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A STUDY ON THE EXTERNAL AUDITOR'S DEMOGRAPHIC FACTORS AND WHISTLE-BLOWING INTENTION

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Abstract

The purpose of this study is to determine demographic factors that affect whistle-blowing intention among external auditors in Malaysia. This study used a cross-sectional method by examining the relationship between demographic factors (age, gender and tenure/experience) as independent variables and whistle-blowing intention as the dependent variable. Questionnaires with four scenarios were given to external auditors in Kuala Lumpur. In addition, the sample was selected from a population using purposive sampling. The data were analysed using descriptive test, Kolmogorov-Smirnov test, and Spearman Rho correlation. As a conclusion, the finding shows that gender of the external auditor is most significant in influencing their intention to blow the whistle. The intention towards whistle-blowing is also the highest for 20 to 25 years old female with one to five years of tenure or experience in term of frequency. However, only gender has significant relationship, thus the finding indicates that gender factor affect whistle-blowing intention. This study provides assistance in understanding the demographic factors that affect the intention of external auditors towards whistle-blowing for the Malaysian government, Malaysian Anti-Corruption Commission, associated organisations, and researchers.

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Keywords: External auditor, demographic factors, age, gender, tenure/experience, whistle-blowing intention.



1. Introduction

Today, corruption activities lead to auditing scandals, organisational wrongdoings and fraud practices are frequently occurring around the globe (Sharif, 2016). Salleh and Syahidah (2015) stated that corruption cases occur due to the inappropriate actions taken by the employees (whether they were former or present employees). The same phenomenon has also occurred in Asian countries, including Malaysia. Among the prior prominent Malaysian fraudulent financial reporting cases as reported on the Malaysian Securities Commission website were Megan Media Holdings Berhad, Mems Technology Berhad, Axis Incorporation Berhad and Silver Bird Berhad which caused error in stating value billions of ringgit (Kamal et al., 2016).

One of the solutions to resolve or reduce the inappropriate organisational practices arise is by applying the whistle-blowing system which helps to deter and detect any wrongdoings in organisations (Sharif, 2016). Whistle-blowing is generally referred as the disclosure of illegal practices by organisation (Caillier, 2017). It has been described as providing information about any illegality for the purpose of protecting public interest (Bangun & Asri, 2017). Thus, whistle-blowing is the most effective and powerful system to collect information regarding any wrongdoings or questionable practices that occurred in organisations (Sharif, 2016). Organisations are urged to create whistle-blowing policies since they are viewed as part of organisation's internal control. Besides, whistle-blowing also protects public from any organisation's irresponsible action (Alam, 2017). Despite the benefits of whistle-blowing in detecting and preventing improper conduct, not many auditors (internal or external) are willing to blow the whistle. Their unwillingness might be due to the perception that such action may result in loss of career, loss of family and social life. Thus, whistle-blowing requires exceptional courage to do it (Aisyah et al., 2017).

2. Problem Statement

Previous research done in Malaysia, indicates that there is a significant relationship between auditor's demographic factors and their intention to blow the whistle (Chadegani et al., 2014). Ahmad et al. (2013) highlighted that whistle-blowing is globally well known, however the issue of whistle-blowing in Malaysia is still facing difficulties. Due to that concern, many organisations are interested in implementing and preserving good corporate governance standards as well as to decide on their whistle-blowing reporting mechanism (Maulidi, 2016). Unfortunately, the action of whistle-blowing is not a mainstream method for reporting wrongdoing and it is intensely affected by incapable whistle-blowing procedures and frameworks. In 2014, Malaysia Corruption Barometer (MCB) found that the willingness of people to report corruption has decreased (Najwa et al., 2017). Thus, this study is done for the purpose of investigating relationships between independent variables respondent's (age, gender and tenure/experience) towards the whistle-blowing intention among external auditors in Kuala Lumpur.

3. Research Questions

There are three main research questions (RQ) which are; (a) does the external auditor's age influence the intention of whistle-blowing?, (b) does the external auditor's gender influence the intention of whistle-blowing?, (c) Does the external auditor's tenure/experience influence the intention of whistle-blowing?

4. Purpose of the Study

Purpose of this study are; (a) to examine the relationship between external auditor's age and whistle blowing intention, (b) to examine the relationship between external auditor's gender and whistle-blowing intention; (c) to examine the relationship between external auditor's tenure/experience and whistle-blowing intention.

