

# The Influence of Individual Factors on Whistleblowing Intention: The Perspective of Future Internal Auditors

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This study calls to answer the complexity of whistleblowing issue that has proven by an inconclusive whistleblowing model for internal auditors through the validation of the model that comprises the antecedents based on individual factors. This study aims to validate the influence of individual factors on whistleblowing intention among future internal auditors. Three influencing factors were addressed in this study that includes self-efficacy, empathy and psychological safety. A self-administered questionnaire was distributed to 193 accounting degree graduates and data analyzing was made using SmartPLS software. The result of this study reveals that self-efficacy and empathy played a significant role in influencing the whistleblowing intention. Hence, psychological safety was not a significant influencing factor of whistleblowing intention. The contributions of the study from the theoretical and practical implications were discussed. Finally, this study also provides suggestions for future research.

**Key words:** *Whistleblowing intention, internal auditor, self-efficacy, empathy, psychological safety.*

## Introduction

Whistleblowing is widely defined as an organisation members report on misconducts or illegitimate actions that happened in their organisation (Near and Miceli, 1986). Effective

whistleblowing is a tool to intensify fraud detection (Dyck, Morse and Zingales, 2010) that is significant to the accounting profession in handling limitless ethical decision making in the workplace (Gao and Brink, 2017). Whistleblowing is one of the global issues that widely grab the attention of a number of researchers that begin in the 1980's (Keil, Tiwana, Sainsbury and Sneha, 2010). Whistleblowers decided to report any misconduct as an intention to restrict the wrongdoing (Near and Miceli, 1995). Prior research conducted by Near and Miceli (1995) developed a model to explain the influence factors of effective whistleblowing that focuses on witnesses' reporting intentions. Model of whistleblowing determinants consists of five dimensions that may influence the whistleblowing intention namely characteristics of the whistleblower, characteristics of the report recipient, characteristics of the wrongdoer, characteristics of the wrongdoing and characteristics of the organisation. However, the recent study of Gao and Brinks (2017) suggested that there are limited understandings on determinants of whistleblowing intention that being a promising route for future research.

Numerous studies conducted in Western countries reveals that whistleblowing is a common practice in the United States, Canada, United Kingdom, Australia and Europe (Park, Rehg, and Lee, 2005). A study to determine the whistleblowing practice across the European continent reveals that successful implementation of whistleblowing legislation requires multiple approaches as there are no comprehensive mechanisms and every country are recommended to have its own whistleblowing legislation that due to differences of cultural scopes, political system and economic evolution (Batishcheva and Vorontsov, 2013). Goel and Nelson (2014) commented that whistleblowing awareness might improve on observed corruption practice at the US federal and states level and internet awareness on whistleblowing legislation is more effective to reveal the corruption case in the US. Meanwhile, in South Africa, whistleblowing awareness acts as an agent to improve the internal organisational systems as well as external whistleblowing legal system (Pillay, 2014).

Unlike non-western countries such as Japan, China and Hong Kong, the organisations demonstrate less courageous in whistleblowing management (Park et al., 2005). Initial studies revealed that whistleblowing is declared as unacceptable practice for these countries (Fukuyama, 1995; Bond, 1996) however, Wolff (2004) argued that Whistleblowing Protection Act of Japan benefits the eradication of corruption and mismanagement in organisations. A study conducted in China acknowledged the importance of individuals' morality and the existence of whistleblowing legislation to encourage the whistleblowing likelihood (Hwang, Staley, Chen and Lan, 2008).

Concerning Malaysia, Hassan (2006) recommended that protection of whistleblowers should encourage whistleblowing in Malaysia. A study of supervisors within large manufacturing

companies listed on Bursa Malaysia acclaimed that work experience and ethics training would influence the whistleblowing practice across the organisation (Ab Ghani, Galbreath and Evans, 2011). Meanwhile, Kamarunzaman, Zawawi, Hussin and Campbell (2012) identified that channel of communication plays a dominant role that enhances the likelihood of whistleblowing practice. Whistleblowing practice also was proven to improve the implementation of the code of ethics that may reduce the asset exploitation in an organisation (Khalil, Nawawi and Dato' Mahzan, 2014). Hence, the establishment of Whistleblowing Protection Act 2010 (WPA) marks a significant commitment for Malaysia in combating wrongdoings. However, there is a need for association between the whistleblowing law and corporate governance practice like in the UK and US (Meng and Fook, 2011).

