

## THE DEGREE OF WHISTLEBLOWING INTENTION AND ITS DETERMINANTS AMONG HALAL FOOD MANUFACTURING EMPLOYEES

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### ABSTRACT

*Any fraud or wrongdoing that occurs in the halal food industry can have a severe impact on the safety and integrity of halal food products. Whistleblowing is one of the methods that can be used to combat fraudulent halal food and food safety issues. Some illegal, unsafe, or unethical behaviour may not be discovered by top management or Halal authorities. The safety and integrity of Halal food industry depend on the honesty of the food producers. Hence, whistleblowing is encouraged and should be practiced to counter the possibility of Halal food fraud occurrence. The purpose of this research is to determine the level of whistleblowing intention among employees of Halal certified food manufacturing companies and assess the level of factors influencing this intention (attitude, subjective norm, perceived behavioural control, perceived organizational support, religious obligation, knowledge, personal cost reporting, personal responsibility, and seriousness of wrongdoing). The survey was collected among 210 of employees of Halal certified food manufacturing companies in Selangor via a structured questionnaire. The results revealed that the level of whistleblowing intention among employees is very good and most means scores of the factors influencing employee's decision to whistleblow are positive and favourable. The low mean score for personal cost reporting suggests minimal perceived personal costs associated with whistleblowing. Recommendations to implement whistleblowing system as food fraud prevention needs to be explored as employees' intention was positive. Suggestions are also presented to ensure that reporting any wrongdoing within companies has a positive effect in preventing such incident.*

**Keywords:** Whistleblowing, food safety, Halal food industry, Halal employees

## **1. INTRODUCTION**

Malaysia is known for being the worldwide Halal hub. Malaysia has dominated the Global Islamic Economic Indicator (GIEI) for nine years (Dinar Standard, 2022). One of the few nations that supports national Halal development, including certification, is Malaysia. Halal products with JAKIM certification are considered safe, high-quality, and nutritious (Malaysian Standard, 2019). JAKIM Halal logo indicates that the product is Halal and *toyyib*. MS1500:2019, a Malaysian food industry standard, states that Halal foods and beverages should be clean, safe, and healthy and must not contain anything *shubhah*. Halalan *toyyiban* applies to multiple contexts including food, beverages, cosmetics, pharmaceuticals, trade and financial services, logistics, social and business interactions, and investment (Malaysian Standard, 2019).

Consumers choose Halal products because the logo indicates both quality and Halal accreditation. This is crucial since customers cannot independently verify Halal designation nor food quality (Damit et al., 2017). Additionally, consumer awareness of Halal products is fuelling the growing demand for them. However, today's Halal issues may make the public and government more sensitive (Abd Razak et al., 2020; Damit et al., 2017; Farhan et al., 2021). Hence, Halal industry stakeholders must increase their efforts and streamline measures to address Halal concerns and maintain consumer trust.

Islam is very concerned about the food eaten by Muslim. It is an obligation for every Muslim to eat Halal food. Halal food is mandatory in Islam; however, it is more susceptible to fraud and adulteration compared to non-Halal food. (Fuseini et al., 2017; McElwee et al., 2017). Due to the complexity of the Halal supply chain and strict criteria for sourcing products and services, Halal food items should be protected as they become more prevalent in food industries (Supian, 2016). Whistleblowers are vital to the safety and integrity of the Halal food due to halal food susceptibility to fraud. Hence, this article aims to determine the level of whistleblowing intention among employees of Halal certified food manufacturing companies. It also aims to assess the degree of factors impacting this intention (attitude, subjective norm, perceived behavioural control, perceived organisational support, religious obligation, knowledge, personal cost reporting, personal responsibility, and seriousness of wrongdoing).

## **2. LITERATURE REVIEW**

The term "whistleblowing" refers to the act of reporting wrongdoing within an institution. According to Collins English Dictionary (2023),

whistleblowing is the practice of informing on someone or putting a stop to something. It is the act of revealing organisational wrongdoing or the perception of such wrongdoing and reporting it to the proper authorities (Near & Miceli, 1995). According to Miceli and Near (1994), whistleblowing involves three issues:

- i. A person who committed an unethical act or activity
- ii. Someone who witnesses and reports it
- iii. Person who got the report.

Whistleblowing is a valuable tool, and its application should be encouraged inside companies and organizations. Soon and Manning (2017) noted that whistleblowing helped companies discover, prevent, and mitigate illegal activities by early internal detection. Criminal activity can taint a company's processes, leading to problems with food safety, financial losses, and damage to the company's ethics, reputation, trust, and brand value (Soon & Manning, 2017). This research is focusing on the whistleblowing intention among Halal certified food manufacturing employees. Their level of intention to report or not any occurrence of wrongdoing, illegal acts or fraud within their needs to be studied to improve the whistleblowing system and enhance more protection towards whistleblowers.

