

**EFFECTIVE INTERNAL CONTROLS AND GOVERNANCE:
ANALYSIS OF ETHICAL CULTURE AND ETHICAL
EVALUATIONS ON WHISTLEBLOWING INTENTIONS OF
GOVERNMENT OFFICIALS**

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Abstract: This study examines the ethical culture and ethical evaluations on the whistleblowing intentions of government officials. Whistleblowing is the most effective internal controls to expedite integrity and thus would protect the urban from harm and destruction. Data were collected through questionnaires distributed to 282 officials from one of the Malaysian city councils and analysed using Structural Equation Modelling (SEM) of partial least square approach (PLS) version 3. The findings indicated that all the three variables namely organizational ethical culture, deontological and teleological evaluations were significant factors of whistleblowing intentions. The discoveries provide beneficial insights to the government, policy and lawmakers, city councils, and academicians that the likelihood of whistleblowing intentions depends on ethical evaluations of rules compliance (deontology), perceived consequences (teleology), and strong ethical culture. Nurturing whistleblowing culture does not only elevate the public trust towards the city council but also foster effective internal controls and good governance.

Key words: deontology, ethics, government officials, ethical culture, teleology, whistleblowing intention.

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Introduction

Almost half of the world's population resides in cities and thus makes the urban densely populated areas. To maintain the sustainability and viability of social and economic development, city councils have a bigger role to play. As seen today, the city councils around the globe have initiated various policies and programs.

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Unfortunately, poor governance, increasing inequality in socio-economic between residences, rampant corruption, and unethical incidences undermine such efforts. Eventually, the public loses trust and is cynical towards the roles of city councils in ensuring that the urban is safe, harmonious, and peaceful place to reside.

The discoveries provide beneficial insights to the government, policy and lawmakers, city councils, and academicians that the likelihood of whistleblowing intentions depends on rules compliance (deontological evaluations), perceived consequences (teleological evaluations), and strong ethical culture. Nurturing whistleblowing culture does not only elevate the public trust towards the city council but also aligns to the aspiration of the United Nation's sustainable development goals, which is making urban inclusive, safe, resilient, and sustainable place for settlement.

Malaysia is not excluded from these predicaments, in which city councillors were found granting themselves tenders or to those who solicited them with hefty bribe (Star online, 17 June 2015). Additionally, four City Council's officials were arrested by the Malaysian Anti-Corruption Commission for soliciting and accepting bribes from unlicensed business owners for monthly protection (Star online, 11 August 2020). These devastating incidences have eroded the public trust towards the City councils and ironically against the aspiration of the United Nations Sustainable Development Goal (SDG) 11 agenda. The agenda is to create urban as inclusive, safe, resilient, and sustainable place for settlement.

As the city council is a public institution, the utmost duty of its officials is to prioritize the interest of the public. Any unethical incidences that might endanger and jeopardize the public interest should be reported and whistle blown. Indeed, the function of whistleblowing to uncover wrongdoings has been acknowledged and mandated by multitude of Acts, standards, and policies. For example, a whistleblowing policy was issued by the International Federation of Accountants (IFAC) in 2019. Malaysia is not spared either since the Whistleblowing Protection Act was enacted in 2010 to encourage whistle blowers to speak up and uncover any unethical incidences.

Even with protection, not many are willing to whistle blow. This is because, one needs moral conscience and courage to come forward and whistle blow with dignity (Zakaria et al., 2020). Despite many honor whistle blowers as savior and heroes, many also slam them for treacherous and troublemakers of revealing the wrongdoings of their colleagues or superiors.

To prevent more unethical incidences, a study is deemed necessary to look for underlying factors that trigger the intentions of the city council's officials to whistle blow. To date, many studies have adopted a planned behavioural theory as an underlying model in predicting whistle-blowing intentions (Abdul Ghani, 2013; Park & Blenkinsopp, 2009; Richardson et al., 2012; Tarjo et al., 2019; Suyatno, 2018; Zakaria et al., 2017; Zakaria et al., 2020). Many studies also predicted that organizational ethical culture influences whistleblowing intentions (Duska, 2012; Yekta et al., 2019). So far, to the best knowledge of the researchers, scarce or no

study has been found to predict whistleblowing intentions concerning deontological and teleological evaluations as proposed by the theory of ethics of Hunt and Vitell. To fill this gap, at least partially and emulating prior studies (Duska, 2012; Yekta et al., 2019), the objective of this current study is to predict that organizational ethical culture, deontological and teleological evaluations will influence whistleblowing intentions.