4.1. Literature Review

4.1.1. External Auditor

External auditors are professional auditors from audit firms that are hired by organisations subject to audit. External auditors play an important role in the business community when performing audit for the client. The responsibility of external auditors consists of planning and conducting audit of financial information, and providing reasonable assurance to prove that the management assertions contains no fraud or error type of material misstatements. The audit performed must be done with professionalism to investigate the risk of material misstatements (Moyes et al., 2013). Furthermore, Dumitrescu and Bobițan (2016) stated that external auditor's obligations are to analyse and assess financial information's risks of material misstatement, execute procedures of auditing and collect sufficient and decent evidence to support an opinion from an audit done by the requirement of International Auditing and Assurance Standards Board (IAASB).

4.1.2. Intention towards the Whistle-blowing

According to Goza (2014), whistle-blowing is an act with the intention of the disclosure with the organisation's information that related to wrongdoings. However, Agbeja and Sokunle (2016) said that whistle-blowing action is an exposure to wrongful and unauthorised act that is then placed under control by authorised people in charge. The intention and factors to blow the whistle may be different from others. Some whistle-blower blows the whistle to get incentives given to them if they help to solve or blow the whistle regarding any wrongdoings. The protection offered to the whistle-blowers also may influenced the intention of the auditors to blow the whistle because some whistle-blower wants to be protected from any threats (Zainudin & Ismail, 2013). Besides, whistle-blowing has been viewed as a strategy to lessen the adverse impact and issues of the offense (Aisyah et al., 2017).

However, Fatoki (2013) stated that auditors need to understand the wrongdoing activities before making the decision to blow the whistle. Auditors had to face difficulties in choosing whether to blow the whistle or not if they witness or able to detect some of the serious wrongdoings at the organisation. Intention taken by the whistle-blower to blow the whistle is attributable to the factors of principle and professional ethics attributes (Alam, 2017).

4.2. Hypothesis Development

4.2.1. Age

Previous research shows that older auditors have stronger commitments and more dependability to their organisations than younger auditors. The general assumption is that older auditors have a further

understanding of the formal and casual authority also control frameworks inside the organisation. Older auditors may confront less ambiguity and uncertainty, and able to provide more clarity on the best method to manage wrongdoings from organisational perspective rather than younger auditors (Sharif, 2016). However, middle age auditors are likely to choose not to blow the whistle when wrongdoing occur in the organisation and only willing when they need to do so, (Liyanarachchi & Adler, 2010). Thus, this study concludes:

H1: There is a relationship between external auditor's age and whistle-blowing intention.

4.2.2. Gender

Previous research stated that, female auditors are more likely to involve in whistle-blowing activities than male auditors when misconduct occur, (Gao, 2017). Chadegani et al. (2014) study shows that in organisation if someone purposely sign a form they should not, female auditor will reported it. This result shows that female auditor usually made the best choice. In contrast, Mbuki (2015) discovered no significant relationship between gender orientations impacting auditor's review intention to report mistakes that occur within the organisation. Furthermore, Skivenes and Trygstad (2015) also stated their findings indicate that there is no relationship between gender and whistle-blowing intention in their studies. Thus, this study concludes:

H2: There is a relationship between external auditor's gender and whistle-blowing intention.

4.2.3. Tenure/Experience

More experienced auditors may able to suggest on potential degree of harms related to the wrongdoing (Mbuki, 2015). Moreover, least experienced auditors may not know how the organisation's corporate culture works and have less concern about reporting the wrongdoing. Furthermore, they may be less familiar with the appropriate ways to do the whistle-blowing action towards reporting the wrongdoings (Kish-Gephart et al., 2009). According to Ahmad et al. (2013), auditors who have the least experience in the organisation are seen to be more likely to blow the whistle on higher status employees such as board member and CEO. Thus this study concludes:

H3: There is a relationship between external auditor's tenure/experience and whistle-blowing intention.

5. Research Methods

This study implement descriptive study by including demographic factors (age, gender and tenure/experience) of a group (external auditor), and their effect towards the whistle-blowing. 150 audit firms in Kuala Lumpur is used as samples in this study. The audit firms chosen was retrieved from Malaysian Institution of Accounting (MIA) website. Kuala Lumpur is chosen as a representative sampling because it is considered a big city and more information can be collected (Sendut, 2004). Each firm will be given two questionnaires. Hence, there are 300 questionnaires distributed to the external auditors. The distribution amount is considered sufficient to represent the population as they are within the range (Sekaran, 2013). The final return of questionnaire is 134 questionnaires.