To promote whistleblowing in the Halal industry, Malaysia's government has put in place several initiatives. Whistleblowers can report any alleged infractions of Halal standards and regulations by calling a special hotline or sending an email to the Malaysian Islamic Development Department (JAKIM), which is in charge of Halal certification throughout the nation. Nestle Malaysia is one of the companies in Malaysia that has a whistleblower system in place. Nestle's Speak Up system is a Nestle's global whistleblowing system that allows employees to report any concerns or misconduct related to the company's Halal food products. The system includes multiple reporting channels, such as a tollfree hotline, an online portal, and a dedicated email address. Nestle also provides protection and support for whistleblowers, by including measures to ensure confidentiality, non-retaliation, and legal assistance (Nestle, 2023).

## **2.1 Whistleblowing and Halal Food Industry**

The salmonella outbreak in the United States in 2018, which was caused by contaminated peanuts, is an example of an external entity blowing the whistle on existing problems related to the production and processing of food. A recall of more than 3,600 peanut products was ordered by the Food and Drug Administration (FDA) after information revealed by Kenneth Kendrick about

working conditions at the factory of the Peanut Company of America. The incident that took place prompted the United States of America (USA) to encourage whistleblowers to notify any illegal actions in companies by incorporating the whistleblower protections into the Food Safety Modernization Act (FSMA) of 2011 (Moy, 2018).

Those who blow the whistle to protect the health and safety of consumers and the integrity of the food supply are considered heroes. Whistleblowers are needed in the Halal industry for the same reason they are needed in the food industry. Halal food terrorism, which is the deliberate contamination of Halal food with haram chemicals with the objective of disturbing social, economic, and political stability or otherwise generating terror or panic, is a serious threat to consumer safety and the local, regional, and global Halal ecosystems (Abd Razak et al., 2020). Therefore, it is important to take steps to prevent Halal food terrorism and to protect consumers and the Halal food industry.

The production and processing of food products that adhere to Islamic dietary laws, or Halal food, is not exempt from unethical or fraudulent conduct. In fact, the Halal food industry has seen several cases of food fraud and mislabelling, raising questions about the security and veracity of Halal food items. Whistleblowers are therefore essential in exposing these immoral and illegal acts in the Halal food sector. For instance, a huge controversy involving the mislabelling of Halal meat products—which had been certified as Halal while containing non-Halal ingredients—was revealed in 2015 by a whistleblower in Malaysia (Chuah, et al. 2015). The controversy resulted in some companies losing their Halal certification; it may raise concerns about the halal industry's credibility.

In addition, ethical and reputable food companies run the risk of having their profit-sharing rights taken away because unethical food companies could sell their products at lower prices (and are doing so). Unsafe and illegal practises could impact customers monetarily, healthily, and nutritionally (Moy, 2018). It is not just up to the food industry to make sure their products are safe and sound. The governments, law enforcement agencies, and the media all have a hand in ensuring that food is as good as it claims to be. A safe and transparent food supply, for example, requires the government to enact and enforce food laws. The media on the other hand need to alert the public about unsafe and fraudulent food products (Moy, 2018).

## **2.2 Islam and Whistleblowing**

Islamic principles emphasize the importance of honesty, transparency, and accountability in all aspects of life, including in business and commerce. In

the context of the Halal food industry, these principles can be applied in several ways to address the issue of unethical practices and fraudulent activities. For instance, Islamic dietary laws require that food products be produced and processed in a manner that is Halal, or permissible, for Muslim consumption. This includes specific requirements for the slaughter of animals, the use of certain ingredients, and the avoidance of contamination with non-Halal substances. Whistleblowers who report violations of these requirements are upholding the principles of honesty and transparency by exposing any illegal or unethical activities that could compromise the integrity of Halal food products.

According to Zainuddin and Zahari (2018), whistleblowing is encouraged in Islam because it serves the public interest (*maslahah 'ammah*) and helps bring about the five objectives of *Maqasid Shariah*. Reporting wrongdoing is an important part of performing the *hisbah* obligation to promote justice (*'adalah*). There are several authors who suggest that reporting wrongdoing to authorities is a religious obligation that Allah (SWT) has placed on all Muslims. Yet, to protect society from additional damage, whistleblowing must be done in a responsible manner. According to Qudus and Fahm (2019), to fulfil the obligation of whistleblowing, one must have knowledge before exposing wrongdoing, compassion while engaging in the practise, and patience after the duty has been carried out.

### 3. MATERIALS AND METHODS

This study was conducted in Selangor. According to the Department of Islamic Development (2021), Selangor has the highest number of Halal certified food manufacturing companies. A set of self-completed questionnaire had three sections was developed. Section A intended to gather respondent's demographic information. Section B measured the respondents' intention to whistleblow, and Section C aims to evaluate the factors that influence respondents' intentions to blow the whistle. All items were measured using Likert scale. The items were developed based on the previous literature and were pre-tested. Total of 210 of respondents were selected through non-probability sampling (convenient) to participate in this study. The respondents were scoped under the Halal companies that are under the scheme of MS1500:2019.

