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**AN EXAMINATION OF THE INTERNAL AUDITORS'  
WHISTLEBLOWING LIKELIHOOD UPON  
AWARENESS OF OCCUPATIONAL FRAUD  
OCCURRENCE**



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**Universiti Utara Malaysia**

**DOCTOR OF PHILOSOPHY  
UNIVERSITI UTARA MALAYSIA  
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**AN EXAMINATION OF THE INTERNAL AUDITORS'  
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OCCUPATIONAL FRAUD OCCURRENCE**



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**Thesis Submitted to  
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**Kolej Perniagaan**  
(College of Business)  
**Universiti Utara Malaysia**

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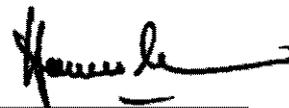
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## ABSTRACT

This study examines the internal auditors' whistleblowing likelihood upon awareness of occupational fraud occurrence. For that purpose, Graham's model of principled organizational dissent was employed due to its relevance to accounting context. Apart from the existing perspectives of the model, influences of the three dimensions relevant to the model were also assessed. Additionally, the interaction effects between these dimensions and some demographic factors were also analyzed. Furthermore, in light of organizational support theory, the current study also gauged the likelihood to blow the whistle among internal auditors from the perspective of perceived organizational support. To attain the objectives, as well as to answer the research questions, some internal auditors who work for the Malaysian public listed companies in several sectors were selected randomly through a two-stage sampling. In testing the current study's hypotheses, regression analyses, as well as analysis of variance (ANOVA) procedure were used. Out of the three perspectives of the principled organizational dissent model, only the perceived seriousness of wrongdoing has significantly predicted the dependent variable. Even though all the three manipulated variables are related to the whistleblowing likelihood, however, none of the demographic factors has a significant moderating role in influencing the dependent variable. The result of the present study reveals that the perceived organizational support is not only related, but has also significantly and positively predicted the internal auditors' whistleblowing likelihood. Apart from providing empirical evidence to the existing literature, this study offers significant insights into the theory and practice. Generally, this study affirms that the theoretical integration can better understand whistleblowing likelihood among internal auditors. Besides offering some 'whistleblower-friendly' policies and procedures, it is also suggested for organizations to maintain effective control system to mitigate occupational fraud occurrence, as well as to provide better quality evidence for the internal auditors' reporting purposes.

**Keywords:** Internal auditors, occupational fraud, perceived organizational support, principled organizational dissent, whistleblowing likelihood

## ABSTRAK

Kajian ini mengukur kebarangkalian pemberian maklumat dalam kalangan juruaudit dalaman apabila menyedari berlakunya penipuan pekerjaan. Oleh itu, model Graham berkaitan perbezaan pendapat dalam organisasi berprinsip telah diguna pakai. Ini disebabkan perkaitannya dalam konteks perakaunan. Selain daripada perspektif yang sedia ada, pengaruh tiga dimensi yang berkaitan dengan model tersebut juga turut dinilai. Di samping itu, kesan interaksi antara dimensi dan beberapa faktor demografi turut dianalisa. Berdasarkan teori sokongan organisasi, kajian ini juga mengkaji kebarangkalian pemberian maklumat dalam kalangan juruaudit dalaman dalam aspek tanggapan sokongan organisasi. Bagi mencapai objektif serta menjawab persoalan, kajian ini melibatkan juruaudit dalaman yang bekerja di syarikat-syarikat tersenarai awam di Malaysia dalam beberapa sektor. Para peserta telah dipilih secara rawak dengan menggunakan teknik pensampelan dua peringkat. Bagi menguji hipotesis kajian, analisis regresi dan prosedur analisis varians (ANOVA) telah diguna pakai. Hanya tanggapan keseriusan salah laku telah meramal pemboleh ubah bersandar dengan ketara berbanding tiga perspektif lain dalam model perbezaan pendapat dalam organisasi berprinsip. Selain itu, walaupun kesemua tiga pemboleh ubah dimanipulasi didapati berkait rapat dengan kebarangkalian pemberian maklumat, faktor-faktor demografi tidak menunjukkan peranan penyederhana yang ketara dalam mempengaruhi pemboleh ubah bersandar. Namun begitu, hasil kajian ini menunjukkan bahawa tanggapan sokongan organisasi bukan sahaja berkaitan, malah telah meramal kebarangkalian pemberian maklumat dalam kalangan juruaudit dalaman dengan ketara. Selain daripada menyumbangkan bukti empirikal kepada bahan kepustakaan yang sedia ada, kajian ini juga menawarkan dapatan yang penting dalam aspek teori dan praktis. Secara umumnya, kajian ini mengesahkan keharusan pengintegrasian teori untuk memahami kebarangkalian pemberian maklumat dalam kalangan juruaudit dalaman dengan lebih baik. Selain daripada menawarkan polisi dan prosedur yang 'mesra pemberi maklumat', kajian ini juga mencadangkan agar sistem kawalan yang berkesan diwujudkan di dalam organisasi. Ini bukan sahaja untuk mencegah penipuan pekerjaan, malah dapat menyediakan bukti yang lebih kukuh untuk tujuan laporan juruaudit dalaman.

