with that research performed by Azjen (1991), Parianti et. al. (2016) and Saud (2016) who explains that attitudes toward behaviour have a positive effect on intentions to do whistleblowing.

The third hypothesis which is organizational support (OS) also has a positive relationship with feelings of ease or not to do something deeds. The act of whistleblowing is one of them, because such actions are taken in accordance with the resources and opportunities available by means of how great the ability not to do whistleblowing. This can also be proven by looking at the results of hypothesis testing that shows the organization support has a positive effect on students' intentions to whistleblowing is accepted.

The results of hypothesis testing are in line with Adebayo (2005), Kaplan and Whitecotton (2001) which showed a positive relationship between level of organizational support (OS) to reveal fraudulent activities in the organization. But different with the results of research conducted by Saud (2016) who found there is no influence of organizational support for reporting fraud activities in the organization.

The results of this study are in accordance with the Theory of Planned Behaviour (TPB), when an individual wants to report fraud activities and they believe that there will be no threats or sanctions either economically or socially from the organization, it will have a positive impact towards the intention to commit whistleblowing which is an act of beneficial to the organization.

6. Conclusion

All three hypotheses in this study are acceptable. So that all three variables are independent in this research that is the brush there is social influence, attitudes towards behaviour and organization support proved to have a positive influence on students' intentions to perform whistleblowing action. In addition, the results of this study are in relation with the theory of Planned Behaviour which reveals that people will perform an action if that action does not threaten or harm himself. Research on whistleblowing in the future is expected to be able to provide better quality research results, with consider adding variables that are capable of influencing behaviour to perform whistleblowing such as demographic, psychographic and commitment variables.

7. References

- Adebayo, D. O. (2005). Ethical Attitudes and Prosocial Behaviour in The Nigeria Police: Moderator Effects of Perceived Organizational Support and Public Recognition. *Policing: An International Journal of Police Strategies and Management* 28 (4), 684–705.
- Ajzen, I dan Fishbein M. 2010. *Understanding Attitudes and Predicting Social Behaviour*. Englewood Cliffs. NJ: Prentice Hall.
- Ajzen, I. (1988). *Attitudes, personal, and behaviour*. Chicago, IL: Dorsey.
- Ajzen, Icek. (1991). The theory of planned behaviour. *Organizational behaviour and Human Decision Processes*. 50 (2), 179-211.
- Ajzen, Icek. (2005). Laws of human behaviour: symmetry, compatibility, and attitude behaviour correspondence. in a. Beauducel, B. Biehl, M. Bosniak, W. Conrad, G. Schonberger, & D. Wagener (Eds.), *Multivariate Research Strategies* (pp 3-19). Aachen, Germany: Shaker Verlag.
- Alleyne, P., M. Hudaib, R. Pike. (2013). Towards a Conceptual Model of Whistleblowing Intention Among External Auditors. *The British Accounting Review* (4), 10-23.
- Alsaad A.K. (2021). Ethical judgment, social influence, and ethical consumption: The moderating role of moral certainty. *Journal of Retailing and Consumer Services* Volume 59, March 2021, 102380.
- Assael, Henry. 2001. *Consumer behaviour* 6th Edition. New York: Thomson-Learning.
- C. Mowen, John. Michael Minor. (2002). *Consumer Behaviour* (5th Edition). ISBN-13: 978-0521749060.
- Carpenter, Tina D., and Jane L. Reimers. (2005). Unethical and Fraudulent Financial Reporting: Applying the Theory of Planned behaviour. *Journal of Business Ethics* (60), 115-129.
- Chiu, R.K., (2003). Ethical Judgment and Whistleblowing Intention: Examining the Moderating Role of Locus of Control. *Journal of Business Ethics* (43), 65-74.
- Cropanzano, R. dan M. S. Mitchell. (2005). Social Exchange Theory: An Interdisciplinary Review. *Journal of Management* (31), 874-900.
- Eisenberger, R., R. Huntington, S. Hutchinson, dan D.Sowa. (1986). Perceived organizational support. *Journal of Applied Psychology* 71 (3), 500–507.
- Elias. (2008). Auditing Student Professional Commitment and Anticipatory Socialization and Their Relationship to Whistleblowing, *Managerial Auditing Journal*. 23 (3), 283-294.
- Hudson, Simon. (2008). *Tourism and Hospitality Marketing: A Global Perspective*. London: SAGE Publication Ltd.
- Hwang, et. al. (2008). Confucian Culture and Whistleblowing by Professional Accounting: an exploratory study. *Managerial Auditing Journal*, 23 (5), 504-526.
- Kaplan, S. E. dan S. M. Whitecotton. (2001). An examination of the auditors' reporting intentions when another auditor is offered client employment. *Auditing: A Journal of Practice and Theory*. 20 (1), 45–63.
- Kenny, K., and Bushnell, A. (2020). How to whistle-blow: Dissensus and demand. *Journal of Business Ethics*, 164 (4), 643–656. <https://doi.org/10.1007/s10551-019-04401-7>.
- Mellisa, et, al. (2017). Analisis Faktor-Faktor Yang Mempengaruhi Niat Mahasiswa Melakukan Tindakan Whistleblowing (Studi Pada Mahasiswa Akuntansi Stie Asia Malang). *JIBEKA*. 11 (1), 56-63.
- Mustapha et, al. (2012). Will Final Year Accountancy Students Whistle Blow? A Malaysian Case. *International Journal of Trade, Economics and Finance*. 327-331. 10.7763/IJTEF. 2012.V3.221.
- Near, J. P., & Miceli, M. P. (1985), February. Organizational dissidence: The case of whistleblowing. *Journal of Business Ethics*. 4 (1), 1-16.
- Parianti, et, al. (2016). Faktor-Faktor Yang Mempengaruhi Niat Dan Perilaku Whistleblowing Mahasiswa Akuntansi. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*.
- Park and Blenkinsopp. (2009). Whistleblowing as Planned Behaviour – A Survey of South Korean Police Officer. *Journal of Business Ethics*. (85), 545-556.