The independent variables of this study are age, gender and tenure/experience while the dependent variable is the intention to blow the whistle among external auditors in Malaysia. The dependent variable is measured using dichotomous scale which specifies 1 as 'yes' and 2 as 'no'. Nominal scale is implemented for gender while the ordinal scale is used for both age and tenure/experience. Additional information pertaining to position level for a better understanding of the whistle-blowing culture is also collected and calculated using an ordinal scale.

The questionnaire, which consisted of two sections; Section (a) featured the demographic information of the respondent, such as age, gender, tenure/experience, and job level. Where else, in Section (b) four relevant scenarios are given to get input from the respondents with respect to their ability to report under such circumstance. Example of the scenarios are; (a) You are auditing the stock purchases when you discover the Production Manager insist on cash only payment for this specific supplier. The manager explained, by paying the good in cash, they are able to negotiate for more discounts. But upon investigation, you discover, the manager is overstating the purchases amount and taking the extra money for himself. Due to weak interna control and close relationship between Production manager and the managing director, the transactions gone unnoticed for quite some times. The estimation cash misappropriation is RM12,000. Will you report to the superiors about their misconduct?; and (b) You are auditing the trade receivable when you found the adjustment being made for doubtful debts estimation. While investigating, the accountant notified he reduce the estimate of doubtful debts on the request of the the Chief Executive Officer (CEO) to increase reported income. The CEO justified that it is a common practice in the industry during hard times. Previously, the company has repeatedly made very conservative allowances for doubtful accounts, even in bad years. Will you report to the superiors about their misconduct?

As mention above, the dependent variable is the four scenarios regarding the intention to blow the whistle among external auditors. Intention can be defined as something that the person wants to do or not. Individual intention can be measured by questioning the probability or tendency that the person will actually perform the behaviour indicated to them. Whistle-blowing is a kind of risky act and sensitive issues. Therefore, it is quite difficult to develop a direct measure. The questionnaires used in this study were adapted and reconstructed from several previous researches. For section (a), the questionnaire was adapted from Mbuki (2015) and section (b) from Ahmad et al. (2013).

6. Findings

Table 01 shows the auditor's age. In terms of age, the majority of the respondents are within 20 to 25 years old with a total number of 63 respondents (47.0%), followed by 26 to 35 years old at 17 respondents (12.7%), 36 to 45 years old the total number of respondents is 18 (13.4%), while 46 to 55 years old were 27 respondents (20.1%) and 56 years and above with only 9 respondents (6.7%).

Table 01. Result of Descriptive Test of Age among the Respondents

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
20 - 25 years	63	47.0	47.0	47.0
26 - 35 years	17	12.7	12.7	59.7
36 - 45 years	18	13.4	13.4	73.1

46 - 55 years	27	20.1	20.1	93.3
56 years and above	9	6.7	6.7	100.0
Total	134	100.0	100.0	

Based on the table 02, female is the majority respondents who responded for the questionnaire which are totalled 71 respondents (53.0%) and the balance totalled 63 respondents (47.0%) were male.

Table 02. Result of Descriptive Test of Gender among the Respondents

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Male	63	47.0	47.0	47.0
Female	71	53.0	53.0	100.0
Total	134	100.0	100.0	

Based on Table 03 shows that the majority that answer the questionnaires are the auditors who have working experience 1 to 5 years in the organisation which amounted to 68 respondents (50.7%). This followed by auditors who have working experience 6 to 10 years' experience which amounted to 40 respondents (29.9%) and followed by the auditors who have 10 years and above working experience which are amounted to 26 respondents (19.4%).

Table 03. Result of Descriptive Test of Tenure/Experience among the Respondents

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
1-5 years	68	50.7	50.7	50.7
6-10 years	40	29.9	29.9	80.6
10 years and above	26	19.4	19.4	100.0
Total	134	100.0	100.0	

Table 04. Result of Descriptive Test of Intention of Whistle-blowing (Scenario 1)

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Yes	115	85.2	85.2	85.2
No	19	14.8	14.8	100.0
Total	134	100.0	100.0	

Table 05. Result of Descriptive Test of Intention of Whistle-blowing (Scenario 2)

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Yes	118	88.1	88.1	88.1
No	16	11.9	11.9	100.0
Total	134	100.0	100.0	

Table 06. Result of Descriptive Test of Intention of Whistle-blowing (Scenario 3)

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Yes	112	83.6	83.6	83.6
No	22	16.4	16.4	100.0
Total	134	100.0	100.0	

Table 07. Result of Descriptive Test of Intention of Whistle-blowing (Scenario 4)

