HALALSPHERE

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Exploring factors behind whistleblowing intention among employees in the Malaysian halal food manufacturing sector

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Abstract

Whistleblowing serves as a crucial tool to enhance the security of the halal food supply chain. Despite its importance as a monitoring tool, research on whistleblowing intentions within halal-certified food companies has been limited. This study explores employee awareness and whistleblowing intentions by conducting semi-structured interviews with 16 informants and using thematic analysis guided by the Theory of Planned Behaviour (TPB). The findings show varying levels of employee awareness and knowledge of whistleblowing. Some employees have a clear understanding due to company policies and training, while others have an intuitive understanding of the concept despite limited exposure. As highlighted in the TPB, attitudes, subjective norms, and perceived behavioural control were found to influence whistleblowing intentions. Furthermore, factors such as organisational support, employee responsibility, religious obligation, seriousness of wrongdoing, knowledge, and the perceived authority of the complaint recipient also influenced whistleblowing decisions. These findings emphasise whistleblowing's complex interaction of individual, social, and organisational factors. While the whistleblowing framework is not new, this study's contribution lies in its application to halal-certified food companies, offering valuable insights for companies, regulators, policymakers, and academics in the halal sector.

1. Introduction

Nowadays, halal food products represent the primary sector of the halal industry. The halal market is no longer as niche as it was two decades ago. According to Abdullah (2018), the global halal market is estimated to reach an annual growth rate of 20%. This global market for around 1.8 billion Muslims worldwide has expanded beyond food and food-related products to other manufacturing sectors, including pharmaceuticals, cosmetics, health products, toiletries, medical devices, and service sectors (logistics, marketing, packaging, advertisement, and finance). Abdullah (2018) reiterates in his article that the increasing demand for halal products and services in Malaysia, with a population of around 35 million Muslims, is more than 60%.

The halal market has evolved significantly, shifting from primarily focusing on meeting Muslim communities' religious needs to attracting a broader audience. Increasingly, non-Muslim consumers are turning to halal products, driven by perceptions of cleanliness and hygiene that set them apart from conventional alternatives (Abderahman, Karim & Kevin, 2021; Abdul Talib *et al.*, 2008). This growing demand is reflected in the rise of halal-certified small and medium enterprises (SMEs), as highlighted in Abdullah's (2018) study, which shows an increase in the number of such businesses in Malaysia. The surge in halal-certified SMEs demonstrates the broader acceptance of halal products beyond religious considerations as they become more integrated into mainstream markets. This trend speaks to the evolving market and points to the economic opportunities for growth and job creation within the halal industry. As consumer awareness and demand for ethical products continue to rise, the halal market is poised for even more significant expansion in the future.

The potential benefits from local and global halal markets are vast, especially considering the strong demand for halal food. However, many of the key players in the industry come from non-Muslim-majority countries. For example, countries like New Zealand and Australia dominate the meat and poultry markets, leading the world in exporting halal meat. Similarly, Brazil and Argentina are the largest producers of poultry (Mujar & Hassan, 2016). Given this, Muslim-majority countries must recognise and capitalise on the global halal market's opportunities to secure leading positions. Collaboration among stakeholders—governments, academics, entrepreneurs, corporate industries, policymakers, and consumers—is essential to realise the market's potential.

One key step toward seizing these opportunities involves addressing the halal industry's issues and challenges. Among the most critical concerns are illegal, inappropriate, and fraudulent practices related to halal certification, food safety

and market regulation. As highlighted by Hauer (2017), some of the most notable fraud cases include using illegal dyes in chilli powder and adding melamine to high-protein feeds and milk-based products. A 2016 report by Chuah *et al.* (2016) revealed that 78.3% of processed meat products sold in Malaysia were incorrectly labelled, with only 21.7% accurately representing their content—additionally, Md. Ariffin *et al.* (2023) reported on an illegal meat cartel that affected Muslim consumers, as it involved repackaging meat imported from foreign countries, labelling it with a halal logo, and distributing it without approval from JAKIM officials. Another significant issue is the violation of food hygiene regulations, such as the tampering with food safety records, including slaughter dates, which was uncovered by whistleblowers (Hauer, 2017).

Loria (2017) reported that food fraud has cost the food industry around USD 30 to 40 billion annually. Not only does it lead to significant financial losses, but it also creates widespread panic, distress, and distrust among Muslim consumers. The lack of stringent regulations to tackle these issues exacerbates the situation. Consumers are increasingly sceptical about accepting halal-certified food products at face value, and food fraud harms not just the reputation of specific companies but also the halal industry as a whole. The erosion of consumer trust can potentially undermine the credibility of halal certifications, particularly in Malaysia.

Whistleblowing has emerged as a crucial countermeasure against the food industry's illegal, unethical, and fraudulent practices (Soon & Manning, 2017). According to Gerald Moy (2014), the International Labour Organisation (ILO) defines whistleblowing as the reporting of employees' illegal, dangerous, or unethical practices. In the context of the halal industry, whistleblowing is an essential tool to combat fraudulent and unethical practices, especially as the global halal market continues to expand rapidly. The financial losses and consumer distress caused by halal food fraud have undermined trust in halal certification systems, making it more difficult to ensure the integrity of halal products. Given these challenges, this study focuses on whistleblowing as a critical countermeasure. It aims to explore employee awareness and knowledge of whistleblowing in halal-certified food companies, using the Theory of Planned Behaviour to examine the factors that influence whistleblowing decisions—understanding how attitudes, social norms, and perceived control impact whistleblowing intentions will provide valuable insights into the behavioural drivers behind whistleblowing in the halal industry. Additionally, identifying other factors that affect whistleblowing will help formulate practical solutions to encourage reporting, thereby addressing the root causes of fraudulent practices and reinforcing trust in halal certifications.