**Kata kunci:** Juruaudit dalaman, penipuan pekerjaan, tanggapan sokongan organisasi, perbezaan pendapat dalam organisasi berprinsip, kebarangkalian pemberian maklumat

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## LIST OF ABBREVIATIONS

ACFE	Association of Certified Fraud Examiner
AICPA	American Institute of Certified Public Accountants
ANOVA	Analysis of Variance
BMF	Bumiputra Malaysia Finance
CA	Companies Act 1965
CAE	Chief Audit Executive
CCB	Cooperative Central Bank
CMSA	Capital Market and Services Act 2007
COSO	Committee of Sponsoring Organisations
EY	Ernst & Young
IIA	Institute of Internal Auditors
MASA	Malaysian Approved Standards on Auditing
MCCG	Malaysian Code on Corporate Governance
MIA	Malaysian Institute of Accountants
MSPB	Merit Systems Protection Board
OST	Organizational Support Theory
PCAOB	Public Company Accounting Oversight Board
PLCs	Public Listed Companies
POS	Perceived Organizational Support
PwC	PricewaterhouseCoopers
SC	Securities Commission
SIA	Securities Industry Act 1983
WPA	Whistleblower Protection Act 2010

# CHAPTER ONE

## INTRODUCTION

### 1.0 Background of the Study

Fraud is a costly threat to organizations. In the 11<sup>th</sup> Global Fraud Survey conducted by Ernst & Young (EY) (2010), 16% of respondents indicated that their organizations had suffered a major fraud over the last two years as compared with only 13% in the prior year. Meanwhile, KPMG (2013) found that 43% of their Australian and New Zealand organizations respondents had experienced fraud. In fact, 37% of respondents of PwC (2014) globally had reported fraud experience in their working organizations. Moreover, respondents out of 59 countries in EY (2014) survey agreed that the fraud occurrence and fraud reporting are not declining. These findings clearly showed that fraud is a type of risk encountered by organizations globally. In many cases, it had brought massive impact not only to stakeholders, but also to the society at large, especially when bankruptcy is filed. An organization's bankruptcy could cause hundreds, if not thousands of workers to lose jobs. Some high profiles fraud cases such as Enron, WorldCom, and Fannie Mae serve as good reminders of the serious repercussions of fraud.

In Malaysia, fraud occurrence is considerably high and showing an upward trend. KPMG Malaysia Fraud Survey discloses that 49% of the Malaysian companies respondents had *experienced* at least one fraud during the survey period, and the percentage is expected to grow in the next two years due to financial crisis (KPMG, 2009). It also suggests that 88% of the reported fraud value was perpetrated

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## Appendix B: Introductory Note

**Dear Internal Auditor,**

This study is being conducted in fulfilment of the requirement for the degree of Doctor of Philosophy at the Universiti Utara Malaysia (UUM). This questionnaire is specially designed for the study to gauge whistleblowing likelihood among internal auditors. Specifically, it aims to help the current study to examine the internal auditors' whistleblowing likelihood upon awareness of fraud occurrence.

**As an internal auditor who works for a public listed company in Malaysia, you are invited to participate in this study.** The information you are going to provide is vital for me to better understand a significant decision in organizations. Please be noted that all information will be used for the purpose of this study only.

**This questionnaire is divided into four (4) sections as follows:**

- Section A – Principled Organizational Dissent
- Section B – Strength of Evidence, Role Responsibility, Threat of Retaliation
- Section C – Perceived Organizational Support
- Section D – Demographic Information

**There is no right or wrong answer.** However, you are not expected to discuss with your colleagues or anyone else in responding to this questionnaire as your honest answer is all that matters.

**Thank you in advance for your valuable time and willingness to participate.** In normal circumstances, the questionnaire will require about 25 to 30 minutes to complete. Please be assured that:

- Your participation is totally voluntary and strictly confidential.
- Your identity and profile of your working organization are completely anonymous.
- Results of this study will be reported in aggregate form only.

**Kindly read through and follow the specific instructions for each section.** Should you have any queries or concerns regarding this study, please do not hesitate to contact me via email ([hariz@student.uum.edu.my](mailto:hariz@student.uum.edu.my)) or call at +6012 551 7589.

MUHAMMAD HARIZ BIN HAMID  
PhD Student  
Universiti Utara Malaysia

## Appendix C: Questionnaire

### SECTION A

This section comprises three (3) hypothetical scenarios: **Scenario 1**, **Scenario 2**, and **Scenario 3**, all of which involving **professional dissent** in the accounting context.

**Important notes:**

- i. This study holds a premise that an individual reporting likelihood reflects his/her actual behavior.
- ii. Try to imagine yourself assuming the specified role as suggested in each scenario.
- iii. Your response to the questions should be based on the respective hypothetical organizational situations.

#### Scenario 1

You are an internal auditor for a large company whose shares are publicly traded on the Bursa Malaysia. One routine part of your job was reviewing expense accounts. When your Marketing Director's expense reimbursement request came to the top of the pile, you were intrigued as you knew that he had quite a reputation as a big spender. Your interest quickly turned to dismay as you found reimbursement requests for items such as a moderately expensive necklace, a fur stole, and a bill for personal secretary of the director's wife with no real justification. You knew that these items were not reimbursable according to company policy.