## 4. RESULTS AND DISCUSSION

### 4.1 Socio-demographic

The total number of respondents in this study was 210 respondents. The demographic profile in this study has been structured based on six characteristics, as shown in Table 1: gender, age, education level, position, length of tenure, and nature of employment. The profile of the respondents is a group of 210 individuals from 10 Halal certified food manufacturing companies in Selangor. There is roughly equal representation of males (49%) and females (51%). The number of female respondents (n= 107) is slightly more than the male respondents (n=103). In term of age, the highest frequency belonged to the age of 21-30 years old which is 90 (42.9 %). It is followed by age from 31-40 years old with value 88 (41.9%), then the age of less than 20 years old, 41-50 years old and 51-60 years old with value 6 (2.9%), 23 (11%) and 3 (1.4%) respectively.

The education level of the respondents is varied, with majority are come from the diploma holders which is 71 (35.2%), then followed by bachelor's degree 64 (30.5 %), certificate 62 (29.5%), master's degree 8 (3.8%) and PhD 2 (1%). Most respondents are in supervisory positions (n=159, 75.7%), while non-supervisory employee is 51 (24.3%). Most respondents have tenure of 1-5 years (n=100, 47.6%). Most respondents are in permanent employment (n=194, 92.4%), with a small percentage in contract (2.9%) or part-time (4.8%) employment.

**Table 1.** Demographic profile of respondents

Characteristics	Items	Frequency	Percent (%)
<b>Gender</b>	Male	103	49.0
	Female	107	51.0
<b>Age</b>	Less than 20 years old	6	2.9
	21-30 years old	90	42.9
	31-40 years old	88	41.9
	41-50 years old	23	11.0
	51-60 years old	3	1.4
	<b>Education Level</b>	Certificate	62
	Diploma	74	35.2
	Bachelor's degree	64	30.5
	Master's degree	8	3.8
	PhD	2	1.0
<b>Position</b>	Non-supervisory employee	51	24.3
	Supervisory employee	159	75.7
	Less than 1 year	29	13.8

<b>Length of tenure</b>	1-5 years	100	47.6
	6-10 years	47	22.4
	11-15 years	24	11.4
	More than 16 years	10	4.8
<b>Nature of employment</b>	Permanent	194	92.4
	Contract	6	2.9
	Part-time	10	4.8

#### 4.2 Descriptive Analysis of main constructs

Descriptive analysis gives an insight into the data distribution. By providing a baseline understanding of the data, it prepares the researcher for further advanced statistical analyses. Descriptive provides insights on different constructs included in the study. The dependent variable, the level of whistleblowing intention among respondents, was described by the mean score value based on a 7-point Likert scale. The variable was evaluated based on study by Pimentel (2019). Meanwhile, a 5-point Likert scale was used to measure the independent variables of attitude, subjective norm, perceived behavioral control, perceived organizational support, religious obligation, knowledge, personal cost reporting, personal responsibility, and seriousness of wrongdoing (Pimentel, 2019; Ab Latif et al., 2017). The description of each construct is given in the following sub-sections. All statements in the survey were analyzed and described with the mean score and standard deviation. The agreement levels of different Likert scales used in this article are presented in Table 2.

**Table 2.** Analysis of Likert Scale (Mean Score)

Likert Scale	Mean score	The level of agreement	Source
<b>Seven</b>	1.00-1.85	Very bad	Pimentel (2019)
	1.86-2.71	Rather bad	
	2.72-3.57	Bad	
	3.58-4.43	Neither good nor bad	
	4.44-5.29	Good	
	5.30-6.15	Rather good	
	6.16-7.00	Very good	
<b>Five</b>	0.00-1.79	Very low	(Pimentel, 2019; Ab Latif et al., 2017)
	1.80-2.59	Low	
	2.60-3.59	Moderate	
	3.40-4.19	High	
	4.20-5.00	Very high	

#### 4.2.1 Internal Whistleblowing Intention

Table 3 presents the descriptive analysis of the scores on the internal whistleblowing intention among surveyed employees. Respondents were asked to rate how hard they would try to do various actions if they found such wrongdoing. The actions include reporting it to the appropriate persons within the organization (B1), using the reporting channels inside of the organization (B2), letting upper level of management know about it (B3), and telling my supervisor about it (B4).

**Table 3.** Whistleblowing Intention among Employees

Item	Statement	Mean	Standard deviation
<b>If you found any wrongdoing concerning Halal food production in your workplace, how hard would you try to do the following?</b>			
<b>B1</b>	Report it to the appropriate persons within the organization	6.33±	0.866
<b>B2</b>	Use the reporting channels inside of the organization	6.21±	0.895
<b>B3</b>	Let upper level of management know about it	6.03±	1.062
<b>B4</b>	Tell my supervisor about it	6.19±	0.994
<b>Grand total</b>		<b>6.19±</b>	<b>0.799</b>

Table 3 shows that employees have a positive level of whistleblowing intention, with a positive overall mean value of 6.19. The statement B1 has the highest mean score (mean=6.33, SD =0.866). Meanwhile, the B3 (“let upper level of management know about it”) statement has the lowest mean score of 6.03 (SD=1.062). In general, compared to the other options employees feel less certain to let the top management know about any wrongdoing occurred. This is consistent with the previous finding by Vandekerckhove and Phillips (2017) who indicated that 52% of whistleblowers first raised their concern with their immediate manager, compared to 22% with upper management.