2. Literature review

Whistleblowing is generally defined as the intentional revelation of information regarding significant activities perceived as dangerous, illegal, unethical, discriminatory, or otherwise indicative of misconduct. This revelation is typically made by current or former members of an organisation (Hersh, 2002). Whistleblowing can be considered internal or external, depending on the report's recipient. Internal whistleblowing occurs when misconduct is reported to individuals within the organisation, such as a direct supervisor (Zakaria *et al.*, 2016). Conversely, external whistleblowing occurs when misconduct is reported to third parties outside the organisation, such as the media, government officials, law enforcement, or concerned individuals (Zakaria *et al.*, 2016). Hayati and Wulanditya (2018) offer a broader definition, suggesting that a whistleblower can be any individual within or outside the organisation who possesses knowledge of the organisation's misconduct.

Companies often prefer internal whistleblowing to external whistleblowing to avoid reputational damage. Disclosing information to external parties can attract negative publicity and be perceived as a breach of employee obligations, violating written and unwritten contracts (Zhang *et al.*, 2009). In addition, whistleblowers may encounter legal repercussions, as external reporting can be viewed as a breach of loyalty to their employer. In some jurisdictions, such as Poland, this can result in dismissal or legal action against the whistleblower, complicating their careers (Kobroń-Gąsiorowska, 2022). In contrast, internal whistleblowing allows the company to manage issues discreetly, without external pressure, and address them before they escalate into more significant crises. Therefore, to prevent employees from reporting to external parties, transparent and accessible reporting channels must be available (Soon & Manning, 2017). Employees need to know how and where to report, with assurances that their information will be kept confidential.

Whistleblowing is now recognised as a vital component of food safety assurance and a last resort when other measures fail (Gerald Moy, 2014). Consequently, food manufacturers need strategies to ensure halal food safety, quality, and integrity and build trust in the expanding global halal industry (Loria, 2017). Halal-certified food companies benefit from early internal detection and prevention of illegal practices, avoiding issues like product recalls, profit loss, and damage to their reputation, trust, and brand value. This ensures that illegal and inappropriate practices in the halal food market and within companies can be addressed if not eliminated. Whistleblowers may resort to external reporting if reporting channels are absent or ineffective.

Ambali and Bakar (2013) highlight that awareness is the ability to perceive or be conscious of events, objects, or sensations, while knowledge refers to the understanding of a subject gained through experience or education. Awareness is the foundation upon which knowledge is built, and both are critical in fostering ethical practices within organisations. The effectiveness of whistleblowing as a tool for maintaining organisational integrity depends mainly on how well employees understand the processes and protections involved. When employees are aware of their rights and the available mechanisms, they are more likely to report unethical behaviour, thereby contributing to a culture of transparency and accountability, as Subaki *et al.* (2023) reported.

However, despite growing recognition of the importance of whistleblowing, research indicates that significant gaps in knowledge persist among employees. For instance, Subaki *et al.* (2023) highlight that many individuals are unaware of the formal processes and protections available for whistleblowers. This lack of awareness can deter employees from reporting misconduct, as they may fear legal repercussions, job loss, or social ostracism. Without a clear understanding of the whistleblowing process, employees may feel powerless or uncertain about how to proceed, leading to underreporting unethical behaviour.

Table 1: Demographic profile of informants

No.	Code	Position	Educational background	Food Industry Experience (Year)	Working in Current Position (Year)	Nature of business
1	AA_1	Admin Assistance	Diploma	>5	>5	Food
2	HE_1	Halal Executive	Degree	<2	<2	Food
3	IA_1	Inventory Assistance	Degree	<2	<2	Food
4	HE_2	Halal Executive	Degree	2 -5	2 -5	Food & beverages
5	HE_3	Halal Executive	Degree	2 -5	2 -5	Food & beverages
6	HE_4	QA cum Halal Executive	Degree	2-5	2-5	Beverages
7	HE_5	Halal Executive	Degree	2-5	2-5	Food
8	HE_6	Halal Executive	Degree	>5	>5	Food & beverages
9	C_1	Consultant Halal & Safety	Degree	2-5	>5	Consultation n
10	SHE_1	Senior Halal Executive	Degree	2-5	>5	Beverages
11	HoD_1	HoD, Ijazah Sarjana Muda Pengurusan Halal	Master	> 5	> 5	Education
12	HE_7	QA Executive	Degree	<2	2-5	Food
13	M_1	Manager, Sales & Marketing	Master	>10	>10	Food
14	D_1	Director	Master	> 10	> 10	Beverages
15	D_2	Director	Degree	>10	>10	Food
16	AD_1	Assistant Director	Degree	>10	>10	Food & beverages

Note: Code AA = Admin Assistance, AD= Assistance Director, C= Consultant, D= Director, HE= Halal Executive, HoD= Head of Department, IA = Inventory Assistant, M= Manager, SHE = Senior Halal Executive.