You decided to ask the director about them. He was clearly upset about the inquiry and responded, "The founder's son signature on those requests. What other documents do you need? He knows I'm responsible for the success we have had in developing this company. And besides I'm a director here."

On the way back to your office, you realized that although the founder's son had the title of Chief Financial Officer, he also had a reputation as a playboy and was hardly ever at the office.

Considering Scenario 1, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

- (A) (I) How likely is that YOU would report the wrongdoing to persons or organizations that may be able to effect action.

1	2	3	4	5
Less Likely				Very Likely

- (II) The likelihood that a COLLEAGUE of yours who has become aware of this wrongdoing would report it to persons or organizations that may be able to effect action.

1	2	3	4	5
Never				Always

- (B) YOUR perception on the seriousness of the wrongdoing (*degree of the anticipated social harm*), the responsibility for reporting (*duty or obligation*), and the personal cost to report (*extent of the expected trouble, risk and discomfort*).

- (I) SERIOUSNESS of the wrongdoing

1	2	3	4	5
Very Low				Very High

- (II) PERSONAL RESPONSIBILITY for reporting

1	2	3	4	5
Very Low				Very High

- (III) PERSONAL COST to report

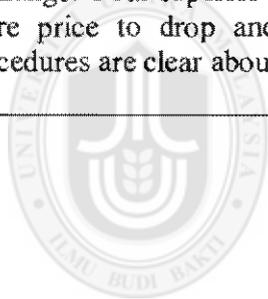
1	2	3	4	5
Very Low				Very High

## Scenario 2

You are an internal auditor for ED Berhad, a company listed on Bursa Malaysia. ED has been successful in penetrating the whole Asian market through innovative financing arrangements, including liberal return policies on leased equipment. Following accepted accounting practice, ED has treated the long-term leases as a sale in the initial year of the lease.

A problem has arisen, however, that a competitor has brought out a more advanced, modern machine that has distinct cost advantages. You have learned from a salesman that one of ED's largest clients intends to exercise the return clause, which will affect current earnings substantially. You also discovered that the return will be widespread and an estimate to remove the profit in accordance with accepted accounting practices was prepared.

You present this finding to your superior, ED's Chief Internal Auditor, despite knowing that your superior will not even discuss the issue. After reflecting on the problem, you recall a company rumor that ED needs to conclude a critical merger within the next two months. The merger involves a share-for-share exchange. Your superior reasons that a sharp reduction in earnings will cause ED's share price to drop and probably stop the merger. Yet accepted accounting procedures are clear about reducing profit.



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Considering Scenario 2, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

(A) (I) How likely is that YOU would report the wrongdoing to persons or organizations that may be able to effect action.

1 Less Likely	2	3	4	5 Very Likely
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(II) The likelihood that a COLLEAGUE of yours who has become aware of this wrongdoing would report it to persons or organizations that may be able to effect action.

1 Never	2	3	4	5 Always
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(B) YOUR perception on the seriousness of the wrongdoing (*degree of the anticipated social harm*), the responsibility for reporting (*duty or obligation*), and the personal cost to report (*extent of the expected trouble, risk and discomfort*).

(I) SERIOUSNESS of the wrongdoing

1 Very Low	2	3	4	5 Very High
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(II) PERSONAL RESPONSIBILITY for reporting

1 Very Low	2	3	4	5 Very High
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(III) PERSONAL COST to report

1 Very Low	2	3	4	5 Very High
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### Scenario 3

You are an internal auditor for ABC Berhad, a Malaysian conglomerate whose shares are traded on the Bursa Malaysia. You enjoyed your work and had progressed, since you graduated in 2005 with a degree in accounting and finance, to the position of Internal Audit Manager for ABC Chemicals in Kerteh, Terengganu. Your opportunity for advancement with ABC Berhad seemed quite promising.

Meanwhile, a plant manager of ABC Chemicals in Kerteh, had established a fine record with ABC Berhad after being hired away from a competitor four years ago. He and you got along well. After year end, you noticed that there was a record of sales regarding a major shipment to XYZ Chemicals. You highlighted this finding to the plant manager since you knew that the shipment was a consignment (a loan of inventory for possible future sale) and should not be treated as sales revenue until an actual sale was made. In fact, the shipment was so large that it would materially overstate income.

An upset plant manager responded; "XYZ always ends up buying the consignment anyway. We need this sale to make our budget and get the bonuses for our people. Besides, the amount is not large enough to make any difference in ABC's overall financial statements and it should assure my promotion to division manager."

You wondered what your alternatives were.

Considering Scenario 3, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

(A) (I) How likely is that YOU would report the wrongdoing to persons or organizations that may be able to effect action.

① Less Likely	②	③	④	⑤ Very Likely
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(II) The likelihood that a COLLEAGUE of yours who has become aware of this wrongdoing would report it to persons or organizations that may be able to effect action.

① Never	②	③	④	⑤ Always
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(B) YOUR perception on the seriousness of the wrongdoing (*degree of the anticipated social harm*), the responsibility for reporting (*duty or obligation*), and the personal cost to report (*extent of the expected trouble, risk and discomfort*).