The following section of this article would review previous literature before formulating the hypotheses. Then it is trailed by the explanation of the method or research design which is used for data collection. Next is the discussion on findings. Finally, it describes the implications of the study in the theoretical and practical contexts, limitations, and suggestions for future studies before ending with a conclusion.

Literature Review

Whistleblowing is a deliberate act of disclosure either by former or existing employees of unethical incidences perpetrated in institutions to those who can execute actions (Near & Miceli, 1995). According to Zakaria (2017), one would whistle blow after evaluating rules, acts, and consequences or forming ethical judgments. The theory of ethics of Hunt and Vitell's (1986) posits that ethical judgments are influenced by many factors and amongst them are moral philosophies namely teleological and deontological evaluations in addition to organizational ethical culture.

Organizational Ethical Culture and Whistleblowing Intentions

Victor and Cullen (1988) elucidated that organizational ethical culture is the degree of members' shared perceptions of ethical principles practiced within organizations. The institution would provide more support and mandate policies on whistleblowing that would stimulate employees' intentions to whistle blow.

Prior studies have shown that organizational ethical culture positively influenced whistleblowing intentions (Farooqi, 2017; Hadiyati & Yusup, 2019; Ahmad et al., 2014). Farooqi et al. (2017) carried out a survey among 104 internal auditors from various private and public sectors in Pakistan. They discovered that organizational ethical culture positively influenced the intentions of auditors to whistle blow. Likewise, to a study conducted by Hadiyati and Yusup (2019) among 74 village officials who managed village funds in West Jawa, Indonesia. The study also found that a strong ethical organizational culture positively influenced the officials' intention to whistle blow.

The results were supported by another study conducted by Ahmad et al. (2014) that examined 180 internal auditors in Malaysia. This study indicated that the intention of internal auditors to whistleblow was positively influenced by organizational ethical culture. Emulating the theory of ethics of Hunt and Vitell (1986) and previous studies (Farooqi et al., 2017; Hadiyati & Yusup, 2020; Ahmad et al., 2014), the following hypothesis is formulated.

H1: Organizational ethical culture positively influences the intention of the city council's official to whistle blow.

Ethical Evaluations

Ethical Evaluations are manifested from two theories namely deontological and teleological evaluations. Deontological evaluations stresses on rules compliance and duties obedience. Meanwhile, teleological evaluations accentuates consequences arouse from actions, in terms of pleasure or pain, to the majority of stakeholders. The theory of ethics of Hunt and Vitell (1986) posits that ethical judgments are formed after one evaluates the matters in the perspectives of deontological and teleological evaluations. Indeed ethical judgments are akin to whistleblowing because only those who are ethical in their judgments would blow the whistle.

Deontology is coined from the Greek word, *deon*, which is akin to obligatory. This philosophy is articulated by an eminent philosopher, Immanuel Kant. Deontology stresses on obligations and duties of complying with rules and regulations (Brook & Duns, 2013). The philosophy elucidates that judgments are ethical if they comply to rules and regulations.

Teleology emerges from another Greek word, *telos*, that highlights on consequences. According to this philosophy, ethical judgments are judgments that provide more pleasure than pain to the majority stakeholders. This philosophy evaluates a moral action concerning its impacts and consequences to the majority (Torres, 2001).

Many studies had investigated deontological and teleological evaluations as factors of ethical judgments (Brady & Gougoumanova, 2011; Pan & Sparks; 2011; Zakaria, 2010). Brady and Gougoumanova (2011) conducted a study on 38 undergraduate students but found that there was no significant impact between deontological and teleological evaluations with ethical judgments. Pan and Sparks (2011) conducted a meta-analysis study by reviewing 65 articles. They discovered that most of the studies indicated that deontological and teleological evaluations significantly influenced ethical judgments.