The reasons why employees may be reluctant to report to upper management compared to their direct supervisor can be varies. For example, employees may believe that reporting mechanisms in place for upper management are ineffective or too bureaucratic. It is also possible that in cultures with high power distance, such as Malaysia (Hofstede Insights, 2023), reporting to a direct supervisor may be preferred over reporting to upper management. This is because individuals in high power distance cultures may have a strong respect for hierarchy (Dai et al., 2022; Daniels & Greguras, 2014; Khatri, 2003). Therefore, employees may feel more comfortable approaching their direct



supervisor than the upper management.

Nevertheless, it is important for organizations to provide multiple channels for employees to report wrongdoing, as different individuals may have varying comfort levels and preferences. Furthermore, research has shown that the whistleblowing process often involves multiple internal attempts (using different channels) before an external report is made (Vandekerckhove & Phillips, 2017). According to MacDougall (2016) it is preferable for organizations to handle concerns internally, as external whistleblowing can be harmful to both the organization and the whistleblower; it may not necessarily benefit society as a whole. Having the support of upper management, reliable channels, or the appropriate person in place can encourage employees to report misconduct (Cialdini & Goldstein, 2004; Kovacevic et al., 2022; May-Amy et al., 2020).

#### 4.2.2 Attitude

The level of the attitude of employees towards whistleblowing is evaluated based on the overall value of the mean score. Ajzen (2002) suggested that measuring attitude should include both affective (feeling) and instrumental (benefits; functions) components. The statements "a wise idea", "beneficial" and "helpful" are examples of instrumental attitude, which means that people view the act of reporting any wrongdoing to an end and they believe that reporting any wrongdoing is a wise idea and helpful for the society. While the statements "a pleasant experience", "exciting" and "enjoyable" are examples of affective attitude, which means people view the act of reporting any wrongdoing as an end, they also believe that reporting any wrongdoing is a pleasant and enjoyable experience. Table 4 shows the descriptive analysis of the mean score on the attitude of employees toward whistleblowing.

**Table 4.** Attitude of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
<b>In my view, reporting any wrongdoing concerning Halal food production in my workplace would be;</b>			
<b>Instrumental</b>			
C1	A wise idea	4.64±	0.529
C2	Beneficial	4.59±	0.591
C3	Helpful	4.61±	0.545
	<b>Overall value</b>	<b>4.61±</b>	<b>0.500</b>
<b>Affective</b>			
C4	A pleasant experience	4.37±	0.748
C5	Exciting	4.11±	0.822
C6	Enjoyable	4.18±	0.814

<b>Overall value</b>	<b>4.22±</b>	<b>0.665</b>
<b>Grand total</b>	<b>4.46±</b>	<b>0.456</b>

Based on the table above, the grand total value for attitude toward reporting any wrongdoing concerning Halal food production in a workplace is 4.46 (SD=0.456), indicating a positive attitude towards reporting such incidents. The responses for the individual statements show that the participants view reporting any wrongdoing as a wise idea (Mean =4.64, SD = 0.529), beneficial (Mean =4.59), and helpful (4.61). However, the responses for the statements "a pleasant experience" (4.37), "exciting" (4.11), and "enjoyable" (4.18) are lower, indicating that the participants do not view reporting any wrongdoing as a particularly enjoyable or exciting experience.

Overall, the findings suggest that the participants have a positive instrumental attitude towards reporting any wrongdoing concerning Halal food production in their workplace, but do not view it as a particularly pleasant or exciting experience. In other words, this may suggest that the participants see the importance of reporting such incidents but do not necessarily perceive the process as enjoyable. The respondents may view whistleblowing as a serious matter due to the prevalence of reprisal and retaliation against whistleblowers (Nurhidayat & Kusumasari, 2017) even if whistleblowing is good. As Alleyne et al. (2017) stated, whistleblowing will improve the workplace, reduce fraud, and increase openness, accountability, and morality. In Halal context, whistleblowing is perceived as a beneficial in preventing harm to companies, maintaining Halal integrity, and combating Halal food fraud and toyyib (food safety).

### 4.2.3 Subjective Norm

The level of the subjective norm of employees towards whistleblowing is evaluated based on the overall mean score. Table 5 shows the descriptive analysis of the score on the subjective norm part. Kashif et al. (2017) divide subjective norm into injunctive norm and descriptive norm. Injunctive norm reflects the perceived social pressure to conform to a behaviour. Descriptive norm, on the other hand, reflects the perceived commonness of the behaviour among others or the perception of how most people in a group behave in a particular situation. In this context, an individual perception on whether most people in their company do report any wrongdoing concerning Halal food production in the workplace.