(I) SERIOUSNESS of the wrongdoing

① Very Low	②	③	④	⑤ Very High
---------------	---	---	---	----------------

(II) PERSONAL RESPONSIBILITY for reporting

① Very Low	②	③	④	⑤ Very High
---------------	---	---	---	----------------

(III) PERSONAL COST to report

① Very Low	②	③	④	⑤ Very High
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## SECTION B

This section consists of three (3) hypothetical scenarios: **Scenario 4 [Strength of Evidence]**, **Scenario 5 [Role Responsibility]**, and **Scenario 6 [Threat of Retaliation]**.

### Scenario 4 [Low Strength of Evidence]

You are working for a company whose shares are held by public and traded on the Bursa Malaysia. It is a common practice in your company that access to accounting records are given to accounting personnel only. Specifically, account executives are responsible for recording transactions while those at managerial positions authorize such records with the ability to amend.

Recently, however, there was a questionable accounting treatment that concerns the management. As an internal auditor, you went through the accounting records carefully to see what had happened and whether an account executive (AE) had made a mistake that an account manager (AM) had corrected. After further investigation, you thought that you had an idea about what had happened. The AE had recorded several items related to building maintenance as expenses last year. Although you could not find any journal entries in the accounting system to support your assumptions, you suspected that the AM might have been responsible for changing the classification of these items from expenses to "long-term assets". If so, expenses were underreported by increasing assets. This would have had the effect of significantly increasing income.

If this was what happened, the AM had not talked with the AE or any other relevant persons before changing the classification of these expenses. Additionally, you were not able to determine whether these same items had been expensed in prior years.

Considering Scenario 4, please **CIRCLE** a number from 1 to 5 on the respective scales below to indicate:

- (A) YOUR likelihood to blow the whistle to persons or organizations that may be able to effect action.

1	2	3	4	5
Less Likely				Very Likely

- (B) The likelihood that a COLLEAGUE of yours will blow the whistle to persons or organizations that may be able to effect action.

1	2	3	4	5
Never				Always

#### Scenario 4 [High Strength of Evidence]

You are working for a company whose shares are held by public and traded on the Bursa Malaysia. It is a common practice in your company that access to accounting records are given to accounting personnel only. Specifically, account executives are responsible for recording transactions while those at managerial positions authorize such records with the ability to amend.

Recently, however, there was a questionable accounting treatment that concerns the management. As an internal auditor, you went through the accounting records carefully to see what had happened and whether an account executive (AE) had made a mistake that an account manager (AM) had corrected. After further investigation, you are confident that the AM had engaged in an unethical act of misreporting financial information. The AE had properly recorded several items related to building maintenance as expenses last year. After year-end, the AM posted a series of journal entries into the accounting system that inappropriately changed the classification of these items from expenses to "long-term assets". That is, expenses were underreported by increasing assets. This had the effect of significantly increasing income.

He had not talked with the AE or any other relevant persons before improperly changing the classification of these expenses. In further support of the act of misreporting financial information, you noted that the same items had been expensed in prior years. Therefore, his changes were clearly out of harmony with prior year reports.

Considering Scenario 4, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

- (A) YOUR likelihood to blow the whistle to persons or organizations that may be able to effect action.

①	②	③	④	⑤
Less Likely				Very Likely

- (B) The likelihood that a COLLEAGUE of yours will blow the whistle to persons or organizations that may be able to effect action.

①	②	③	④	⑤
Never				Always

### Scenario 5 [Less Role Responsibility]

You had just been employed for nearly ten months as an internal auditor for EZ Berhad, a company listed on Bursa Malaysia. From your routine audit job, you discovered that a purchasing manager who received above-average annual performance reviews has made a large purchase from Lego Corporation. You have corroborated evidence to believe that the purchase was inclusive of personal lodging for VIP club members, a high-class facility belonging to Lego for one week under the manager's name. You directly asked the manager about the deal because you learned that Lego's bid was slightly higher than the other suppliers' bids. The manager explained that he had done business with Lego for years and that they had a good business relationship.

You are concerned because you knew that accepting gifts (even small ones) or favors from suppliers was against EZ's policy. Besides, the company policy encourages employees to report ethical violations to the appropriate persons.

You are the only person who knew about this wrongdoing. However, based on past practices of the company toward employees on probation, you are aware that you will not be deemed personally responsible by your job role should you fail to report wrongdoing of fraudulent nature such this.

Considering Scenario 5, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

(A) YOUR likelihood to blow the whistle to persons or organizations that may be able to effect action.

1	2	3	4	5
Less Likely				Very Likely

(B) The likelihood that a COLLEAGUE of yours will blow the whistle to persons or organizations that may be able to effect action.

1	2	3	4	5
Never				Always

### Scenario 5 [More Role Responsibility]

You have been employed for nearly three years as an internal auditor for EZ Berhad, a company listed on Bursa Malaysia. From your routine audit job, you discovered that a purchasing manager who received above-average annual performance reviews has made a large purchase from Lego Corporation. You have corroborated evidence to believe that the purchase was inclusive of personal lodging for VIP club members, a high-class facility belonging to Lego for one week under the manager's name. You directly asked the manager about the deal because you learned that Lego's bid was slightly higher than the other suppliers' bids. The manager explained that he had done business with Lego for years and that they had a good business relationship.