It is essential to recognise that knowledge alone is insufficient to encourage whistleblowing. Latan et al. (2019) point out that, despite increased awareness, fear of retaliation remains a substantial barrier to reporting misconduct. Even when employees are fully informed about the protections available to them, they may hesitate to blow the whistle if they believe their actions could result in negative consequences, such as being ostracised by colleagues, passed over for promotions, or even facing legal action. This suggests that a supportive environment is crucial for effective whistleblowing. Organisations must educate their employees and actively work to create a culture where whistleblowers are protected and valued.

The existing body of research on whistleblowing in Malaysia extensively examines factors influencing whistleblowing intentions across various sectors, including public organisations, government-linked companies (GLCs), and higher education institutions, emphasising personal, organisational, and legal dimensions. However, a critical gap remains in understanding whistleblowing within the halal industry despite Malaysia's role as a global hub—unique challenges, such as fraudulent halal certification and non-compliance with halal guidelines. While recent studies, like Yusoff (2023) and Abd Rashid et al. (2023), begin to explore whistleblowing intentions in halal contexts, these are limited in scope and lack qualitative insights. Moreover, the lack of awareness and understanding of whistleblowing mechanisms within halal-certified companies worsens the issue, highlighting the urgent need for research into employees'

whistleblowing intentions. This research should be grounded in both theoretical frameworks and the ethical complexities of the halal industry to promote accountability and restore trust in halal certification.

3. Materials and methods

Qualitative in-depth interviews were selected as the optimal method for gathering data on individual perspectives and experiences, particularly when exploring sensitive topics (Mack et al., 2005), such as whistleblowing. For this study, semi-structured interviews were conducted, guided by the Theory of Planned Behaviour (TPB) and informed by a literature review on whistleblowing. The interview protocol included questions on awareness and perceptions, experiences, and factors influencing whistleblowing, not only in line with TPB's focus on attitudes, subjective norms, and perceived behavioural control but also addressing other relevant factors that may impact employees' decisions to blow the whistle. Purposive sampling was employed as the sampling strategy. The informants included representatives from halal companies (n=14) and experts (n=2) to explore the factors influencing whistleblowing intentions comprehensively. Informants from halal companies were purposefully selected to ensure diversity in job positions and departments (e.g., halal executives, directors, administrators), capturing a wide range of perspectives and employee awareness and knowledge of whistleblowing. The interview sessions were recorded and transcribed, and thematic analysis was used to identify key themes within the

Table 2: Company profile of the informants from halal companies

Company	Nature of business	Company Type	Years of establishment	Company Category	No. of employees
A	Food	Private limited company	>15 years	Small enterprise	10-49
B	Food	Private limited company	>10 years	Small enterprise	10-49
C	Food	Private limited company	>20 years	Large enterprise	≥250
D	Food & Beverages	Private limited company	>20 years	Small enterprise	10-49
E	Food	Private limited company	>5 years	Small enterprise	10-49
F	Beverages	Private limited company	>5 years	Medium enterprise	50- 249
G	Food	Private limited company	>20years	Large enterprise	≥250
H	Food	Public limited company	>20years	Large enterprise	≥250
I	Beverages	Private limited company	>10 years	Large enterprise	≥250
J	Food	Private limited company	>20years	Large enterprise	≥250
K	Food	Private limited company	>20years	Small enterprise	10-49
L	Beverages	Private limited company	>10 years	Small enterprise	10-49
M	Food	Private limited company	>20 years	Large enterprise	≥250
N	Food & Beverages	Private limited company	>20 years	Large enterprise	≥250

data (Braun & Clarke, 2006). The Web version of ATLAS.ti was used to facilitate the data analysis.

4. Results and discussion

4.1 Informant demographic profile

The investigation into whistleblowing intentions was conducted among 16 informants (Table 1). The informants from certified companies included seven Halal Executives, one Senior Halal Executive, two Directors, one Assistant Director, one Manager, one Inventory Assistant, and one Admin Assistant. Additionally, perspectives from a halal consultant and an academician were included. Nine of the informants were female, and seven were male. Regarding educational background, most of the informants involved in this research have a degree (12) and a master's (3). One has a diploma. For working experience, most of the informants have been working in the food industry for 2–5 years; 3 have worked for more than 5 years; and 3 have worked in the food industry for less than 2 years. Meanwhile, 4 informants have worked in the food industry for more than 10 years.

The results from Table 2 indicate that most informants were from private limited companies (13 out of 14 companies) within the food or food and beverage sectors. Most of these companies have been established for over 10 years and fall into either small (with 10-49 employees) or large enterprises (with 250 or more employees). Only one company was classified as medium-sized enterprises. There was only one public limited company represented in the sample.

4.2 Awareness and knowledge about whistleblowing

The interview with employees from this industry reveals a spectrum of familiarity with the term 'whistleblowing' and its

implications. These interviews underscore the varying levels of awareness and the underlying understanding of the concept. This familiarity appears to be closely linked to their work environments, mainly whether their companies have established whistleblowing policies. For instance, employees from companies with formal whistleblowing mechanisms demonstrate a higher awareness and understanding of the term. An informant emphasises that "all staff know about whistleblowing'" due to the regular training sessions and email communications about the company's policy.

> "In my company, we have indeed implemented a whistleblowing policy; all staff know about this whistleblower; whistleblowing everyone knows. If we go in, we will have one training; even if there is no training, the company will blast an email to all staff regarding this whistleblowing." (HE_6)

Similarly, another informant notes that his familiarity with whistleblowing dates back to the beginning of his career 12 years ago, with the company reinforcing this knowledge annually.