### **Literature Review**

Self-efficacy influences the feeling, thinking, behaviour and motivation level of a person (Bandura, 1993). A person with a high sense of self-efficacy will accommodate challenges and problems as a task to be taught and will set a lofty goal to accomplish it (Zimmerman, 1995). In contrast, a person with a low sense of self-efficacy will avoid and reject challenges. They will view the difficult task as a personal threat to themselves (Bandura, Barbaranelli, Caprara and Pastorelli, 1996). An individual with a low sense of self-efficacy also tend to have a low self-esteem and confidence level to achieve their life purpose and also easy to lose their faith in their personal talent and easily feel stress (Schwarzer, Babler, Kwiatek, Schroder and Zhang, 1997).

Sims and Keenan (1998) and MacNab and Worthley (2008) suggested for more empirical studies to be conducted in measuring the influences of individual factors on whistleblowing practice which are still limited. For example, little research has been conducted which examines the relationship between self-efficacy and whistleblowing practice (Wise, 1995), and most of it are held in the US (MacNab and Worthley, 2008). Thus, venturing into this study may stimulate the insight of effective whistleblowing practice conducted outside the US that focuses on self-efficacy level among employees of public sector organisations in Malaysia.

As early as 17th century, the concept of empathy already being defined as fast action, unintentional, the emotional reaction towards others experiences or the capacity to identify the emotional state of others even without prior knowledge of the situation (Davis, 1980). This emotional state devoted to other's emotional states and is congruent with other's emotion state (Eisenberg, Shea, Carlo and Knight, 2014). Empathy consists of affective and cognitive components (Feshbach, 1978) that should be interdependent and inseparable (Hoffman, 1977). Recent years have seen continuous interest in empathy research traditions such as the study by Morelli, Lieberman and Zaki (2015) that highlighted on the concept of

positive empathy that explains on the capability to stake, celebrate and appreciate others' positive emotions.

In this study, empathy is also being examined as the individual factor that influence whistleblowing intention as a person with a strong empathy feels pity if other people is negatively impacted by wrongdoing (Apadore, Chin, Qi, Yan, Yu-Sinn and Min, 2018). Moreover, there is a little number of studies that measure the influence of empathy on whistleblowing intention. Despite the number of studies that examine the whistleblower characteristics, a study conducted by Hildebrand and Shawver (2016) acknowledged the contribution of their study as the first study that examines the impact of empathy on whistleblowing intention. Hence, the contribution of Hildebrand and Shawver's study indirectly inspired this study to refine the whistleblowing literature on the influence of empathy on whistleblowing intention in Malaysia.

Psychological safety encompasses the individual perceptions of the consequences of interpersonal risk-taking that stimulate the understanding towards voice, teamwork and organisational learning has been empirically explored since the 1960s (Edmondson and Lei, 2014). Psychological safety exhibits the high value or interpersonal trust that among the team members in the workplace, which makes members feel safe for any interpersonal risk-taking in the workplace (Liu et al., 2015). It also explains about the state of 'comfortable of being themselves' (Edmondson, 1999). Prior studies have shown the importance of psychological states in the workplace that depicts the influence of psychological safety on group development and team learning (Raes, Kyndt, Decuyper, Van den Bossche and Dochy, 2015), leader humility and team creativity (Hu, Erdogan, Jiang, Bauer and Liu (2018), organisational error management (Edmondson and Verdin, 2018), creative problem solving (Carmeli, Sheaffer, Binyamin, Reiter-Palmon and Shimoni, 2014), team learning (Ortega, Van den Bossche, Sánchez-Manzanares, Rico, Gil, 2014) and organisational identification (Erkutlu and Chafra, 2015).

Psychological safety has been widely implicated the reporting behaviour in the organisation, including whistleblowing practice. Generally, whistleblowing requires a decision that possibly influences the one's self fear of negative consequences. In order to promote whistleblowing, an organisation needs to ensure that employees are comfortable to report any wrongdoings through 'mutual respect' development that significantly minimize the negative consequences of their reporting (Liu et al., 2015) since team members are more willing to admit and discuss errors if they feel safe (Pearsall and Ellis, 2010). In this study, the inclusive of psychological safety was applied as per the study conducted by Detert and Burris (2007), Walumbwa and Schaubroeck (2009), Liu et al. (2015), Sagnak (2017), and Duan, Bao, Huang and Brinsfield (2018).