**Table 5.** Subjective Norms of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
<b>Injunctive norm</b>			
D1	The people closest to me (life partner /family /anybody) would approve of my intention to report any wrongdoing concerning Halal food production in my workplace	4.21±	0.970
D2	Most people in this company would approve my intention to report any wrongdoing concerning Halal food production in my workplace	3.92±	0.995
D3	My work colleagues would approve my intention to report any wrongdoing concerning Halal food production in my workplace	4.08±	0.844
	<b>Overall value</b>	<b>4.07±</b>	<b>0.823</b>
<b>Descriptive norm</b>			
D4	Most people in this company report any wrongdoing concerning Halal food production	3.77±	0.990
D5	My work colleagues report any wrongdoing concerning Halal food production	3.96±	0.869
	<b>Overall value</b>	<b>3.87±</b>	<b>0.865</b>
	<b>Grand total</b>	<b>3.99±</b>	<b>0.771</b>

The findings in Table 5 suggest that employees have a relatively positive view of their colleagues' and loved ones' approval of reporting any wrongdoing concerning Halal food production. The overall mean value of the injunctive norm is 4.07 (SD = 0.823), indicating that employees generally believe that those close to them and their colleagues would support their intention to report any wrongdoing. On the other hand, the descriptive norm reveals a slightly lower mean value of 3.87 (SD = 0.865), indicating that employees have lower perceptions of their colleagues' and colleagues' actual reporting behaviour of any wrongdoing in the workplace. The rarity of whistleblowing in the workplace could explain why the injunctive norm is higher than the descriptive norm. Individuals may have a higher perception of what is appropriate or expected behaviour but may not witness actual examples of whistle-blowers in practice. According to Nicholls et al. (2021), whistleblowing is a relatively uncommon behaviour. In fact, whistleblowing has only been experienced by a small number of people.

#### 4.2.4 Perceived Behavioural Control

The level of the perceived behavioural control employees on whistleblowing is evaluated based on the overall value of the mean score reported by the respondents. Table 6 shows the descriptive analysis of the score

on the perceived behavioural part. The data on perceived behavioural control (including self-efficacy and perceived controllability) in reporting any wrongdoing concerning Halal food production in a workplace indicates that employees generally have a positive view of their own abilities and control over the situation (mean =4.22, SD=0.559).

**Table 6.** Perceived Behavioural Control of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
<b>Self-efficacy</b>			
E1	I am confident that I can report any wrongdoing concerning Halal food production	4.32±	0.718
E2	I am confident that I can overcome the barriers that prevent me from report any wrongdoing concerning Halal food production	4.05±	0.756
E3	I believe I have the ability to report any wrongdoing concerning Halal food production	4.23±	0.674
<b>Overall value</b>		<b>4.20±</b>	<b>0.652</b>
<b>Perceived controllability</b>			
E4	It is up to me whether I can afford to report or not to report any wrongdoing concerning Halal food production	4.32±	0.676
E5	I have enough control to report the wrongdoing concerning Halal food production	4.21±	0.741
E6	Reporting of any wrongdoing concerning Halal food production is completely out of my control <sup>*a</sup>	4.20±	0.733
<b>Overall value</b>		<b>4.24±</b>	<b>0.350</b>
<b>Grand total<sup>*b</sup></b>		<b>4.22±</b>	<b>0.559</b>

<sup>\*a</sup>Reversed-item; <sup>\*b</sup>The overall and grand value were calculated based on the reversed mean value of E6 (Mean = 1.80, S.D =0.733)

The mean scores for self-efficacy (E1, E2, and E3) show that employees have confidence in their ability to report any wrongdoing (mean=4.20, SD=0.652). They were also confident on their ability to overcome the barriers that might prevent them from doing so (mean=4.05, SD=0.756). Additionally, employees believe that they can report any wrongdoing (mean=4.23, SD=0.674). On the other hand, the mean scores for perceived controllability (E4, E5, and E6) indicate that employees have a positive view of their control over the situation (mean=4.24, SD=0.350). They believe that it is up to them whether they report the wrongdoing or not (mean=4.32, SD=0.676), that they have enough control to report the wrongdoing (mean=4.21, SD=0.741), and that reporting of any wrongdoing is not completely out of their control (mean=4.20, SD=0.733).

#### 4.2.5 Perceived Organizational Support

The level of the perceived organizational support of employees is evaluated based on the overall value of the mean score reported by the respondents. From Table 7, it could be clearly seen that the overall mean value for the perceived organizational support is high (mean=4.16, SD= 0.556).