Zakaria conducted a study among 362 Malaysian auditors to examine the relationship between ethical judgments concerning deontological and teleological evaluations. The higher the teleological evaluations, the higher is the ethical judgments. To date, as far as the researchers are concerned, no or scarce of study has been conducted to investigate the influence of deontological and teleological evaluations on whistleblowing intentions. With the assumption that those who intent to whistle blow are akin to those who form ethical judgments and emulating the theory of ethics of Hunt and Vitell (1986) as well as prior studies (Pan & Spark, 2011, Zakaria, 2010), hypotheses 2 and 3 are formulated.

H2: The higher is the deontological evaluation, the higher is one's intention to whistle blow.

H3: The higher is the teleological evaluation, the higher is one's intention to whistle blow.

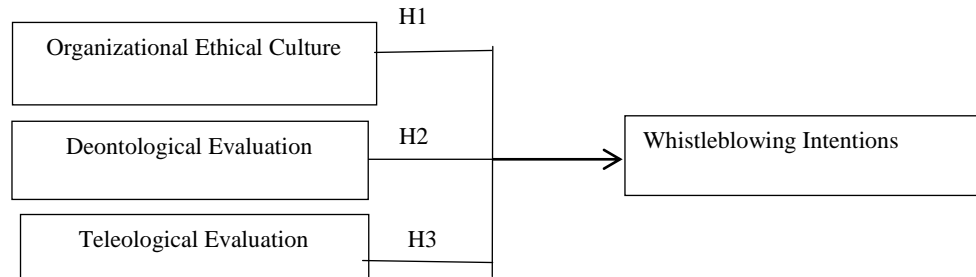


Figure 1: Research Framework for Whistleblowing Intentions

Methodology

The survey was carried out from January to March 2020 in one of the Malaysian city councils. This city council has 1301 employees. According to Krejcie and Morgan (1970), for a population of 1300 people, the suggested sample size is 297 respondents. Based on this suggestion, a total of 500 sets of the questionnaire were randomly e-mailed to the officials. A cover letter was attached to the questionnaire informing the respondents of the objective of this study that is solely for academic purposes. Respondents were also guaranteed that their responses would be treated anonymously and confidentially.

The respondents were requested to reply within one week. If there was no feedback, a reminder would be sent to alert them of completing and submitting the questionnaire. Finally, a total of 292 officials responded and 282 were usable for data analysis.

The questionnaire consisted of two parts. Respondents were asked to fill their demographic profiles in the first part. Meanwhile, in the second part, the respondents were requested to indicate their perceptions of ethical culture practiced in the institution. They were also required to state on the level of their reliance on deontological and teleological evaluations. Last but not least, the respondents were assessed on their intention to whistle blow.

Organizational ethical culture is assessed based on the measurement adopted by Victor and Cullen (1988). The measurement is based on ten statements concerning ethical culture practiced in the institution. The statements were evaluated on a Likert scale format, ranging in the continuum of 'very unethical' (1) to 'very ethical' (5). Deontological and teleological evaluations were measured based on the measurement adopted from Trenkamp (2009). Five and four items were used to measure the level of each deontological and teleological evaluations respectively. Meanwhile, the whistleblowing intentions measurements were adapted from Park

and Blenkinsopp (2009) with some alterations to fit the institution's perspective. Ten items were utilized to measure the whistleblowing intentions.

Results and Dsicussions

The respondents of this study consisted of 282 employees, in which 162 or 57.4 % were males and the remaining 110 or 42.6 % were females. The majority of the respondents were in the age range of between 25 to 40 years (118 or 41.8 %), followed by those between 41 to 55 years (108 or 38.3 % respondents), above 55 years (33 or 11.7 %) and less than 25 years (23 or 8.2 % respondents). In terms of education, 209 or 74.2 % of respondents were Malaysian Education Certificate (MCE) holders, which is equal to the O-level of General Certificate of Education in the UK, followed by diploma holders (41 or 14.5 %), degree holder and above (32 or 11.3 %). Most respondents served between 11 to 20 years (113 or 40.1 %), followed by less than 10 years (107 or 37.9 %) and between 21 to 30 years (62 or 22.0 %). Finally, most of the respondents were clerical officers (150 or 53.2 %), followed by executive officers (82 or 29.1 %) and those in professional and management (50 or 17.7 %).