## Methodology

There were 193 respondents of this study that consists of final year accounting graduates of private higher educational institutions in Kuala Lumpur, Melaka and Johor. Data was collected through questionnaire distribution during the accounting workshop held in Melaka. Out of 250 questionnaires were distributed, 193 usable questionnaires that represented 77.20% response rate. The instruments used in this study were based on prior studies with slight modification. To measure the predictors' constructs, the survey from Park et al. (2005) will be adopted to measure whistleblowing intention that comprises seven items. For self-efficacy and empathy, a survey from Tavousi (2009) comprises four items, and Davis (1980) comprises seven items were adopted respectively. The survey from Edmondson (1999) with 6 items adopted to measure psychological safety. In this study, a six points Likert scale was used, ranging from strongly disagree = 1 to strongly agree = 6 was deployed to measure the agreement and disagreement of the respondents.

## Results and Findings

To determine the validity and reliability of the instruments, the convergent and discriminant validity of the constructs will be examined through the factor loadings, composite reliability (CR) and average variance extracted (AVE) (Hair et al., 2011). The result of this study reveals the satisfactory loadings of all indicators that range from 0.560 to 0.887 (Hair et al., 2011). Furthermore, the AVE values for all constructs are above 0.5, which ranges from 0.505 to 0.745 (Hair et al., 2011). During the data analysis, 5 items were removed due to low AVE that include E1 (AVE = 0.410), PS 1 (AVE=0.565), PS 3 (AVE= -0.528), WBI 6 (AVE=0.230) and WBI 7 (AVE=0.211). AS for CR, all constructs exceeded the recommended value of 0.7 as per Hair et al., 2011) that ranges from 0.834 to 0.921. Therefore, a satisfactory convergent validity was concluded, as stated in Table 1.

**Table 1:** Measurement Model Results

<b>Construct</b>	<b>Question Items</b>	<b>Loadings</b>	<b>AVE</b>	<b>CR</b>
Whistleblowing Intention	WBI1	0.715	0.505	0.834
	WBI2	0.560		
	WBI3	0.777		
	WBI4	0.830		
	WBI5	0.639		
Self-efficacy	SE1	0.887	0.745	0.921
	SE2	0.875		
	SE3	0.838		
	SE4	0.853		
Empathy	E2	0.801	0.621	0.908
	E3	0.775		
	E4	0.754		
	E5	0.774		
	E6	0.815		
	E7	0.810		
	Psychological safety	PS2		
PS4		0.799		
PS5		0.770		
PS6		0.738		
Note: AVE = Average variance extracted, CR = Composite reliability				

The measurement of discriminant validity was determined through the Fornell-Lacker criterion. The square root of the AVE of each construct should be higher than the correlations among the latent constructs, as stated in Table 2. Hence, the result of this study reveals that the discriminant validity of this study is well established. Table 3 stated that all items loaded highly on its respective construct and lowly on other constructs. This will indicate that sufficient support for the convergent and discriminant validity at the item level (Chin, 1998).

**Table 2:** Discriminant validity and correlations of the constructs

	<b>Empathy</b>	<b>Psychological safety</b>	<b>Self-efficacy</b>	<b>Whistleblowing intention</b>
Empathy	<b>0.788</b>			
Psychological safety	0.587	<b>0.752</b>		
Self-efficacy	0.335	0.420	<b>0.863</b>	
Whistleblowing intention	0.367	0.388	0.558	<b>0.711</b>

Note: Diagonals (in bold) represent the square root of AVE while the other represents the correlations

**Table 3:** Loadings and Cross Loadings

	<b>EM</b>	<b>PS</b>	<b>SE</b>	<b>WBI</b>
WBI1	0.243	0.229	0.405	0.715
WBI2	0.118	0.157	0.370	0.560
WBI3	0.329	0.280	0.460	0.777
WBI4	0.316	0.408	0.450	0.830
WBI5	0.269	0.275	0.267	0.639
SE1	0.266	0.371	0.887	0.488
SE2	0.270	0.350	0.875	0.468
SE3	0.309	0.414	0.838	0.545
SE4	0.312	0.295	0.853	0.403
E2	0.801	0.469	0.334	0.299
E3	0.775	0.467	0.238	0.327
E4	0.754	0.402	0.213	0.228
E5	0.774	0.432	0.215	0.279
E6	0.815	0.444	0.330	0.272
E7	0.810	0.545	0.253	0.312
PS2	0.416	0.697	0.334	0.332
PS4	0.410	0.799	0.397	0.310
PS5	0.416	0.770	0.281	0.243
PS6	0.529	0.738	0.223	0.261