**Table 7.** Perceived Organizational Support of Employees

Item	Statement	Mean	Standard deviation
F1	My organization strongly consider the goals and values of my work	4.36±	0.713
F2	Help is available from the organization when I have a problem	4.37±	0.701
F3	My organization cares about my opinions	4.20±	0.758
F4	My organization would forgive an honest mistake on my part	3.88±	0.836
F5	My organization shows very little concern for me	3.98±	0.748
	<b>Grand total*</b>	<b>4.16±</b>	<b>0.556</b>

\*The grand total was calculated based on the reversed mean value of F5 (Original mean=2.02, SD=0.748)

Overall, the respondents feel that their organization is supportive in various aspects, such as considering their goals and values (mean=4.36, SD=0.713), providing help when they have a problem (mean=4.37, SD=0.701), caring about their opinions (mean=4.20, SD=0.758), and being forgiving in case of an honest mistake (mean=3.88, SD=0.836). The highest mean value statement F2 is the highest and followed by F1 with value 4.37 and 4.36 respectively. This shows that the respondents perceived their companies' values, considered the goals, and readily helped them if they were in trouble. The item F5, "My organization shows very little concern for me" is a reverse item. The responses obtained for this question (mean = 3.98, SD = 0.748) indicate a higher level of perceived organizational support. The standard deviation of 0.748 suggests that the participants have a relatively consistent view on the level of concern shown by their organization. The lowest mean value is on the statement of F4 which is 3.88 (SD=0.836). Although the overall positive, compared to aspect of goals and values and facilitation, most respondents may feel less certain whether their organization will forgive or not of their honest mistake. Therefore, the company's top management could foster a culture of forgiveness to support combating wrongdoing and increasing workers' willingness to report any misconduct that occurs. This action is in line with what Yu et al. (2019) and Guchait et al., (2016) found and argued, which is that company owners and managers can enhance food safety whistleblowing among employees by

increasing their self-efficacy through open leadership, error management, and a culture of forgiveness.

#### 4.2.6 Religious Obligation

The level of religious obligation of employees to report whistleblowing is assessed based on the overall value of the respondents' mean score. Table 8 shows the descriptive analysis of the score on the religious obligation.

**Table 8.** Religious Obligation of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
G1	I would feel guilty if I did not report any wrongdoing concerning Halal food production in my workplace	4.49±	0.672
G2	It would go against my principles not to report any wrongdoing concerning Halal food production in my workplace	4.34±	0.653
G3	It is a religious responsibility for me to report any wrongdoing concerning Halal food production in my workplace	4.58±	0.607
G4	I am religiously obliged to report any wrongdoing concerning Halal food production in my workplace	4.47±	0.627
<b>Grand total</b>		<b>4.47±</b>	<b>0.514</b>

The findings of the religious obligation to whistleblowing indicate that the participants have a strong sense of guilt and moral responsibility to report any wrongdoing concerning Halal food production in their workplace. The mean scores for the items "I would feel guilty if I did not report any wrongdoing" (mean=4.49, SD=0.672), "It would go against my principles not to report any wrongdoing" (mean=4.34, SD=0.653), "It is a religious responsibility for me to report any wrongdoing" (mean=4.58, SD=0.607), and "I am religiously obliged to report any wrongdoing" (mean=4.47, SD=0.627) are all relatively high, with a grand total mean of 4.47. The relatively low standard deviation (SD=0.514) suggests that the participants have a relatively consistent perception of their religious obligation to report wrongdoing.

In Islam, whistleblowing is one of the methods to prevent mistakes, misconduct, and reduce fraud. There is hadith that emphasized the importance of witnessing and addressing wrongdoing, that even a change of heart can make a difference. Abu Sa'id al Khudri (RA) said, I heard the Prophet PBUH said:

مَنْ رَأَى مِنْكُمْ مُنْكَرًا فَلْيُغَيِّرْهُ بِيَدِهِ، فَإِنْ لَمْ يَسْتَطِعْ فَبِلِسَانِهِ، فَإِنْ لَمْ يَسْتَطِعْ فَبِقَلْبِهِ، وَذَلِكَ أَضْعَفُ الْإِيمَانِ

*“Whosoever of you sees an evil, let him change it with his hand; and if he is not able to do so, then [let him change it] with his tongue; and if he is not able to do so, then with his heart — and that is the weakest of faith.”*

(Hadith narrated by Muslim, chapter of Amr Makruf Wa Nahyu An Mungkar, Vol. 1, p. 50 and Hadith No. 49 & 78)

According to al-Nawawi, this hadith shows that evil should be addressed through action (hands), words and advice and accompanied by a sense of strong disapproval or hatred towards wrongdoing. He added, Qadi Iyadh, stated that this hadith is the basis for actions to prevent evil in various ways, including expressing strong disdain and detestation towards sinful and abhorrent acts. Thus, it is the obligation of every Muslim to remind each other to do good and prevent wrongdoing.