You are concerned because you knew that accepting gifts (even small ones) or favors from suppliers was against EZ's policy. Besides, the company policy encourages employees to report ethical violations to the appropriate persons.

You are the only person who knew about this wrongdoing. As a permanent employee, you are aware that you are prescribed by your job role to report wrongdoing of fraudulent nature such this and shall be deemed personally responsible should you fail to do so.

Considering Scenario 5, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

- (A) YOUR likelihood to blow the whistle to persons or organizations that may be able to effect action.

①	②	③	④	⑤
<b>Less Likely</b>				<b>Very Likely</b>

- (B) The likelihood that a COLLEAGUE of yours will blow the whistle to persons or organizations that may be able to effect action.

①	②	③	④	⑤
<b>Never</b>				<b>Always</b>

### Scenario 6 [Weak Threat of Retaliation]

You are an internal auditor for a company whose shares are publicly traded on the Bursa Malaysia. Each quarter you analyze the organization's performance to ensure it is meeting its desired goals. Upon analyzing the latest reports, you find an unusual and large decrease in the cash-flow statement for the quarter. You conduct an investigation and at first it appears that a purchase of equipment in the last quarter is to explain for the decrease in cash. However, you think you would have remembered a significant purchase like this and conduct a paper trail on the asset purchase.

You find out that no such purchase took place and that the paper trail led to a deposit of a significant amount of cash into an unknown bank account. Furthermore, you find multiple one-off payments to this account. You bring the matter to the attention of the Chief Internal Auditor (CIA), but nothing comes of it. The lack of response leads you to believe something unethical is occurring and asks the CIA to take action.

The CIA tells you that if you disclose this information, the Chief Financial Officer (who is your close family friend) will lose his job and may face criminal charges.

Considering Scenario 6, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

- (A) YOUR likelihood to blow the whistle to persons or organizations that may be able to effect action.

1	2	3	4	5
Less Likely				Very Likely

- (B) The likelihood that a COLLEAGUE of yours will blow the whistle to persons or organizations that may be able to effect action.

1	2	3	4	5
Never				Always

### Scenario 6 [Strong Threat of Retaliation]

You are an internal auditor for a company whose shares are publicly traded on the Bursa Malaysia. Each quarter you analyze the organization's performance to ensure it is meeting its desired goals. Upon analyzing the latest reports, you find an unusual and large decrease in the cash-flow statement for the quarter. You conduct an investigation and at first it appears that a purchase of equipment in the last quarter is to explain for the decrease in cash. However, you think you would have remembered a significant purchase like this and conduct a paper trail on the asset purchase.

You find out that no such purchase took place and that the paper trail led to a deposit of a significant amount of cash into an unknown bank account. Furthermore, you find multiple one-off payments to this account. You bring the matter to the attention of the Chief Internal Auditor (CIA), but nothing comes of it. The lack of response leads you to believe something unethical is occurring and asks the CIA to take action.

The CIA tells you that if you disclose the information you will be most unlikely to receive a promotion at your current work place or find work in any other organization, as you will be perceived as untrustworthy.

Considering Scenario 6, please CIRCLE a number from 1 to 5 on the respective scales below to indicate:

- (A) YOUR likelihood to blow the whistle to persons or organizations that may be able to effect action.

①	②	③	④	⑤
Less Likely				Very Likely

- (B) The likelihood that a COLLEAGUE of yours will blow the whistle to persons or organizations that may be able to effect action.

①	②	③	④	⑤
Never				Always

SECTION C

This section intends to measure your perception on the **support** given by your working organization. Following is a series of statements designed for the purpose. Please **CIRCLE** the number corresponding to your level of agreement with each statement.

No.	Statement	Strongly Disagree				Strongly Agree
1.	The organization values my contribution to its well-being.	1	2	3	4	5
2.	If the organization could hire someone to replace me at a lower salary it would do so.	1	2	3	4	5
3.	The organization fails to appreciate any extra effort from me.	1	2	3	4	5
4.	The organization strongly considers my goals and values.	1	2	3	4	5
5.	The organization would ignore any complaint from me.	1	2	3	4	5
6.	The organization disregards my best interests when it makes decisions that affect me.	1	2	3	4	5
7.	Help is available from the organization when I have a problem.	1	2	3	4	5
8.	The organization really cares about my well-being.	1	2	3	4	5
9.	Even if I did the best job possible, the organization would fail to notice.	1	2	3	4	5
10.	The organization is willing to help me when I need a special favor.	1	2	3	4	5
11.	The organization cares about my general satisfaction at work.	1	2	3	4	5
12.	If given the opportunity, the organization would take advantage of me.	1	2	3	4	5
13.	The organization shows very little concern for me.	1	2	3	4	5
14.	The organization cares about my opinions.	1	2	3	4	5
15.	The organization takes pride in my accomplishments at work.	1	2	3	4	5
16.	The organization tries to make my job as interesting as possible.	1	2	3	4	5

## SECTION D

This section requires some **demographic** information of you and your working organization. Please indicate (X) on the appropriate boxes. Your answers are strictly confidential.