Note: EM= Empathy, PS= Psychological Safety, SE= Self-efficacy, WBI= Whistleblowing Intention

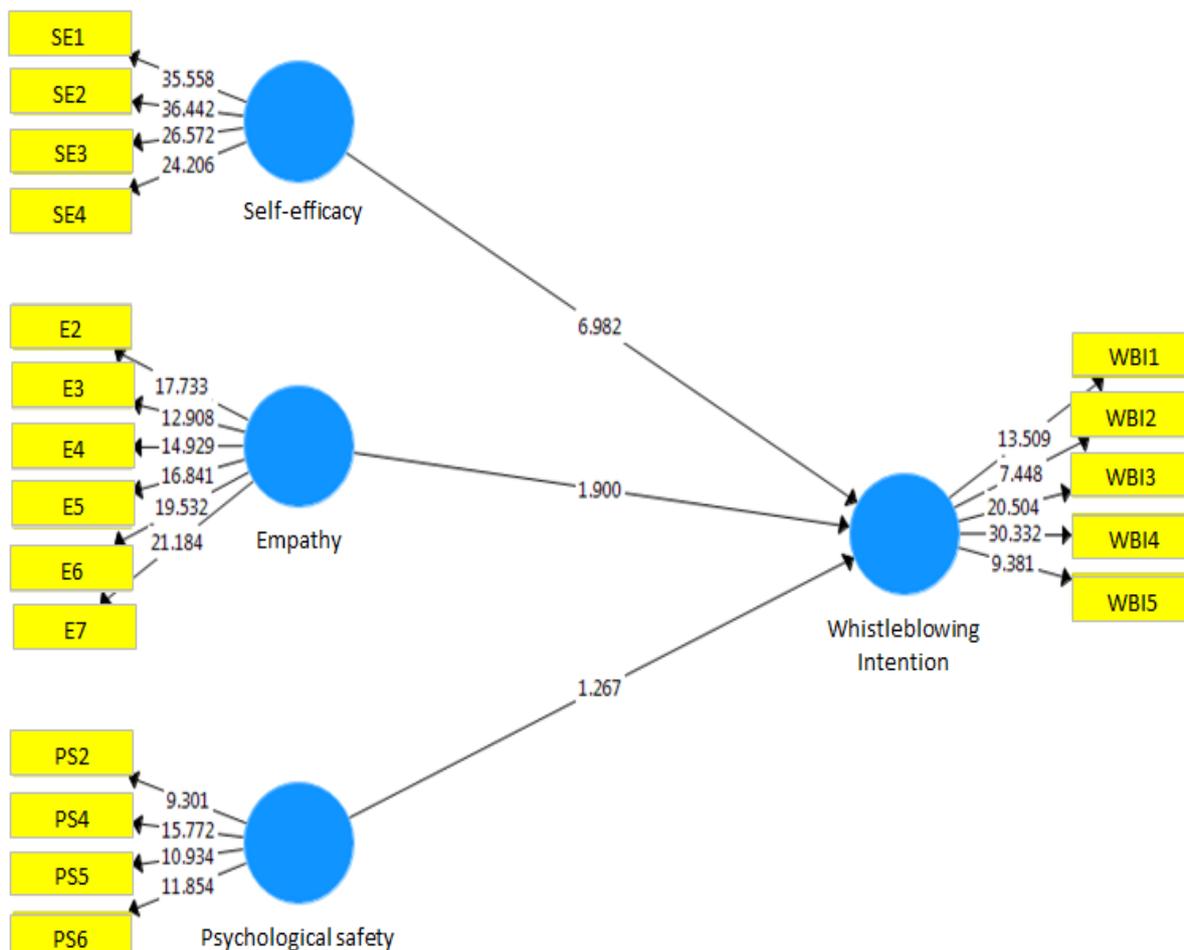
The bootstrap procedure with 5000 resamples will be applied to determine the statistical significance of the path coefficients of the structural model (Hair et al., 2013). The relationship between the tested variables as stated in Table 4.