	Frequency	Percentage	Valid Percentage	Cumulative Percentage
Yes	114	85.1	85.1	85.1
No	20	14.9	14.9	100.0
Total	134	100.0	100.0	

Table 04, 05, 06 and 07 above shows the number of respondents who responded ‘yes’ or ‘no’ towards the whistle-blowing intention for scenario 1, 2, 3 and 4. Based on the result, it can be concluded that most of the auditors are willing to blow the whistle about the wrongdoings that occur in the organisation. For the first scenario, 115 respondents (85.2%) out of 134 respondent says ‘yes’ towards the whistle-blowing intention whereby only 19 respondents (14.8%) says ‘no’ towards the whistle-blowing. Thus, for the first scenario shows that huge number of auditors, are willing to blow the whistle when that type of scenario occurred.

For the second scenario, the total amount of respondents who willing to blow the whistle was 118 respondents (88.1%) which means that only 16 respondents (11.9%) are not willing to blow the whistle about the wrongdoings that occur in the organisation. Thus, for the second scenario, it can be concluded that the auditors are really willing to report the wrongdoings since the data collected shows majority response ‘yes’ towards that scenario.

Followed by third scenario, 112 respondents (83.6%) agree that they response ‘yes’ towards the whistle-blowing and the balance 22 respondents (16.4%) response ‘no’ towards the whistle-blowing. For this third scenario, most of the auditor's response ‘yes’ towards the whistle-blowing if such scenario occurred.

Finally, in the fourth scenario, 114 respondents (85.1%) response ‘yes’ towards the whistle-blowing and the rest 20 respondents (14.9%) response ‘no’ towards the whistle-blowing. Thus, for the fourth scenario, it can be concluded that there is willingness among the auditors towards reporting the wrongdoings.

Normality test is conducted to see if the sample collected from the questionnaire distributed is normally distributed or not, (Sekaran, 2013). Since the result shows for this study is higher than 50, Shapiro-Wilk Test cannot be applied as sample size suited is only up to 50 (Rani Das, 2016). The result of the test is shown below:

Table 08. Results of Normality Test (Kolmogorov-Smirnov)

Tests of Normality				
Scenario		Kolmogorov-Smirnov ^a		
		Statistic	df	Sig.
1	Will you report to his manager about his misconduct made by him?	.515	134	.000
2	Will you report to the superiors about their misconduct?	.524	134	.000
3	Will you report to the superiors about their misconduct?	.506	134	.000
4	Will you report to the superiors about chief financial officer (CFO) misconduct?	.513	134	.000

a. Lilliefors Significance Correction.

Referring to Table 08 above, all four situations created for calculating intention to blow the whistle have not shown a bell-shaped curve. According to Sekaran (2013), if the p-value is lesser than 0.05, it means that the sample is not a normally distributed. The result shows a significant (Sig) of all four scenarios is 0.000, thus the results of this sample are not normally distributed.

Correlation analysis was conducted to test the relationship between the age, gender and tenure/experience with the whistle-blowing intention. As the collected samples are not normally distributed the non-parametric's statistic technique, Spearman's Rho Correlation is employed to examine the relationship between the independent variables and the dependent variable. The table 9 below is the result Spearman's Rho Correlation:

Table 09. Results of Correlation between Independent Variables and Dependent Variable (Spearman's Rho Correlation)

Scenario		Age	Male/ Female	Current Position Level in the Organisation	Years of Professional Experience in This Field
Will you report to his manager about his misconduct made by him?	Correlation Coefficient	-0.036	.200*	-0.082	-0.123
	Sig. (2-tailed)	0.683	0.021	0.345	0.155
	N	134	134	134	134
Will you report to the superiors about their misconduct?	Correlation Coefficient	-0.022	.198*	-0.091	-0.103
	Sig. (2-tailed)	0.805	0.022	0.297	0.234
	N	134	134	134	134
Will you report to the superiors about their misconduct?	Correlation Coefficient	-0.061	.203*	-0.125	-0.111
	Sig. (2-tailed)	0.486	0.018	0.15	0.201
	N	134	134	134	134
Will you report to the superiors about Chief Financial Officer (CFO) misconduct?	Correlation Coefficient	-0.079	.215*	-0.131	-0.16
	Sig. (2-tailed)	0.366	0.013	0.132	0.065
	N	134	134	134	134

* Correlation is significant at the 0.05 Level (2-tailed)

From the test, it shows the direction of the relation between external auditor's age with whistle-blowing intention is negative, meaning that the higher the age of external auditors will lower the intention to blow the whistle. The strength of relation and P-value between external auditor's age with whistle-blowing intention is 0.036 (Scenario 1), 0.022 (Scenario 2), 0.061 (Scenario 3), and 0.079 (Scenario 4). A significant relationship should have P-value that is higher than 0.05. Thus, the P-value implies that there is no significant relationship between external auditor's age and whistle-blowing intentions. Even though the previous research shows that there is a relationship between these two variables, however this result shows differently. Sharif (2016) stated that older auditors are more exposed on the ethical of whistle-blowing from their encounter with questionable practices. This statement support result of the non-significant relationship between external auditor's age and intention of whistle-blowing. Thus, hypothesis 1 is not supported.