### 1. Gender

- Male  Female

### 2. Age (range)

- Under 25 years old  36 – 45 years old  
 25 – 35 years old  46 or older

### 3. Educational level

- Diploma  Master's degree  
 Bachelor's degree  PhD

### 4. Tenure (with the current employer)

- Less than 2 years  6 to 10 years  
 2 to 5 years  11 years or more

### 5. Current job level

- Junior  Manager  
 Senior  Senior Manager or higher

### 6. Size of your working organization

- 1 to 500 employees  1,001 to 5,000 employees  
 501 to 1,000 employees  More than 5,000 employees

### 7. Annual turnover of the organization

- Under RM50 million  
 RM50 million to less than RM100 million  
 RM100 million to less than RM500 million  
 RM500 million and above

## MANIPULATION CHECK QUESTIONS

Based on the respective scenarios you have read earlier, please CIRCLE the number that best represents your opinion in response to each of the following questions.

### Scenario 4 (Strength of Evidence)

How certain are you that the account manager (AM) had committed the wrongful act?

1 Low	2	3	4	5 High
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### Scenario 5 (Role Responsibility)

How do you rate your role responsibility for reporting the incident?

1 Less	2	3	4	5 More
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### Scenario 6 (Threat of Retaliation)

How do you consider the threat of retaliation level?

1 Weak	2	3	4	5 Strong
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## COMMENTS

You are welcome to give your overall and/or specific comments regarding this questionnaire. Should you have any that you would like me to know, please write it down in the space provided below.

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*-End of Questionnaire-*

**Thank you for your participation!**

**Please return your questionnaire by using the enclosed self-addressed envelope latest by 31 December 2014 (Wed).**

**Appendix D: Pearson Correlation (Scenarios 1-3)**

Variable	Scenario 1					Scenario 2					Scenario 3				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
1 Whistleblowing likelihood	1					1					1				
2 Seriousness of wrongdoing	.525**	1				.598**	1				.542**	1			
3 Responsibility for reporting	.348**	.419**	1			.470**	.623**	1			.491**	.535**	1		
4 Cost to report	.047	.235**	.271**	1		.248**	.442**	.524**	1		.357**	.360**	.409**	1	
5 Organizational support	.270**	.084	.032	.001	1	.252**	.187*	.126	.020	1	.163*	.134	.087	.094	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).



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### Appendix E: Pearson Correlation (Between Groups)

Gender	Variable	1	2	3	4	5
Male	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.734**	1			
	3 Responsibility for reporting	.498**	.636**	1		
	4 Cost to report	.286**	.362**	.389**	1	
	5 Organizational support	.284**	.113	.041	.040	1
Female	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.595**	1			
	3 Responsibility for reporting	.380**	.533**	1		
	4 Cost to report	.171	.424**	.505**	1	
	5 Organizational support	.333**	.323**	.270*	.103	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

Age	Variable	1	2	3	4	5
Younger	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.622**	1			
	3 Responsibility for reporting	.356**	.549**	1		
	4 Cost to report	.227*	.385**	.442**	1	
	5 Organizational support	.139	.021	.022	.080	1
Older	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.755**	1			
	3 Responsibility for reporting	.571**	.643**	1		
	4 Cost to report	.263*	.358**	.423**	1	
	5 Organizational support	.648**	.540**	.306*	.089	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

Tenure	Variable	1	2	3	4	5
Shorter	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.655**	1			
	3 Responsibility for reporting	.403**	.587**	1		
	4 Cost to report	.244**	.454**	.514**	1	
	5 Organizational support	.230**	.109	.089	.087	1
Longer	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.768**	1			
	3 Responsibility for reporting	.606**	.624**	1		
	4 Cost to report	.284	.252	.315*	1	
	5 Organizational support	.625**	.539**	.222	.009	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

Job level	Variable	1	2	3	4	5
Lower	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.729**	1			
	3 Responsibility for reporting	.430**	.594**	1		
	4 Cost to report	.344**	.480**	.603**	1	
	5 Organizational support	.208*	.144	.062	.071	1
Higher	1 Whistleblowing likelihood	1				
	2 Seriousness of wrongdoing	.538**	1			
	3 Responsibility for reporting	.500**	.610**	1		
	4 Cost to report	.078	.234	.227	1	
	5 Organizational support	.534**	.285*	.220	.051	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

**Appendix F: Standard Multiple Regression (Scenarios 1-3)**

Variable	Scenario 1			Scenario 2			Scenario 3		
	$\beta$	t	Sig.	$\beta$	t	Sig.	$\beta$	t	Sig.
Seriousness of wrongdoing	.476	6.806	.000	.513	6.616	.000	.367	5.021	.000
Responsibility for reporting	.179	2.531	.012	.192	2.344	.020	.244	3.271	.001
Cost to report	-.114	-1.721	.087	-.079	-1.112	.268	.126	1.859	.065
R square*	.307			.377			.364		
F	25.830			35.142			32.954		
Mahal. Distance	19.049			19.081			26.407		
Cook's Distance	.263			.102			.201		

\*(Sig. = .000)

**Appendix G: Two-way ANOVA: Detailed Results**

**Scenario 4 (Strength of Evidence)**

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Gender	.093	1	.093	.090	.764	.001
Strength of Evidence	38.210	1	38.210	37.177	.000	.175
Gender * Strength of Evidence	.908	1	.908	.883	.349	.005
Error	179.859	175	1.028			