> "Whistleblowing has been going on for a long time. When I first worked 12 years ago, there was already whistleblowing in the company. When we interviewed it ourselves, the people had already mentioned whistleblowing, so year to year, the basis was that they would remind us to warn us about the whistleblowing." (M_1)

This suggests that corporate culture and organisational policies play a crucial role in promoting awareness of whistleblowing. When companies actively engage their employees through training and policy reminders, they foster an environment

where whistleblowing is understood and, presumably, encouraged. This proactive whistleblowing education ensures that employees understand the term and can act on it if necessary. This aligns with previous research by Yu, Sirsat, and Neal (2019), which also demonstrated the positive impact of training programs on whistleblowing behaviours, specifically in food safety.

In contrast, some interviewees are less familiar with the term "whistleblowing" but demonstrate an understanding of the concept. For example, an informant admits she "had never heard" the term before the interview. However, she intuitively describes a process of reporting problems that aligns with the principles of whistleblowing.

> *"For me, we must understand who did the wrong thing and why. As far as my experience goes, even if there is a problem, we will discuss whether we should bring the information to the superiors. If we can settle between me and the supervisor, we will try if we take it to the higher-ups." (SHE_1)*

The interviews also reveal various whistleblowing experiences and applications among employees, illustrating the diversity of understanding and practice. One informant initially associates whistleblowing with the Malaysian Anti-Corruption Commission (MACC), indicating a connection between whistleblowing and external regulatory bodies. However, he later discusses its relevance in the context of "food defence," particularly when employees witness acts of "vandalism" or "sabotage" in the production process.

> *"... As an employee on the production floor, he will be a whistleblower when he sees someone doing vandalism, or he puts something in the food before it is processed, so he wants to sabotage. That is what I see in terms of food defence." (D_2)*

This example highlights how whistleblowing can be understood in different contexts, depending on the specific challenges and risks faced by the company. Another notable example is provided by an informant, who initially claims to have "never heard" of whistleblowing but later shares a personal anecdote about reporting a contractor for overcharging. Although this incident occurred outside his workplace, it demonstrates his understanding and willingness to act against wrongdoing. This suggests that even without formal training or policy, individuals may still engage in whistleblowing based on their values and experiences.

> *"I used to make a MACC report regarding the misuse of PTA (Parent-Teacher Association) money.:" (D_1)*

The variability in awareness and knowledge suggests that whistleblowing could effectively safeguard halal integrity across the industry. However, for this potential to be fully realised, it is crucial to continue educating and promoting whistleblowing among all employees, regardless of their background or prior experience. By equipping all employees with the knowledge and tools to report wrongdoing, the industry can better uphold its ethical standards and maintain the trust central to the halal certification. This proactive approach strengthens the integrity of the halal food industry and ensures that its operations are aligned with the highest ethical principles. In addition, Tarjo *et al*. (2018) assert that individuals who know whistleblowing can gain additional insights into whistleblowing. Their behaviour will shift from being unaware to being more concerned about whistleblowers' role in preventing and detecting fraud. The findings indicate that it is necessary to promote awareness about the value of whistleblowing as a tool for preventing and detecting fraud. Similarly, Shonhadji and Maulidi (2021) emphasise the necessity of educational initiatives to enhance understanding and encourage a culture of transparency. Educational programs can help close the knowledge gap by giving employees the information they need to make informed whistleblowing decisions. These initiatives can include workshops, training sessions, and easily accessible resources that explain the whistleblowing process, the legal protections in place, and the importance of reporting unethical behaviours. Organisations can empower their employees to act ethically and support them by investing in such educational efforts.

4.3 Factors influencing whistleblowing intention

The interviews with 16 informants identified a few factors for whistleblowing intentions among employees in halal-certified food companies. This research employed the TPB to determine the influence of the TPB proposition, which consisted of attitude, subjective norm, and perceived behaviour control, in determining whistleblowing intentions. Meanwhile, additional factors identified based on the interviews with informants included organisational support, responsibility as an employee, religious obligation, seriousness of wrongdoing, knowledge, and high position of the complaint recipient. Figure 1 shows the illustration generated by Web ATLAS.ti. It visualises factors influencing whistleblowing intentions among employees in the halal-certified food industry. A detailed discussion of each identified factor is discussed in the following subsections.

4.3.1 Attitude

One of the factors associated with whistleblowing intentions was the attitude of the employees. Attitude constituted one of the elements within the theory of planned behaviour framework. In accordance with Ajzen (2012), attitude represents "the degree to which a person had a favourable or unfavourable evaluation or appraisal of the behaviour in question". The interviews with the 16 informants revealed that the attitude of the employees is inclined to blow the whistle as a means of protecting the organisational interest, public interest, and personal interests. To protect organisational interests, employees felt responsible for protecting the company from incurring losses, facing any legal action, and protecting the company image to ensure the company's long-term success. The following quote describes the attitude of the employees towards the whistleblowing intentions of protecting organisational interests.
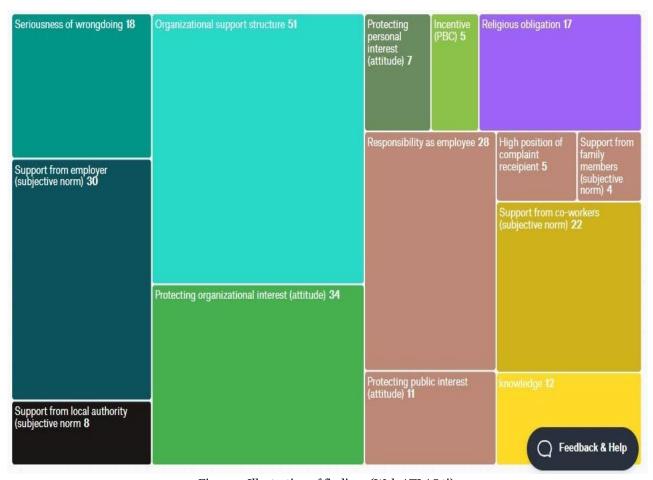
Figure 1: Illustration of findings (Web ATLAS.ti).