**Table 4:** Results of the statistical significance

Path	Beta value	Standard Error	t-Value	Result
EM -> WBI	0.149	0.079	1.889*	Significant
PS -> WBI	0.106	0.091	1.162	Not significant
SE -> WBI	0.463	0.072	6.448**	Significant
Notes: **p<0.01, *p<0.05				

The above table reveals that empathy ( $\beta = 0.149$ ,  $p < 0.05$ ) and self-efficacy ( $\beta = 0.463$ ,  $p < 0.01$ ) have a significant positive relationship with whistleblowing intention, whereas psychological safety was found not significant with whistleblowing intention. Figure 1 below demonstrates the results of the structural model of this study.

**Figure 1.** The Structural Model



## Discussion and Conclusion

This study aims to determine the influence of self-efficacy, empathy and psychological safety on whistleblowing intention. The result of this reveals that self-efficacy and empathy influence whistleblowing intention. However, psychological safety was found not significant to influence the whistleblowing intention.

Self-efficacy inspires the idea that, if a person did it once, the person believes that he can do it again. Thus, various studies supported the linear relationship between self-efficacy and successive performance of a task (Ede, Sullivan and Feltz, 2017). Mastery experiences are based on the direct personal experiences that usually attributes to one's own skill and accomplishment (Xu, Huang, Wang and Heales, 2014). Hence, high self-efficacy may generate personal successes and goal setting as low self-efficacy associates a personal barrier (Schwarzer, 2014). Self-efficacy is also contributing to effective failure management as it may develop a sense of capabilities' confidence that ensures people learn to accept their weaknesses (Wood and Bandura, 1989). Hence, there is a need for enhancement of self-efficacy through master experiences across the organization through whistleblowing education and training program. This training program may enhance the knowledge of organization member on how to be an effective whistleblower. Like German and Ireland, the enhancement of self-efficacy is one of the objectives of entrepreneurship education and training program. In this program, individual competency-based learning is used to inculcate the mastery experiences among trainees (Schneider, 2017).

Vicarious experience is also known as role-modelling (Zhao, Seibert, and Hills, 2005) that will affect self-efficacy through a social comparison process where people want to determine their capabilities to other people's capability as a consequence of an activity (Paternoster and Piquero, 1995). When a person is watching someone like himself accomplishing something, he or she will be likely to attempt to do it better. When a person attempts a task, his achievement significantly increases the level of self-efficacy (Linnenbrink and Pintrich, 2003). Moreover, Bandura (1997) suggested that vicarious experiences will influence the self-efficacy based on the extent of how much a person appreciate themselves and who is their role model or mentor. The role models include people who constantly influence a person's belief such as parents, teachers, managers or coaches and peers. Therefore, there is a need to identify the role model in the organization who may lead and guide the organization members to practice effective whistleblowing. Indirectly, there is a significant contribution of ethical leaders to support whistleblowing culture. Prior empirical studies have demonstrated that ethical leadership is associated to improvement of job commitment, job dedication, work engagement and organisational citizenship behaviour (Brown et al., 2005; Mayer, Aquino, Greenbaum and Kuenzi, 2012; Chughtai, Byrne and Flood, 2015).

Self-efficacy can be enhanced through verbal persuasion (Wise & Trunnell, 2001). When an individual has no experience in a specific task, they are unsure about their abilities to perform in that area. As a result, their beliefs can be influenced by other people who have performed similar tasks to distinguish and alter the outcome and performance verbally (Bandura, 1986, Wood & Bandura, 1989). Self-efficacy suggested that a person can be influenced by an optimistic and pessimistic comment on their own performance or his or her ability to perform a certain task (Hmieleski and Baron, 2009). Upon receiving positive evaluation and prudent encouragement, a person may convince that they can accomplish a task, and they are more likely to strive for a greater effort (Gist, 1987). Verbal persuasion may also be used by supervisors to inspire employees to put extra effort in performing their task that significant work performance improvement (Schaufeli and Salanova, 2010). However, Boyd and Vozikis (1994) suggested that verbal persuasion should integrate with mastery experiences in order to achieve task accomplishment as social persuasion may unrealistically increase the self-efficacy belief. As managers express their unwillingness in handling work challenge, they will infer that their subordinates may complete the task without any dispute. This action may ignite doubts and reduce employees' self-esteem that directly reduces the chances to improve their work performance (Gardner, and Pierce, 1998). Bandura (1982) also commented that an unaccompanied consideration of verbal persuasion is generally less effective in enhancing the level of self-efficacy. Therefore, managers should demonstrate their effort to provide an effective platform for their subordinates to practice whistleblowing across the organization. This will directly inspire the employees to speak out.