**Panel B: Mean (Standard Deviation)**

Gender	Strength of Evidence		Total
	Low	High	
Male	3.22 (1.134) N = 46	4.31 (.847) N = 61	3.84 (1.117) N = 107
Female	3.41 (1.208) N = 39	4.21 (.857) N = 33	3.78 (1.129) N = 72
Total	3.31 (1.165) N = 85	4.28 (.848) N = 94	3.82 (1.119) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Age	8.381	3	2.794	2.831	.040	.047
Strength of Evidence	27.649	1	27.649	28.020	.000	.141
Age * Strength of Evidence	4.051	3	1.350	1.368	.254	.023
Error	168.736	171	.987			

**Panel B: Means (Standard Deviation)**

Age	Strength of Evidence		Total
	Low	High	
Under 25 years old	2.71 (.756) N = 7	3.33 (1.033) N = 6	3.00 (.913) N = 13
25 – 35 years old	3.44 (1.201) N = 43	4.26 (.836) N = 53	3.90 (1.090) N = 96
36 – 45 years old	3.40 (1.225) N = 25	4.36 (.727) N = 22	3.85 (1.122) N = 47
46 or older	2.90 (.994) N = 10	4.62 (.768) N = 13	3.87 (1.217) N = 23
Total	3.31 (1.165) N = 85	4.28 (.848) N = 94	3.82 (1.119) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Tenure	2.072	3	.691	.681	.565	.012
Strength of Evidence	39.166	1	39.166	38.589	.000	.184
Tenure * Strength of Evidence	4.791	3	1.597	1.574	.198	.027
Error	173.556	171	1.015			

**Panel B: Means (Standard Deviation)**

Tenure	Strength of Evidence		Total
	Low	High	
Less than 2 years	3.36 (1.220) N = 33	4.11 (.936) N = 37	3.76 (1.135) N = 70
2 to 5 years	3.42 (1.137) N = 26	4.22 (.797) N = 36	3.89 (1.026) N = 62
6 to 10 years	3.05 (1.276) N = 20	4.50 (.760) N = 14	3.65 (1.300) N = 34
11 years or more	3.33 (.516) N = 6	5.00 (.000) N = 7	4.23 (.927) N = 13
Total	3.31 (1.165) N = 85	4.28 (.848) N = 94	3.82 (1.119) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Job level	3.694	3	1.231	1.206	.309	.021
Strength of Evidence	28.151	1	28.151	27.572	.000	.139
Job level * Strength of Evidence	2.453	3	.818	.801	.495	.014
Error	174.591	171	1.021			

**Panel B: Means (Standard Deviation)**

Job level	Strength of Evidence		Total
	Low	High	
Junior	3.27 (1.258) N = 30	3.89 (.956) N = 28	3.57 (1.156) N = 58
Senior	3.33 (1.155) N = 30	4.38 (.707) N = 32	3.87 (1.079) N = 62
Manager	3.33 (1.111) N = 21	4.52 (.770) N = 25	3.98 (1.105) N = 46
Senior Manager or higher	3.25 (1.258) N = 4	4.44 (.882) N = 9	4.08 (1.115) N = 13
Total	3.31 (1.165) N = 85	4.28 (.848) N = 94	3.82 (1.119) N = 179

**Scenario 5 (Role Responsibility)**

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Gender	.172	1	.172	.200	.655	.001
Role Responsibility	10.582	1	10.582	12.336	.001	.066
Gender * Role Responsibility	1.069	1	1.069	1.246	.266	.007
Error	150.111	175	.858			

**Panel B: Means (Standard Deviation)**

Gender	Role Responsibility		Total
	Less	More	
Male	3.87 (1.063) N = 62	4.53 (.694) N = 45	4.15 (.979) N = 107
Female	3.97 (1.098) N = 30	4.31 (.780) N = 42	4.17 (.934) N = 72
Total	3.90 (1.070) N = 92	4.43 (.741) N = 87	4.16 (.959) N = 179

Panel A: ANOVA

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Age	1.009	3	.336	.383	.765	.007
Role Responsibility	8.765	1	8.765	9.992	.002	.055
Age * Role Responsibility	.353	3	.118	.134	.940	.002
Error	150.003	171	.877			

Panel B: Means (Standard Deviation)

Age	Role Responsibility		Total
	Less	More	
Under 25 years old	3.75 (1.165) N = 8	4.60 (.548) N = 5	4.08 (1.038) N = 13
25 – 35 years old	3.85 (1.010) N = 46	4.36 (.749) N = 50	4.11 (.916) N = 96
36 – 45 years old	4.04 (1.083) N = 24	4.52 (.790) N = 23	4.28 (.971) N = 47
46 or older	3.93 (1.269) N = 14	4.44 (.726) N = 9	4.13 (1.100) N = 23
Total	3.90 (1.070) N = 92	4.43 (.741) N = 87	4.16 (.959) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Tenure	1.699	3	.566	.655	.581	.011
Role Responsibility	6.155	1	6.155	7.114	.008	.040
Tenure * Role Responsibility	1.452	3	.484	.559	.642	.010
Error	147.943	171	.865			