"The goodness is for the company's benefit; for example, we do not want negative things like that. We do not want our company to suffer losses, and we do not want our company to face legal action. It is better to inform early on." (HE_1)

"If it involves dealing with authorities, we want to ensure that the company's image is maintained without any issues. Matters affecting customers' confidence in our product need to be addressed." (SHE_1)

"Goodness, like mine, we already have a pledge form with JAKIM to use only this item, so we just need to update it to maintain the company's image." (HE_2)

On the other hand, protecting personal interests involves actions and decisions to safeguard one's well-being, goals, and values. Employees seek to protect themselves from being blamed in the event of an incident and to secure their employment. As reflected in the following quotes:

"Already advised, but it is still not progressing because later when the employer finds out, there is a fear that we might be blamed. Why not inform early on?" (IA_1)

"There is a merit to it. When the staff reports, he defends himself. He wants his rights." (HE_7)

Meanwhile, protecting public interest is when employees are motivated by compliance with the law, which prescribes what can and cannot be done within an organisation. Therefore, they feel obliged to blow the whistle to protect the public or general interest. The quotes below illustrate how employees feel about the intention of whistleblowing to safeguard public interests or the customers.

"It means it is beneficial for the halal system; we want to ensure the public's trust in that halal certificate, the integrity of the halal certification." (HoD_1)

"Yes, to prevent people from consuming non-halal items, it is to safeguard ours, you know, to protect our customers." (HE_1)

64

4.3.2 Subjective norm

Subjective norm is the second component of the theory of planned behaviour. Zakaria *et al.* (2016) explained the concept of subjective norm in their paper. They stated that a person would be likely to perform such an action if they received support from their surroundings, such as family, friends, co-workers, etc., and a person would be less likely to blow the whistle if they lacked support from their surroundings. It was observed through interviews with 16 informants that employees were more inclined to report wrongdoing when they received support from their employers, co-workers, local authorities, and family members. Among this support, employees tended to whistleblower if they received support from their employers, as reporting wrongdoing became less complicated, mainly when their employers were motivated to maintain halal integrity. The employees' perspectives can be seen in the following quotes.

> *"For me, if my staff here, everyone is cooperative and has support from the employer." (HE_2)*

> *"If, for example, in the halal community, our boss is someone motivated and feels a strong sense of responsibility for maintaining halal integrity, then even if there are any issues in production, we would not hesitate to inform our boss." (C_1)*

In addition to receiving support from employers, employees are more likely to consider whistleblowing when their co-workers support them. This is because they feel courageous in whistleblowing, and their co-workers demonstrate greater understanding than their family members. Thus, they feel more confident in engaging with whistleblowing. This is also reported by Tarjo *et al.* (2018) in their paper, where a person's attitude is influenced by subjective norms prevalent within their group. The group also acts as a reference group that shares its views, aspirations, and opinions among its members. From this study, the responses obtained from the informants are quoted as follows:

> *"Usually, it is our colleagues… those who typically provide support, friends from the same department, friends who understand our job tasks." (HE_7)*

> *"True.. true.. when it comes to influences, it is mostly colleagues… they will not act alone; they involve their coworkers a lot." (D_1)*

> *"He feels more courageous when there are friends who support and encourage him; they influence him, and he becomes even braver." (HE_6)*

Furthermore, if management fails to address the wrongdoing internally or fails to take any action, employees tend to blow the whistle if they receive support from local authorities. Some informants noted that by engaging with these officers, they can enquire directly without the need for formality, making it convenient for them to seek advice. The following quotes describe the employee's engagement with external parties, such as JAKIM.

> *"Because we will initially address the internal issues; if the internal processes cannot resolve the problem, that is where I feel going through the authority is the easiest. Sometimes, when subordinates point out the issue, the organisation might take it lightly." (SHE_1)*

> *"I usually refer to external parties, such as Jakim, as well as lecturers." (HE_2)*

> *"Exactly… and let me add, the relationship between government agencies needs to be good, for example, with JAKIM. It is not about giving bribes or anything, but when we have a good relationship, we might be able to; for example, if there is an issue, we can ask directly without being too formal. These relationships, they know the officers." (HE_6)*

On the other hand, few informants expressed their willingness to report the wrongdoing if they had support from family members. They are quoted as follows:

> *"There is also such an influence; sometimes, it may not be significant, but it could be due to the wife, perhaps the husband, or maybe this employee, his parents, and so on. It is like that." (D_1)*