Empathy plays an important role in the workplace. It may represent the collective emotional states in response to the others' need that inspires the management's decisions and influences the likelihood of corporate philanthropy (Muller, Pfarrer and Little, 2014). Empathy can stem the necessary skills to manage the organisation members' relationships and caring that ensures the ability to persuade and connection development that significant to emotional intelligence (Klare, Behney and Kenney, 2014). As empathy involves speaking, listening and individual-focused, it will support the development of positive organisational cultures (Parks, 2015). Some of the studies that were conducted to determine the relationship of empathy and ethical decision making include Pohling, Bzdok, Eigenstetter, Stumpf and Strobel (2016), Cojuharenco and Sguera (2015), Chowdhury and Fernando (2014), Dietz and Kleinlogel (2014) and May, Li, Mencl and Huang (2014). In this study, the influence of empathy on whistleblowing intention will be examined as per the study conducted by Miceli and Near (1992), Singer, Mitchell and Turner (1998) and Hildebrand and Shawver (2016).

Eisenberg and Miller (1987) found that empathy is associated with prosocial behaviour. In the same pipeline, Beddoe and Keddell (2017) also found that empathy was proven to be central to the emotional intelligence in promoting prosocial behaviour. Since whistleblowing is one of the prosocial behaviours (Dozier and Miceli, 1985; Brief and Motowidlo, 1986), the

needs of collective culture can be represented by empathy (Esen, 2018). Batson, Batson, Todd, Brummett, Shaw and Aldeguer (1995) also supported that the likelihood of an individual to support and help others is due to empathy feeling at the cost of the collective good. This is mainly due to the role of empathy as a potential psychological motivator to help others (Erickson, Backhouse and Carless, 2017) or to protect others through internalisation of rules (McDonald and Messinger, 2011). In a study conducted by Ciasullo, Cosimato and Palumbo (2017), whistleblowing procedures were found to be influenced by the context-related awareness and employees' empathy towards the organisation.

From the managerial practice, empathy enables the management to show the 'big picture' of company objectives and how the employees being managed (Somogyi, Buchko and Buchko, 2013). As creativity needs to be based on the company objective (Sadeghi, Fakharyan, Dadkhah, Khodadadian, Vosta and Jafari, 2015), empathy may also enhance employees' creativity as empathetic leadership influences the employees' sense of emotional support that finally contributes to job performance (Kellett, Humphrey and Sleeth, 2006). Lam (2017) also suggested that empathetic leadership recognizes the urgency of empathy to promote the principles of justice and care in leadership development. Whistleblowing needs solid protection and understanding from the leader in an organization. Therefore the empathy level of the leader should be communicated effectively across the organisation. The use of ethics hotline and whistleblowing ombudsman may enhance the security of whistleblower. It will make the whistleblower feel that their voice can be heard clearly by their leader.

This study is expected to contribute in terms of theoretical and practical implication. Firstly, from theoretical implication, validation of individual factors that may influence the whistleblowing intention is the major contribution of this study. This is an effort to determine the effective whistleblowing intention in Malaysia. Validation of whistleblowing model will be an endless effort in order to develop an improved conceptual foundation in whistleblowing study (Tavakoli et al., 2003).

This study also has responded to the call of Sharif (2015) to examine the individual-level predictors in evaluating the whistleblowing propensity among internal auditors. Lucas & Koerwer (2004) reveals that the organisation member observed many misbehaviour cases that involve high profile individuals. However, some factors limit the individual to break their silence. Therefore, a future study can be conducted to incorporate the influence of individual factors and other factors to validate an effective whistleblowing model. Cho and Song (2015) highlighted the need to develop a multi-level whistleblowing model as a comprehensive framework that measures the weight of individual and organisational factor influences. The business globalisation and diversity warrant an evaluation of whistleblowing practice across culture as there is an impact of culture on individual interaction (Curtis, Vinson, Conover, Lucianetti and Battista (2017). In addition, Tavakoli et al., (2003), Bjørkelo (2013) and Trongmateerut and Sweeney (2013) highlight on the significance of the cross-



cultural study as legislation and social factor is a crucial context that influences the likelihood of whistleblowing. Hence, more studies involving the influence of culture on whistleblowing in Malaysia can be incorporated with the individual factors to ensure a holistic view of whistleblowing model.

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