The result shows the direction of the relation between external auditor's gender with whistle-blowing intention is positive, meaning that the female external auditors will have higher intention to blow the whistle. The strength of relation and P-value between external auditor's age with whistle-blowing intention is 0.200 (Scenario 1), 0.198 (Scenario 2), 0.203 (Scenario 3), and 0.215 (Scenario 4). It implies that there is a positive direction between external auditor's gender and whistle-blowing intentions. Gao (2017) stated that, female auditors are more likely to involve in whistle-blowing activities than male auditors when misconduct occur, but Skivenes and Trygstad (2015) found no relationship in their research. However, this study found that female auditors do blow the whistle more than the male auditors. Gao (2017) stated that female external auditors are more to whistle-blowing than male external auditors. Previous research also supported that female is stricter in justification of errors in working (Chadegani et al., 2014). These statements support the result of significant relationship between external auditor's gender and intention of whistle-blowing. Thus, hypothesis 2 is supported.

From the result, the direction of the relation between external auditor's tenure/experience with whistle-blowing intention is negative, meaning that the higher external auditor's tenure/experience will lower the intention to blow the whistle. The strength of relation and P-value between external auditor's tenure/experience with whistle-blowing intention is 0.123 (Scenario 1), 0.103 (Scenario 2), 0.111 (Scenario 3), and 0.160 (Scenario 4). The P-value is not significant. It implies that there is no significant relationship between external auditor's tenure/experience and whistle-blowing intentions. Mbuki (2015) found that the least experienced auditors are more likely choose not to disclose misconduct to the higher authority. Ahmad et al. (2013), stated that least tenure/experienced external auditors are likely in whistle-blowing than more tenure/experienced external auditors. This statement support result of the non-significant relationship between external auditor's tenure/experience and intention of whistle-blowing. The tenure/experience does not influence external auditor's whistle-blowing intention. Thus, hypothesis 3 is not supported.

7. Conclusion

This study's first research question are whether external auditor's age influence intention of whistle-blowing. Based on the findings, external auditor's age does not influence intention of whistle-blowing. Therefore, hypothesis 1 not supported. The second research question is whether external auditor's gender influence intention of whistle-blowing. Throughout the findings, external auditor's gender does influence intention of whistle-blowing. Therefore, hypothesis 2 is supported. The third research question is whether external auditor's tenure/experience influence intention of whistle-blowing. The finding shows that external auditor's tenure/experience does not influence intention of whistle-blowing. Thus, hypothesis 3 is not supported.

These findings could be a significant contribution for the associated organisations to focus more on the factors that will influence the intention of whistle-blowing. By using this information, professional bodies and audit firms can improve their policy structure, thus increasing the rate of whistle-blowing. Their policies can be improved by taking into account of external auditors' demographic factors in the making of reporting channels. Furthermore, the Malaysia Anti-Corruption Commission is built due fight against the corruptions. They could also use the result of this study to further improve their security in corruption cases reported in Malaysia by providing better protection to female as they are more willing to blow the whistle.

Effective action can be carried out by the newly launched programme by the commission's new programme which is Sahabat Gerakan Revolusi Anti Rasuah (GERAH).

As in any whistle-blowing studies, this study is not without its own limitations. First, all data obtained from one source consisting of the external auditors. This may raise some concern about the validity and generalisability of the findings. As this study relies entirely on the on the accuracy and honesty of the respondents. Therefore, the decision for the external auditor to blow the whistle is a personal experience that can only be captured through their intentions.

This study offers a few suggestions and recommendation for the future researchers. The future study should find or use more variables from this study of the external auditor's demographic factors to determine or to continue this research to gain more data regarding the whistle-blowing intentions. As this study only explores certain variables, further studies need to be conducted in examining other potential variables that may enhance external auditors' towards the whistle-blowing intentions. Future research should consider using qualitative approaches such as interviews.

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