

**DETERMINANTS OF EXTERNAL AUDITORS'
WHISTLEBLOWING INTENTIONS IN
MALAYSIA**

TUAN MASTINIWATI BINTI TUAN MANSOR

**MASTER OF SCIENCE
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The issue of whistleblowing has gained more attention over the years, by reason of an increasing number of corporate scandals within and outside Malaysia. Despite extensive research undertaken on this issue globally, there is lack of empirical studies in the Malaysian context, especially whistleblowing in the auditing profession. Therefore, the study examined the whistleblowing intention of external auditors in Malaysia and the factors influencing this intention. The study adopted the Theory of Planned Behavior (TPB) as a grounded theory by developing a multi-component model of attitude, subjective norms, and perceived behavioural control. The study proposed professional factors of professional commitment and independence commitment, which were hypothesized to be key factors in intention to whistleblow among external auditors. These factors were incorporated with perceived organizational support as an organizational factor. Data were collected using a structured questionnaire that was sent by post to external auditors throughout Malaysia. Participants were selected using a convenience non-probability sampling technique. A total of 274 responses were analysed. SmartPLS version 3.2.8 was used to test the relationships between the constructs. The results confirmed that professional factors can increase external auditors to whistleblow. Professional commitment, independence commitment, subjective norms and perceived behavioural control had a positive influence on whistleblowing intention. However, attitude and perceived organizational support did not support the relationship with whistleblowing intention.

The findings have implications to the theory and the practice especially to the auditing profession because they provide a better understanding of the factors that influence the whistleblowing intention among external auditors in Malaysia. The results of the study are also significant to the professional bodies and the policymakers in developing suitable ethics requirements to the codes of professional conducts to increase the awareness of their members to be a whistleblower and promote the whistleblowing environment that can motivate them to expose any wrongdoings without fear.

Abstrak tesis yang dikemukakan kepada Senat Universiti Malaysia Terengganu sebagai memenuhi keperluan untuk Ijazah Sarjana Sains

**FAKTOR-FAKTOR PEMBERIAN MAKLUMAT DI KALANGAN
JURUAUDIT LUAR DI MALAYSIA**

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2020

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Isu pemberian maklumat telah mendapat lebih perhatian sejak bertahun-tahun, disebabkan oleh peningkatan jumlah skandal korporat di dalam dan di luar Malaysia. Walaupun terdapat kajian yang meluas mengenai isu ini di peringkat global, namun di dalam konteks Malaysia masih terdapat kekurangan mengenai kajian ini, terutamanya pemberian maklumat dalam profesion pengauditan. Oleh itu, kajian ini mengkaji niat pemberi maklumat juruaudit luar dan faktor-faktor yang mempengaruhi niat ini. Kajian ini menggunakan Teori Perancangan Yang Dirancang (TPB) sebagai teori asas dengan membangunkan model pelbagai sikap, norma subjektif, dan kawalan tingkah laku. Kajian ini telah mencadangkan faktor profesional iaitu komitmen profesional dan komitmen kebebasan, yang telah dihipotesiskan sebagai faktor utama dalam niat untuk memberi maklumat dikalangan juruaudit luar. Faktor-faktor ini digabungkan dengan faktor organisasi iaitu sokongan organisasi. Data dikumpul menggunakan soal selidik berstruktur yang telah dihantar melalui pos kepada juruaudit luar di seluruh Malaysia. Peserta telah dipilih menggunakan teknik pensampelan mudah. Sejumlah 274 data dianalisis menggunakan SmartPLS versi 3.2.8 untuk menguji hubungan antara konstruk. Kajian ini mengesahkan bahawa faktor profesional boleh meningkatkan niat juruaudit luar untuk memberi maklumat. Komitmen profesional, komitmen kebebasan, norma subjektif dan kawalan tingkah laku mempunyai pengaruh positif terhadap niat pemberi maklumat. Bagaimanapun, sikap dan sokongan organisasi tidak menyokong hubungan dengan niat pemberian maklumat. Penemuan ini mempunyai implikasi

kepada teori dan praktis terutamanya kepada profesion pengauditan kerana mereka dapat memahami dengan lebih baik mengenai faktor-faktor yang mempengaruhi niat pemberi maklumat di kalangan juruaudit luar di Malaysia. Hasil kajian ini juga penting kepada badan profesional dan pembuat dasar dalam menentukan etika dan peraturan yang sesuai dalam kod etika profesional untuk meningkatkan kesedaran anggotanya untuk menjadi pemberi maklumat dan dapat memberikan motivasi kepada mereka untuk mendedahkan sebarang kesalahan tanpa rasa takut.