An employee's duty to report wrongdoing goes beyond mere responsibility to the appropriate authorities. It also encompasses a religious obligation, where individuals are accountable to both the worldly and divine consequences of their actions in this life and the next. This highlights the significance influence of religion in shaping individuals' attitudes towards whistleblowing, and how it can be leveraged as a positive driving force towards promoting transparency and accountability in Halal food production companies.

#### 4.2.7 Knowledge

The level of the knowledge of employees on whistleblowing is evaluated based on the overall value of the mean score. Table 9 shows the descriptive analysis of the score on the knowledge part.

**Table 9.** Knowledge of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
H1	I feel that I have sufficient knowledge about whistleblowing	3.53±	0.957
H2	I know appropriate procedure to whistleblow of any wrongdoing concerning Halal food production in my workplace	3.65±	0.950
H3	I have enough knowledge that Whistleblower Protection Act 2010 was enacted to encourage and facilitate disclosure of improper conduct	3.30±	1.019
H4	I know the difference between internal reporting and external reporting	3.71±	0.988

<b>H5</b>	I am aware of about what my right would be if I disclosed wrongdoing	3.93±	0.897
	<b>Grand total</b>	<b>3.62±</b>	<b>0.756</b>

The findings indicate that the participants' knowledge about whistleblowing and the associated procedures is moderate, with a mean score of 3.62 and standard deviation of 0.756. Item H1, "I feel that I have sufficient knowledge about whistleblowing" had a mean score of 3.53 (SD=0.957) suggests that some respondents may not feel fully confident in their knowledge about whistleblowing. The mean value for H2, "I know appropriate procedure to whistleblow of any wrongdoing concerning Halal food production in my workplace" is 3.65 (SD = 0.950), indicates that moderate awareness on the appropriate procedures to whistleblow in the workplace. Item H3, "I have enough knowledge that Whistleblower Protection Act 2010 was enacted to encourage and facilitate disclosure of improper conduct" had a mean score of 3.30 (SD=1.019). Some of the respondents may not be fully aware of the laws and regulations in place to protect whistleblowers. Item H4, "I know the difference between internal reporting and external reporting" had a mean score of 3.71 (SD=0.988). The mean value for H4, "I know the difference between internal reporting and external reporting" is 3.71± (SD=0.988), which indicates that most of the respondents have a good understanding of the distinction between internal and external reporting. Finally, item H5, "I am aware of what my rights would be if I disclosed wrongdoing" had a mean score of 3.93 (SD=0.897), which is the highest score among the five items. This suggests that most of the respondents are aware of their rights as whistleblowers. In conclusion, the results suggest that while participants have moderate knowledge about whistleblowing and its procedures, there is still room for improvement in terms of their understanding of the legal framework and their rights as whistleblowers.

Previous studies have indicated that employees may not feel motivated to report wrongdoing without sufficient knowledge. As Near and Miceli (1985) argue, even with the presence of whistleblower protections, individuals may be reluctant to report misconduct if they are unaware of how or where to do so. This emphasizes the importance of Halal companies providing their employees with adequate information and training on the topic of whistleblowing to foster a culture of transparency and accountability in the workplace. This is supported by Rachagan and Kuppusamy (2013), who advocate for the implementation of training programs for all employees to educate them on the proper procedures for reporting misconduct within the company without fear of retaliation.



#### 4.2.8 Personal Cost Reporting

The level of the personal cost reporting of employees on whistleblowing is evaluated based on the overall value of the mean score of responses. Table 10 shows the descriptive analysis of the score on the personal cost reporting.

**Table 10.** Personal Cost Reporting of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
I1	I will not be a whistleblower because the leader's power is very high and rigid	2.12±	0.998
I2	I do not want to be a whistleblower because my institution will make a retaliation to me	2.15±	0.984
I3	I do not want to be a whistleblower because the people involved in illegal, immoral, or prohibited practices in my institution might retaliate	2.17±	1.062
I4	I do not want to be a whistleblower if I am to be covered by the media	3.02±	1.369
<b>Grand total</b>		<b>2.36±</b>	<b>0.821</b>

The score for this factor is expected to be low as personal cost of reporting is referring to the employees' views on the risk of sanctions that he or she will receive when the fraud is reported (Kaplan et al., 2010). Therefore, employees may be less inclined to disclose fraud if they believe that doing so will cost them more personally. The findings from this survey however indicate that the participants have a low level of perceived personal cost when it comes to reporting whistleblowing. This is evidenced by the overall mean value of 2.36 (SD=0.821), which falls within the "strongly disagree" range.

The responses to the individual statements provide further insight into why participants may have a low perceived cost of reporting. For instance, statement I1, which relates to the perceived high and rigid power of leaders, had a mean score of 2.12 (SD=0.998). This suggests that participants do not view the leader's power as a significant obstacle to reporting any wrongdoing. Statement I2, which pertains to the possibility of retaliation from the institution, received a mean score of 2.15 (SD=0.984). This indicates that participants do not believe that retaliation from their institution would be a major hindrance to reporting wrongdoing. These findings are further supported by the scores for the other items, with the highest score (mean 3.02, SD =1.369) being for the statement "I do not want to be a whistleblower if I am to be covered by the media," which still only reflects a neutral level of agreement. This suggests that employees may be more concerned about media attention than retaliation from

either their institution or those involved in illegal or prohibited practices.