Table 1. Respondents Demographic Profile

Profile	Category	Frequency	Percentage
Sex	Male	162	57.4
	Female	120	42.6
Age	Less than 25 years	23	8.2
	25 - 40 years	118	41.8
	41 – 55 years	108	38.3
	More than 55 years	33	11.7
Education	MCE equivalent to O-level	209	74.2
	Diploma	41	14.5
	Degree and above	32	11.3
Duration of Service	Less than 10 years	107	37.9
	11 – 20 years	113	40.1
	21 – 30 years	62	22.0

Position	Clerical Officer	150	53.2
	Executive Officer	82	29.1
	Professional and Management	50	17.7

N= 282

To ensure that data are not biased, the level of common method variance (CMV) was examined by using a model proposed by Podsakoff et al. (2003) namely Harman Single Factor test. The model evaluated all 29 items using an unrotated factor solution. The results generated two-fold significant outcomes, in which the first factor described 56% of the variance and four-factor solution with an absolute fluctuation of 84.2%. Hence, this indicated that the level of CMV presence is not substantial.

The results indicated that the means value for whistleblowing intention, organizational ethical culture, deontological, and teleological evaluations were 5.92, 5.79, 5.94, and 6.06 respectively. Meanwhile, the standard deviations (SD) for all variables were in the range of 0.680 to 0.801, which was within a normal distribution. The Pearson correlations indicated that whistleblowing intentions are positively and significantly correlated to organizational ethical culture, deontological and teleological evaluations. The data then proceeded for further analyses. Table 2 depicts the results.

Table 2. Correlations, Means, and Standard Deviations of Study Variables

No.	Variables	Mean	SD	1	2	3
1.	Whistleblowing intention	5.917	.680			
2.	Organizational ethical culture	5.788	.723	.727**		
3.	Deontological evaluations	5.935	.721	.788**	.715**	
4.	Teleological evaluations	6.056	.801	.786**	.740**	.713**

Note: Means, SDs, and correlations below the diagonal * $p < 05$. and ** $p < 01$.

Measurement model

The data were further analysed using Smart Partial Least Square (PLS) version 3.0. The data would be assessed in two models namely measurement and structural (Hair et al., 2014). Several assessments would be performed in the measurement model. The assessments are to measure the goodness of data that include internal consistency or reliability, convergent, and discriminant validity.

The internal reliability or Cronbach Alpha is examined using composite reliability. The results showed that it was between the range of 0.897 to 0.938, which was

above the threshold value of 0.70 (Chin, 2010; Hair et al., 2014), indicating that the data were consistent and reliable.

Convergent validity is to measure whether or not the variables that are theoretically related are related. Three instruments would be used to assess the convergent validity which are factor loadings, composite reliability (CR) and average variance extracted (AVE). The results indicated that the factor loadings for all items were in the range of 0.739 to 0.909 which were above the threshold value of 0.60 (Chin, 2010). The AVE scores for all variables were between 0.555 to 0.753, which were above the value suggested by Hair et al. (2014) of 0.50. The results of factor loadings, internal reliability (Cronbach alpha), CR, and AVE are depicted in Table 3.

Table 3. Factor Loadings, CR and AVE

Latent Variables	Items	Factor Loading	Cronbach Alpha	rho	CR	AVE
Whistleblowing intention	Wi1	0.854	0.918	0.921	0.938	0.753
	Wi2	0.892				
	Wi3	0.871				
	Wi4	0.864				
	Wi5	0.856				
	Wi6	0.881				
	Wi7	0.877				
	Wi8	0.852				
	Wi9	0.775				
	Wi10	0.849				
Organizational ethical culture	Oec1	0.796	0.866	0.869	0.897	0.555
	Oec2	0.739				
	Oec3	0.699				
	Oec4	0.685				
	Oec5	0.775				
	Oec6	0.734				
	Oec7	0.781				
	Oec8	0.897				
	Oec9	0.887				
	Oec10	0.840				
Deontological Evaluations	Deo1	0.831	0.866	0.867	0.909	0.713
	Deo2	0.841				
	Deo3	0.869				