> *"Family could play a role if he stays with his family." (HE_5)*

4.3.3 Perceived behaviour control

The third element of the Theory of Planned Behaviour (TPB) is perceived behavioural control (PBC), which refers to an individual's belief about the ease or difficulty of performing a particular behaviour. Zakaria *et al.* (2016) found that individuals' perceptions of the challenges associated with whistleblowing significantly influence their likelihood of reporting misconduct. While the informants in this study did not explicitly mention their control over whistleblowing, their responses highlighted how perceptions of ease or difficulty, influenced by factors like incentives and workplace culture, can shape their intentions. For example, providing incentives such as financial rewards, food vouchers, and discounts were reported to facilitate whistleblowing behaviour. As one informant stated:

> *"As a representative of the organisation, I feel that it facilitates all staff to report any misconduct within the company. Here, we provide various incentives, such as tokens and free food. We also conduct monthly briefings for all staff to*

address any concerns and involve them in the production process. Additionally, we have a supportive HR team here that can address any issues directly." (HE_5)

Based on interviews with informants, the intention behind offering incentives is to encourage employees to blow the whistle, as it aims to protect the company's reputation or profits. This is reflected in the following quote:

"So, we will offer it to the employees if it can save their dignity or if it can save the company's profits. In the past, they used to receive more, but now it is less due to the two years of COVID-19. Previously, there were incentives; they could purchase products at a discounted price. Then, they would receive financial incentives and money and be sent on trips." (AD_1)

These incentives enhance employees' sense of control and ease in reporting misconduct, aligning with perceived behavioural control (PBC) principles. However, PBC is not determined solely by incentives. Other factors, such as fear of retaliation, unclear reporting procedures, or an unsupportive environment, may reduce employees' intention to whistleblow. When employees perceive they lack the means to report misconduct effectively or safely, their likelihood of taking action decreases. These factors that influence whistleblowing intentions are discussed further in the next section. Thus, the findings suggest that PBC plays a critical role in shaping whistleblowing intentions within the halal food industry.

4.3.4 Organisational support

According to interviews with 16 informants, organisational support is the most crucial factor in motivating employees to blow the whistle. This study defines organisational support as a reporting channel, training, top management commitment, policies, and standard operating procedures. Brennan and Kelly (2007) noted that an auditor training at a company with a robust formal reporting structure for addressing misconduct feels more confident that reporting internally will not harm their career, as large audit firms typically have formal reporting policies. This assurance leads to a higher willingness to report wrongdoing than auditors at smaller firms without such policies. Additionally, Brennan and Kelly (2007) found that auditors' willingness to report wrongdoing increased after proper training. Some informants in this study expressed their readiness to report misconduct if their workplace had a clear reporting channel. These channels can be face-to-face or online, with all employee suggestions or complaints kept confidential. Confidentiality is essential to protect whistleblowers from retaliation. The following quotes reflect employees' concerns about having an appropriate reporting channel:

"..., if I want to become a whistleblower, having the proper channel makes me feel less afraid. We have the correct channel to become a whistleblower, so I am not hesitant. If the company itself provides a channel." (C_1)

"We have a link available for making any suggestions, recommendations, or highlighting any issues you want to bring to our attention. Additionally, every month, we conduct briefings for production staff. If there are any issues you would like to voice, feel free to do so during those sessions, and we will listen." (HE_5)

"To facilitate this, they must provide us with a platform, space, and opportunity to report. For instance, if they allow us to do it online, it would be easier to access the information, making it convenient for us to file reports." (HE_6)

"If I work independently in the factory that I built, I see channels of communication... what is it called... for something, there is a designated channel. As Malaysian citizens, we have channels to voice our opinions, rather than solely resorting to writing on Facebook, for example, on social media. So, we see that there are organised channels." (D_1)

Employees are more likely to report wrongdoing when the employer takes appropriate actions, as the following quotes.

"If the employer is supportive in taking follow-up actions, meaning if the impact is positive, then it becomes easier for us to perform our tasks. It also facilitates the process of making reports." (HE_3)

"It means that when a report is made, and appropriate actions are taken, it boosts our morale." (HE_3)

"Oh, no, I focus more on when we inform the boss; we expect changes. I want to see some changes happening." (SHE_1)

"Exactly, so far, any complaints from customers or staff, the employer takes appropriate action." (IA_1)

The presence of policies and standard operating procedures also helps employees engage in whistleblowing, as described below.

"Oh, yes, our policies are in place. We are currently in the process of documenting anti-bribery measures, for

example. The latest one—even SIRIM has it, right? I forgot the ISO number, but it is related to anti-bribery. So, we actively promote those kinds of things. Moreover, when we conduct management review meetings, we consistently use and implement these measures, taking the opportunity to bring these matters forward." (D_2)

"So, there are various channels for us to discuss; what we have implemented in my factory so far is like this. We have Standard Operating Procedures (SOPs) regarding non-compliance issues, outlining how to report them." (D_1)

"So, when there is support for whistleblower activities, there will be standard in place. There will not be any haphazard or inconsistent actions." (C_1)

Based on the above explanations from informants, employees' intention to whistleblower in halal-certified food companies increases when the company has a proper reporting channel, management takes action for the raised issue, and established policies and standard operating procedures are in place.

4.3.5 Responsibility as employee

According to the interviewed informants, the employee's responsibility was identified as the second highest factor in investigating whistleblowing intention among employees in halal-certified food companies. Employees are responsible for whistleblowing due to their responsibility as a Halal Executive. A halal executive must be a Malaysian Muslim citizen with a background in Islamic studies or undergo halal executive training (Muhammad *et al.*, 2020). According to Muhammad *et al.* (2020), the Halal Executive must ensure that any non-conformance raised by the Halal Auditor must be completed and all requirements are fulfilled. All the requirements must be fulfilled to avoid suspension or revoking the halal certificate. Thus, informants feel responsible since they are assigned as Halal Executives and must ensure that any wrongdoing is highlighted to the management. The following quotes explain the Halal Executive's intention to whistleblow.