#### 4.2.9 Personal Responsibility

The level of the personal responsibility is evaluated based on the overall value of the mean score. Table 11 shows the descriptive analysis of the score on the personal responsibility part.

**Table 11.** Personal Responsibility of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
J	Please assess your level of personal responsibility for reporting any wrongdoing concerning Halal food production in your workplace	4.20±	0.722

The finding from the J item with a mean of 4.20 and standard deviation of 0.722 indicates that respondents have a very high level of personal responsibility for reporting any wrongdoing concerning Halal food production in their workplace. This suggests that individuals take their role in ensuring Halal food production seriously and are willing to take ownership and act when necessary to report any incidents of misconduct.

#### 4.2.10 Seriousness of Wrongdoing

The level of the seriousness of wrongdoing is evaluated based on the overall value of the mean score reported by the respondents. Table 12 shows the descriptive analysis of the score on the seriousness of wrongdoing part. The finding on the seriousness level of wrongdoing, as assessed by the mean value of 4.18 (SD=0.816), suggests that respondents consider the nature and severity of the wrongdoing in deciding to report it. A high level of seriousness in the wrongdoing is likely to increase the likelihood of employees reporting the issue, as they see it as their responsibility to ensure that serious misconduct is addressed.

**Table 12.** Seriousness of Wrongdoing of Employees Towards Whistleblowing

Item	Statement	Mean	Standard deviation
K	Please assess the seriousness level of wrongdoing in determining whether to report or not to report any wrongdoing concerning Halal food production in your workplace	4.18±	0.816
<b>Grand total</b>		<b>4.18±</b>	<b>0.816</b>

### 4.3 Overall findings

The findings of the study show that several factors influence the intention to report wrongdoing concerning Halal food production in the workplace and the internal whistleblowing intention (Table 13). As indicated in Table 13, the level of whistleblowing intention among respondents is very good. This indicated that most respondents show high intention to internally report any misconduct that occurs.

**Table 13.** The Level of Determinants Identified and Whistleblowing Intention

Factor	Overall Mean Score	Evaluation
<b>Independent variables</b>		
Attitude	4.46	Very High
Subjective Norms	3.99	High
Perceived Behavioural Control	4.22	Very High
Perceived Organizational Support	4.16	High
Religious Obligation	4.47	Very High
Knowledge	3.62	High
Personal Cost Reporting	2.36	Low
Personal Responsibility	4.20	Very High
Seriousness of Wrongdoing	4.18	High
<b>Dependent variable</b>		
Whistleblowing Intention*	6.19	

Note: \* refers for 7 Likert Scale criteria

Most of the factors influencing the intention to blow the whistle are positive with three variables for very high, four high evaluations and one with low level of evaluation. The highest of overall mean score is religious obligation, followed by attitude, perceived behavioural control and personal responsibility. Respondents rated seriousness of wrongdoing as high, followed by perceived organizational support, subjective norms, and knowledge. The lowest overall mean score is personal cost reporting.

Based on the mean scores, it can be observed that the respondents had a positive evaluation of all the factors influencing their intention to blow the whistle. Most of them agreed that whistleblowing is part of their religious obligation as proven from the value of overall mean score (4.47, very high). This

shows the influence of religion in guiding a person to be responsible. As Tieman and Hassan (2015) stated religion has a significant impact on believers' behaviour, lifestyle, and decision-making.

Overall, these findings suggest that the participants do not perceive a high personal cost to reporting whistleblowing. This is encouraging as it suggests that they may be more likely to report any wrongdoing that they witness in their workplace. Nevertheless, to further encourage employees to report wrongdoing, companies could consider measures to mitigate the perceived personal cost of reporting, such as providing clear guidelines on whistleblower protection policies.

## **5. CONCLUSION**

Respondents of this descriptive study have very high level of whistleblowing intentions, with majority reported their willingness to report wrongdoing internally. The positive ratings for most factors (very high and high) that influence whistleblowing indicate a favorable environment for whistleblowing. The lower mean score for personal cost reporting suggests minimal perceived personal costs associated with whistleblowing. There are some limitations for this research since this study is descriptive in nature. The conclusions are limited to this specific context and sample. Therefore, further research is needed to explore the behavioural aspects of whistleblowing and to generalize the findings to other settings. This would allow the relevant authorities such as manufacturer, policy makers and regulators to make plans and strategies that best suit the employees in Malaysia specifically. The policy and regulation on whistleblowing play vital roles, and reform is needed in spreading the knowledge of whistleblowing. This could foster a culture of accountability and integrity within organizations for timely detection and reporting of wrongdoing.

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