	Deo4	0.836				
Teleological Evaluations	Tel1	0.876	0.861	0.873	0.908	0.714
	Tel2	0.909				
	Tel3	0.896				
	Tel4	0.677				
	Tel5	0.827				

The discriminant validity is to confirm that every variable is distinct from other variables. Three rules are performed as suggested by Chin (2010). The first rule is to compare the square root of AVE with the correlation of each variable. The second rule is that all square roots of the average variances should be above the correlation values of the variables. Finally, the third rule is to ensure that the confidence interval value is below 1. The results indicated that all square roots of AVEs were well above the correlation values between variables. The value of the confidence interval was lower than 1. Hence, all three rules were fulfilled, indicating that the discriminant validity criteria were achieved.

Table 4. Discriminant Validity Fornell-Larcker Criterion

No.		1	2	3	4
1.	Whistleblowing intention	0.868			
2.	Organizational ethical culture	0.675	0.845		
3.	Deontological evaluation	0.704	0.750	0.843	
4.	Teleological evaluation	0.662	0.711	0.793	0.845

Note: The diagonal values are the AVE, while the off-diagonal values are the squared correlations.

Structural Model

After fulfilling all the requirements in the measurement model, data would be analysed in a structural model. The predicted hypotheses and connection between variables are tested in the structural model. Many instruments are used as a matrix to assess the model that includes path coefficients, the R² value, f², and q² impact size. Before this, the level of lateral collinearity is assessed. This is to evaluate the potential bias resulted from OLS regression, followed by the assessment of the matrix of the structural model.

The lateral collinearity analysis is performed to assess the existence of multicollinearity among variables. According to Hair et al. (2014), multicollinearity exists if the Variance Inflation Factor (VIF) value of an independent variable is above 5.00. The results indicated that the VIF value of three independent variables namely organizational ethical culture, deontological

and teleological evaluations were 0.79, 3.33, and 3.52 respectively, indicating that multicollinearity was not an issue. The results are depicted in Table 5.

Table 5. Lateral Collinearity Assessment

Latent Variables	VIF Value
Organizational ethical culture	0.79
Deontological evaluations	3.33
Teleological evaluations	3.52

The R^2 value denotes the degree of a dependent variable that is explained by independent variables. For bootstrapping, 1000 samples were used to measure the structural paths. The impact of the path was evaluated using a product indicator approach as recommended by Chin et al. (2003). The results indicated that whistleblowing intentions were explained by 56% of the variance in three independent variables namely organizational ethical culture, deontological, and teleological evaluations. The results indicated that organizational ethical culture had a large effect in producing the R^2 for whistleblowing intention.

The path coefficients in the structural model connect two or more variables to represent a predicted hypothesis formulated by the study. The analysis is carried out to test whether or not the hypothesis is supported. Moreover, it can examine the degree of strength of the relationship between two or more variables. The t-statistics are used as indicators to assess the significant level. All the measurements would determine whether a proposed hypothesis can either be supported or not.

Hypotheses Testing

The results indicated that whistleblowing intentions was positively influenced by organizational ethical culture ($\beta_1 = 0.749$, $t = 26.065$, $p < 0.01$), deontological evaluations ($\beta_2 = 0.117$, $t = 1.696$, $p < 0.05$) and teleological evaluations ($\beta_3 = 0.230$, $t = 3.160$, $p < 0.01$). Hence, all hypotheses namely H1, H2 and H3 were supported.

The next analysis was on the effect sizes (f^2). To measure the effect size, Cohen (1988) guideline is used, in which the values of 0.02, 0.15 and 0.35 represent small, medium and large effects respectively (Cohen, 1988). The results indicated that deontological evaluations (0.009) and teleological evaluations (0.037) contributed medium effect to R^2 while organizational ethical culture (0.44) was exceptional as it contributed large effect of R^2 .

The productive relevance of a dependent variable was measured using a blindfolding procedure. According to Fornell and Cha (1994) and Hair et al. (2014), the model has a predictive relevance if Q^2 is more than 0. The results indicated the Q^2 value was higher than 0, such as organizational ethical culture ($Q^2 = 0.390$), indicating that the model had sufficient predictive relevance.