- Park, et al., (2008). Cultural Orientation and Attitudes Towards Different Forms of Whistleblowing: a comparison of South Korea, Turkey and the UK. *Journal of Business Ethics*. 82 (4), 929-939.
- Rhoades, L., and Eisenberger, R. (2002). Perceived organizational support: a review of the literature. *Journal of Applied Psychology*. 87 (4), 698-714.
- Ridzuan, et, al., (2019). Commitment And Status of Wrongdoer on External Whistleblowing Intention Among Sime Darby Staff. *GADING (online) Journal of Sciences, Universiti Teknologi MARA Cawangan Pahang*. Vol 22 (Special Issue September) KONAKA 2018.
- Saud, Ilham Maulana. (2015). Pengaruh Faktor Individual Dan Faktor Situasional Terhadap Niat whistleblowing Internal-eksternal Dengan Variabel Pemoderasi Persepsi Dukungan Organisasi. Tesis. Universitas Gadjah Mada, Yogyakarta.
- Sekaran, U. and Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach*. 7th Edition, Wiley & Sons, West Sussex.
- Sulistomo, Akmal. (2012). Persepsi Mahasiswa Akuntansi Terhadap Pengungkapan Kecurangan (Studi Empiris pada Mahasiswa Akuntansi UNDIP dan UGM). Skripsi. Universitas Diponegoro, Semarang.
- Zakaria, et, al., (2015). Antecedent Factors of Whistleblowing in Organizations. *Procedia Economics and Finance*. Volume (28), 230-234.
- Zhang, et. al., (2008). Decision-Making Process of Internal Whistleblowing Behaviour in China: Empirical Evidence and Implications. *Journal of Business Ethics*. (88), 25-41.