"Both of them, since we are the ones responsible for taking care of it, if we neglect it, then that is also our fault." (HE_3)

"From what I understand, maybe someone acts as a whistleblower because they believe it is the right thing to do. Their responsibility is to ensure that the wrongdoing does not happen again. So, they should bring attention to the mistake to the management... inaudible." (C_1)

Some informants mentioned that the role of a halal executive is akin to that of an ambassador for the company and to authority. Thus, if they witness any wrongdoing, they feel responsible for reporting it. The quotations describe the employee's opinion as a Halal Executive.

"Yes, wrongdoing remains wrongdoing. Because the impact is directly on us, as I mentioned, in my role as a Halal Executive, I consider my position as a mediator and ambassador for the company and an ambassador to the authority. So, there are many things that we need to be aware of; that role is very crucial." (SHE_1)

"It means he understands his responsibility, serving as a witness to the authority's actions. The authority cannot always be on-site, so the Executive Halal is present daily during office hours. The Executive Halal is responsible; they cannot conspire with the company to commit misconduct." (HoD_1)

As demonstrated by the informants' strong sense of duty as Halal Executives, personal responsibility is a significant factor that positively influences whistleblowing intentions. This finding aligns with Astia Putriana *et al.* (2018), who found that personal responsibility positively affects whistleblowing intentions among civil servants.

4.3.6 Religious obligation

Religious obligation is also one of the factors that contribute to the intention of whistleblowing among employees in halal-certified food companies. The Arabic term 'halal' denotes that something is permissible, allowed, and lawful in accordance with *Shari'ah* Law, as mentioned by Ambali and Bakar (2014). The informants are totally aware of their obligation to adhere to this requirement even though they might face potential job loss to ensure that the food provided to customers is halal.

"We Muslims would not want to sell our products to someone whose halal status we doubt." (HE_1)

"If I were to lose my job, InshaAllah, it is okay. If revealing the information could lead to me losing my job, I think it is better to lose the job than to conspire. If we know something is not halal and still sell it, it is better to resign if necessary." (HE_1)

"Because of my responsibility as a Muslim, as a human, I would not conspire, right?" (AA_1)

"The company owner is a Muslim, so it is a collective obligation (fardhu

kifayah) for us to provide halal products." (HE_2)

"The third aspect is to maintain the integrity of halal because, as Muslims, we are especially particular about the halal aspect." (HE_5)

In addition to maintaining halal integrity, the informants are also concerned about sinning if they refrain from whistleblowing when they become aware of wrongdoing.

"I think it is a matter of sins and rewards, hahaha, because it is related to halal, right? Oh well..., I cannot go into details... At least we know... how to put it... afraid of being involved, afraid of committing sins." (AA_1)

"People know that the Halal Executive emphasises the element of responsibility; it is not just about reporting to the company, but as a Muslim, their responsibility extends beyond this world to be answered for in the hereafter." (HoD_1)

These quotes highlight the informants' strong sense of religious duty and responsibility in ensuring halal integrity. Phrases like "we Muslims would not want to sell our products...," "it is a matter of sins and rewards," and "afraid of being involved, afraid of committing sins" clearly reflect the informants' religiously motivated desire to uphold halal standards through whistleblowing. These sentiments align with Uys and Senekal's (2014) findings, which emphasised the role of religious values and the conflict between loyalty and ethical principles in whistleblowing decisions. The informants' willingness to prioritise their religious obligations, even at the risk of job loss, demonstrates the powerful influence of religious beliefs on their whistleblowing intentions. This observation is further supported by Mansor *et al.* (2022), who found that religiosity among Muslim auditors enhanced their perceived control and self-efficacy, increasing the likelihood of engaging in external whistleblowing.

4.3.7 Seriousness of wrongdoing

When informants were enquired about whether the seriousness of the wrongdoing would influence their decision to engage in whistleblowing, most answered yes. They are willing to engage in whistleblowing if the wrongdoing impacts the halal status, as they feel a sense of responsibility to guarantee that the final product delivered to customers remains halal. Some informants also expressed a willingness to report to external parties if no action is taken following their internal report. This was evident in the informant's feedback as follows:

"Certainly, when it comes to halal matters, it is serious. We would not want to encourage others to consume something we know is not halal,

especially when we would not consume it. Reporting is necessary." (AA_1)

"If the severity of the case involves halal integrity, we should report it, especially for critical matters. For example, the use of non-halal items in products— is something we need to take seriously. It does not matter if it is our company or not. That is a grave matter when it comes to critical items." (HE_5)

"When there is misconduct involving serious matters, such as theft, breach of trust, the introduction of non-halal products without proper certification, clear inclusion of pork content, or the use of prohibited non-halal ingredients, these instances become a compelling reason for me and possibly others to feel responsible for disclosing such matters to the relevant authorities, whether internal or external." (AD_1)

Some of the informants mentioned that if the matter is not serious and can be resolved internally without the necessity of notifying the management, then whistleblowing is not necessary. They are quoted as follows:

"Serious matters should be reported; if it is not too serious and can be resolved independently, there is no need to report." (HE_3)

"If the matter can be resolved, especially if it is a minor issue, there is no need to inform, but if it involves authority, it is crucial to update the management promptly." (SHE_1)

"It depends, not to say we will not file a report, but it depends on the case. We discuss cases that we can discuss; we highlight cases that we cannot discuss." (M_1)

This emphasis on the seriousness of wrongdoing aligns with existing research, which suggests that the perceived severity of misconduct plays a pivotal role in whistleblowing decisions (Daud & Tumirin, 2024). Employees are more likely to report infractions they deem as having significant ethical or legal ramifications, especially those that could jeopardise halal integrity or consumer safety. This study's findings underscore this notion, as informants consistently expressed a heightened intention to report serious violations, particularly those related to halal non-compliance.