Furthermore, the results showed that organizational ethical culture had a small effect size (q^2) for organizational ethical culture (0.390) which was a large predictive to the Q2. Meanwhile, other variables showed small effect size such as deontological evaluations ($q^2 = 0.002$) and teleological evaluations ($q^2 = 0.018$). The results and structural model are depicted in Table 6 and Figure 2.

Table 6. Structural Analysis Model Results

Hypotheses	Std		t-value	Decision	R^2	f^2	Q^2	q^2
	Beta	Std Error						
H1	0.749	0.029	26.065**	Supp	0.560	1.274	0.390	0.390
H2	0.117	0.069	1.696*	Supp		0.009		0.002
H3	0.230	0.073	3.160**	Supp		0.037		0.018

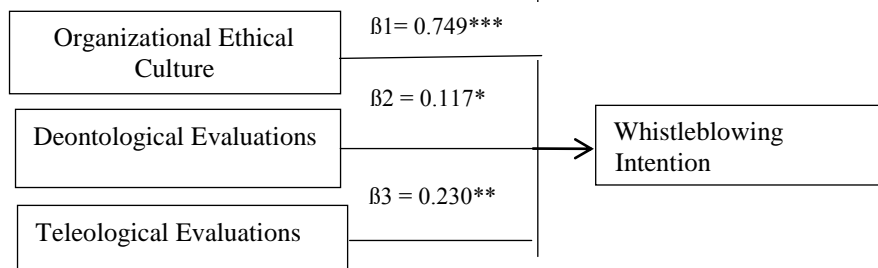


Figure 2: Structural Model

The explanatory power for predicting the whistleblowing intentions was 56% which is a moderate level. Hence, the results provided an understanding of the underlying factors that trigger the intention of the city council's officials to whistle blow.

Hypothesis 1 predicted that organizational ethical culture positively influences the intention of the city council's official to whistle blow. The results supported that organizational ethical culture positively influences whistleblowing intentions. The result is in tandem with the theory of ethics of Hunt and Vitell and prior studies (Ahmad et al., 2014; Farooqi, 2017; Hadiyati & Yusup, 2019; Victor & Cullen, 1988) that indicate a positive relationship between the variables. In other words, the institution that practices high ethical culture would more likely to influence the intention of its officials to whistle blow.

Hypothesis 2 predicted that the higher is the evaluation on deontology, the higher is one's intention to whistle blow. Meanwhile, hypothesis 3 predicted that the higher is the teleological evaluations, the higher is one's intention to whistle blow. The results concur with the theory of ethics of Hunt and Vitell (1986) and previous

studies that examined the relationship between deontological and teleological evaluations and found positive relationships between the variables (Pan & Spark, 2011, Zakaria, 2010).

Deontological evaluation stresses the importance of performing duties and complying with Act and rules. On the other hand, teleological evaluations emphasizes on the importance of the consequences in terms of pleasure and pains to majority stakeholders. Deontological or teleological evaluation is not mutually exclusive as it exists side by side. One can use both evaluations before deciding whether or not to whistle blow. This is because the protection of law cannot stand alone without considering the consequences of the actions to majority stakeholders.

Theoretical Implication

The results supported the theory of ethics of Hunt and Vitell (1986), that the theory is a fit model for predicting ethical judgment in the context of whistleblowing intentions. The study contributes to the body of knowledge on the impact of organizational ethical culture, ethical evaluations in influencing whistleblowing intentions.

Implication to Management

The results offer implications to policymakers, public institutions, city councils, and the like in which the institution should create a sound ethical culture to reflect its commitment in ensuring that ethical culture is in place. The ethical culture can be strengthened by having documented internal controls that include policies on whistleblowing, which spell on standard operating procedures that include reporting channels, protections, incentives, and rewards.