**Panel B: Means (Standard Deviation)**

Tenure	Role Responsibility		Total
	Less	More	
Less than 2 years	3.71 (.973) N = 31	4.46 (.756) N = 39	4.13 (.931) N = 70
2 to 5 years	3.97 (1.167) N = 34	4.36 (.621) N = 28	4.15 (.973) N = 62
6 to 10 years	3.89 (1.100) N = 19	4.40 (.910) N = 15	4.12 (1.038) N = 34
11 years or more	4.38 (.916) N = 8	4.60 (.894) N = 5	4.46 (.877) N = 13
Total	3.90 (1.070) N = 92	4.43 (.741) N = 87	4.16 (.959) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Job level	7.150	3	2.383	2.934	.035	.049
Role Responsibility	6.393	1	6.393	7.871	.006	.044
Job level * Role Responsibility	1.300	3	.433	.534	.660	.009
Error	138.897	171	.812			

**Panel B: Means (Standard Deviation)**

Job level	Role Responsibility		Total
	Less	More	
Junior	3.58 (1.065) N = 26	4.38 (.751) N = 32	4.02 (.982) N = 58
Senior	3.79 (1.114) N = 29	4.42 (.708) N = 33	4.13 (.966) N = 62
Manager	4.00 (1.038) N = 27	4.42 (.838) N = 19	4.17 (.973) N = 46
Senior Manager or higher	4.80 (.422) N = 10	5.00 (.000) N = 3	4.85 (.376) N = 13
Total	3.90 (1.070) N = 92	4.43 (.741) N = 87	4.16 (.959) N = 179

**Scenario 6 (Threat of Retaliation)**

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Gender	.112	1	.112	.152	.697	.001
Threat of Retaliation	6.636	1	6.636	9.062	.003	.049
Gender * Threat of Retaliation	.000	1	.000	.000	.993	.000
Error	128.155	175	.732			

**Panel B: Means (Standard Deviation)**

Gender	Threat of Retaliation		Total
	Weak	Strong	
Male	4.27 (.691) N = 59	3.87 (.981) N = 48	4.09 (.853) N = 107
Female	4.22 (.751) N = 32	3.83 (.984) N = 40	4.00 (.904) N = 72
Total	4.25 (.709) N = 91	3.85 (.977) N = 88	4.06 (.872) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Age	.765	3	.255	.344	.794	.006
Threat of Retaliation	2.443	1	2.443	3.294	.071	.019
Age * Threat of Retaliation	.722	3	.241	.324	.808	.006
Error	126.831	171	.742			

**Panel B: Means (Standard Deviation)**

Age	Threat of Retaliation		Total
	Weak	Strong	
Under 25 years old	4.14 (.378) N = 7	4.17 (.408) N = 6	4.15 (.376) N = 13
25 – 35 years old	4.32 (.701) N = 53	3.86 (.861) N = 43	4.11 (.806) N = 96
36 – 45 years old	4.17 (.857) N = 18	3.83 (1.256) N = 29	3.96 (1.122) N = 47
46 or older	4.15 (.689) N = 13	3.70 (.823) N = 10	3.96 (.767) N = 23
Total	4.25 (.709) N = 91	3.85 (.977) N = 88	4.06 (.872) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Tenure	2.164	3	.721	.980	.404	.017
Threat of Retaliation	4.056	1	4.056	5.508	.020	.031
Tenure * Threat of Retaliation	.142	3	.047	.064	.979	.001
Error	125.913	171	.736			

**Panel B: Means (Standard Deviation)**

Tenure	Threat of Retaliation		Total
	Weak	Strong	
Less than 2 years	4.16 (.688) N = 31	3.74 (1.093) N = 39	3.93 (.953) N = 70
2 to 5 years	4.31 (.693) N = 32	3.90 (.803) N = 30	4.11 (.770) N = 62
6 to 10 years	4.19 (.750) N = 21	3.92 (1.115) N = 13	4.09 (.900) N = 34
11 years or more	4.57 (.787) N = 7	4.17 (.753) N = 6	4.38 (.768) N = 13
Total	4.25 (.709) N = 91	3.85 (.977) N = 88	4.06 (.872) N = 179

**Panel A: ANOVA**

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Job level	2.869	3	.956	1.315	.271	.023
Threat of Retaliation	5.341	1	5.341	7.343	.007	.041
Job level * Threat of Retaliation	.332	3	.111	.152	.928	.003
Error	124.376	171	.727			

**Panel B: Means (Standard Deviation)**

Job level	Threat of Retaliation		Total
	Weak	Strong	
Junior	4.22 (.608) N = 32	3.69 (.788) N = 26	3.98 (.737) N = 58
Senior	4.24 (.872) N = 29	3.88 (.893) N = 33	4.05 (.895) N = 62
Manager	4.25 (.645) N = 28	3.78 (1.353) N = 18	4.07 (.998) N = 46
Senior Manager or higher	5.00 (.000) N = 2	4.27 (.905) N = 11	4.38 (.870) N = 13
Total	4.25 (.709) N = 91	3.85 (.977) N = 88	4.06 (.872) N = 179