4.3.8 Knowledge

Knowledge also plays a crucial role in influencing employees to engage in whistleblowing. By knowing whistleblowing, they become more ready and aware of the necessary steps to address

the wrongdoing, following the step-by-step reporting procedure.

> *"So, sometimes they know they have findings, but at times, they are unsure about what to do. Ultimately, they become reluctant to act, pretending not to be aware. Perhaps our awareness efforts, as part of the management, should involve providing exposure to what needs to be done and step-by-step procedures. Inform them to make it easier for them to report." (HE_5)*

> *"That is why there needs to be an initial implementation, informing them that whistleblowers are protected. This information must be conveyed first because sometimes, if we do not inform them, they may feel that others can find out when they report, leading to internal conflicts. Even if the action is correct, if there is no protection, information can spread easily, and you know how gossip works. That is what we want to avoid. Once there is a policy in place, there is a systematic process, starting with the review of the report to ensure the accuracy of the information provided." (HE_6)*

The findings of this study align with previous research, demonstrating that knowledge and awareness of whistleblowing mechanisms significantly influence reporting intentions. Aslam *et al.* (2021) suggest that education on whistleblowing can directly foster a stronger sense of moral identity, which in turn motivates individuals to report unethical behaviour. Similarly, Sharif (2015) found that knowledge of legal protections for whistleblowers increases their willingness to report wrongdoing. In the context of this study, these findings emphasise the importance of providing comprehensive whistleblowing training and education to employees in halal-certified food companies, as it could empower them to participate in actively upholding ethical standards and safeguarding halal integrity.

4.3.9 High position of complaint recipient

The high position of the complaint recipient also influences employees' intention to whistleblower in halal-certified food companies because they feel that action will be taken if they report the wrongdoing to someone in a higher position compared to those in a lower position. Furthermore, when a complaint is reported to individuals in higher positions, there is a belief among employees that management takes prompt action. The statements they provided are as follows:

> *"I feel it influences... because depending on the position, for instance, if we report to HR, actions are taken more promptly. If it is the head, the response might be*

> *slower. Usually, reporting to the head expedites the process, while going through the hierarchical line might slow things down because it needs to pass through various channels." (HE_5)*

> *"It means that if we inform those lower in the hierarchy, the lower-level individuals may often be unable to resolve the issue. So, what we do is that individuals with authority have a significant influence on the complaint process. If the rank is higher, people are more inclined to file reports with those higher-ranking individuals." (HoD_1)*

This finding aligns with Moberly's (2014) assertion that the recipient of a whistleblower's disclosure significantly influences the whistleblower's subsequent actions and can affect the willingness of others to report concerns. In the context of this study, informants indicated a preference for reporting to higher-ranking individuals, as they perceived them to have greater authority and ability to initiate corrective action. This preference suggests that employees' trust in the effectiveness of the complaint recipient is crucial for encouraging whistleblowing.

5. Conclusion

The results showed varying levels of familiarity with the term 'whistleblowing'. Employees from companies with formal whistleblowing mechanisms demonstrated higher awareness, while others were less familiar with the term but understood the concept of reporting wrongdoing. This suggests that organisational policies and training are crucial in promoting awareness. The findings revealed that employees were more inclined to report wrongdoing when they received support from their employers, co-workers, local authorities, and family members. Additionally, incentives like financial rewards and food vouchers increased the likelihood of whistleblowing. These highlight the importance of a conducive organisational environment.

Besides attitude, subjective norms, and perceived behavioural control, religious obligation emerged as an important factor influencing whistleblowing intentions. Employees' strong sense of religious duty and responsibility in ensuring halal integrity motivated them to report wrongdoing, even at the risk of job loss. Other factors influencing whistleblowing intentions include organisational support (such as a proper channel for reporting), employee responsibility, the seriousness of wrongdoing, knowledge, and the perceived position of the complaint recipient. These findings offer valuable insights for enhancing whistleblowing practices within halal-certified food companies and emphasise the need for further research into the interplay of cultural, religious, and organisational factors in shaping ethical behaviour within the halal industry.

While this study offers valuable insights, it is also important to acknowledge its limitations. The qualitative nature of the research, while allowing for in-depth exploration of employee perspectives, may limit the generalizability of the findings to a larger population. The study's focus on the Malaysian halal food manufacturing sector may not fully encompass the nuances of other halal industries or cultural contexts. The self-

reported data from interviews may also be subject to social desirability bias, where respondents may provide answers that they believe are more socially acceptable than their true beliefs or experiences. Future research could employ mixed-method approaches and expand to different halal sectors and cultural settings to address these limitations and provide a more comprehensive understanding of whistleblowing intentions in the halal industry.

6. Acknowledgement

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