The results also highlight that the intention to whistle blow is triggered after one evaluates the perspective of deontological evaluations that emphasizes on rules compliance and teleological evaluations that stresses on the consequences. This provides implications to management to educate employees on the importance of complying with Acts, standards, rules, and regulations. Besides that, the management should also educate the officials on the consequences of the unethical incidences to remain hidden. Therefore, if employees stumble upon any unlawful or against standards, rules and regulations and can foresee the adverse consequences, it is their duty to whistle blow. Hence, whistleblowing is one of the important mechanisms to elevate transparency, integrity, and zero-corruption institution.

Summary

The results support the theory of ethics of Hunt and Vitell that organizational ethical culture, deontological and teleological evaluations positively influence whistleblowing intentions. Organization ethical culture obtained the highest magnitude of the effect, followed by deontological and teleological evaluations in

influencing whistleblowing intentions. The study contributes competent insights to the policy and lawmakers, public institutions and municipal councils on the importance of creating a strong ethical culture, emphasizing on the duties of adhering to Act, rules, and regulation (deontological evaluations) and the consequences in terms of pleasure and pains (teleological evaluations) to incite whistleblowing intentions. Whistleblowing would be part of internal controls to prevent fraud, reduce white-collar crime, and hence protect the city councils from any unethical incidences. Consequently, a corrupt-free city council will realize the United Nations aspiration of making cities as inclusive, safe, resilient, and sustainable places for settlements.

Although the results support prior theoretical framework and literature, a limitation the study identified is that it was conducted among Malaysian city council officials. The results might not appropriate to be generalized to other institutions or nations. To increase the validity or reliability of the results, similar studies are suggested to be conducted in other nations and institutions. The differences in the results are not impediments to be confronted but are interesting areas to be explored.

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OCENA ZAMIARÓW DOTYCZĄCYCH INFORMOWANIA O NIEPRAWIDŁOWOŚCIACH URZĘDNIKÓW RZĄDOWYCH

Streszczenie: Niniejsze badanie analizuje kulturę etyczną i oceny etyczne dotyczące intencji zgłaszania nieprawidłowości przez urzędników państwowych. Informowanie o nieprawidłowościach (Whistleblowing) to najskuteczniejsza kontrola wewnętrzna, która przyspiesza integralność, a tym samym chroni miasto przed niesprawiedliwością i destrukcją. Dane zostały zebrane za pomocą kwestionariuszy rozesłanych do 282 urzędników z jednej z malezyjskich rad miejskich i przeanalizowane za pomocą Modelowania Równań Strukturalnych (SEM) z metodą najmniejszych kwadratów (PLS) w wersji 3. Wyniki wskazują, że wszystkie trzy zmienne, a mianowicie kultura etyczna organizacji, deontologiczna oraz oceny teleologiczne były istotnymi czynnikami intencji sygnalizowania nieprawidłowości. Odkrycia dostarczają cennych informacji rządowi, politykom i prawodawcom, radom miejskim i naukowcom, że prawdopodobieństwo intencji informowania o nieprawidłowościach zależy od etycznej oceny przestrzegania zasad (deontologia), postrzeganych konsekwencji (teleologia) i silnej kultury etycznej. Pielęgnowanie kultury informowania o nieprawidłowościach nie tylko zwiększa zaufanie publiczne do rady miasta, ale także sprzyja skutecznej kontroli wewnętrznej i dobremu zarządzaniu.

Słowa kluczowe: deontologia, etyka, urzędnicy państwowi, kultura etyczna, teleologia, intencja informacyjna.

对政府官员举报意图的评估

摘要:本研究考察了对政府官员举报意图的伦理文化和伦理评价。举报是最有效的内部控制,可以加快诚信建设,从而保护城市免受伤害和破坏。通过向马来西亚其中一个市议会的 282 名官员发放问卷收集数据,并使用偏最小二乘法 (PLS) 第 3 版的结构方程模型(SEM)进行分析。结果表明,所有三个变量,即组织道德文化、义务论目的论评价是影响举报意图的重要因素。这些发现为政府、政策制定者和立法者、市议会和院士提供了有益的见解,即举报意图的可能性取决于对规则遵守(义务论)、感知后果(目的论)和强烈的道德文化的道德评估。培育举报文化不仅可以提升公众对市议会的信任,还可以促进有效的内部控制和良好的治理。

关键词:义务论, 伦理学, 政府官员, 伦理文化, 目的论, 告密意图。