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# Applying Theory of Planned Behavior in Investigating Whistle-Blowing Intention: A Theoretical Discussion

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## Abstract

Over the years, organisation wrongdoing cases across the world have increased and are expected to continue to occur in the future. Whistle-blowing has been identified as a source of information on wrongdoings or questionable practices that have occurred in organisation. Whistle-blowing is increasingly important in many societies and encouraging whistle-blowing practice is one of the ways organisations portray good governance. The lack of whistle-blowing theory, to date, has seen many previous whistle-blowing studies used behavioral theories in their study. The objective of this paper is to discuss, first, the applicability of theory of planned behavior in investigating whistle-blowing intention, and, second, the recent debate on the theory of planned behavior.

**Keywords:** whistle-blowing, intention, theory of planned behavior

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## 1. INTRODUCTION

Accounting scandals, organisational wrongdoings and fraud practices indeed occurs around the globe. Among the famous related scandals are Enron and WorldCom, organizations in the USA; Tesco and West London Mental Health NHS Trust, organizations in the UK; and Toshiba, a Japanese organization. News on these inappropriate organizational practices have trigger various parties to heavily discuss about the issue with an aim to find ways that can at least preventing inappropriate organisational practices from continuously occurring in organizations. Despite the heavy discussion, the inappropriate organizational practices continuously occur.

One of the ways that have been introduced to curb the inappropriate organizational practices is whistle-blowing. Whistle-blowing has been identified as a source of information on wrongdoings or questionable practices that have occurred in organisation. Through whistle-blowing it is hoped that management teams or any parties who have power and authority can take remedial action. According to Hooks, Kaplan, and Schultz (1994), whistle-blowing is generally known as a management tool to deter and detect any wrongdoings in organisations. In the U.K., the Chartered Institute of Auditors describes whistle-blowing as a situation when an employee, contractor or supplier goes outside the normal management channels to report suspected wrongdoing at work (Chartered Institute of Auditors, 2014). Near and Miceli (1985) define whistle-blowing as:

*the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action (Near & Miceli, 1985, p. 4)*

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Whistle-blowing reporting can be done via internal processes, set up by an organisation (internal whistle-blowing), or to an external party such as a regulator (external whistle-blowing).

In the early 2000s, the world was shocked by the whistle-blowing cases of Enron and WorldCom. In these two cases, the accounting scandals and fraud practices led to the collapse of both companies. The whistle-blowers in both Enron and WorldCom were positively rewarded in the media for their brave actions in revealing the dirty work of their co-workers. Although their actions have been rewarded and recognised in the media, they were not exempt from paying a price for their actions, which included receiving retaliations from their work colleagues and superiors.

Whistle-blowing cases reported in the media have shown how whistle-blowers were put under stressful situations in confronting those who were against their whistle-blowing actions. In most cases, challenges are received from their own superiors and peers. For example, Mr. Jesudason and Dr. Stephen Bolsin, the whistle-blowers in Liverpool's Alder Hey Hospital and Bristol Royal Infirmary respectively, lost their jobs and have never been employed in the NHS since the scandal. Not only that, ramifications, such as being harassed and facing hostility and resentment from peers and superiors, are always the price that whistle-blowers need to pay for their actions. At the end of the journey there is no guarantee that their life will be back to normal. The impact on the whistle-blower's life, and that of their loved ones, is huge. There is always a possibility that they will find difficulties in getting a new job and a destroyed career and financial ruin are some of the worst experiences whistle-blowers may face. The above descriptions give a wide picture on the complexity of the whistle-blowing phenomenon.

Over the years, organisation wrongdoing cases across the world have increased (Bowen, Call, & Rajgopal, 2010) and these are expected to continue to occur in the future. Therefore whistle-blowing is increasingly important in many societies and encouraging whistle-blowing practice is one of the ways organisations portray good governance (Eaton & Akers, 2007).

In most situations, having information on any wrongdoings in organisations might not necessarily put individuals in a good and easy situation, especially those who have serious concern on the consequences of the wrongdoings and those who have responsibilities to report the wrongdoings, such as internal auditors. An awareness of the risks or ramifications they might encounter if they blow the whistle puts them into a dilemma of what action they should take. 'Should I keep silent or voice my concerns?' and 'Which welfare or interests should I consider most?' are among the questions that may cross their minds. Although the basic idea of whistle-blowing has, in some ways, been accepted, the decision whether or not to blow the whistle involves a very complex decision process for the individual.

The objective of this paper is to discuss the applicability of theory of planned behavior in investigating whistle-blowing intention. The paper is organised as follows. In the second section, theories that have been used in previous whistle-blowing studies are discussed and the third section discusses a recent debate on one of the theory used in whistle-blowing intention studies, the theory of planned behavior.

## **2. THEORIES USED IN PREVIOUS WHISTLE-BLOWING STUDIES**

The lack of whistle-blowing theory has seen many studies apply various behavioral theories in their research. For example, Arnold and Ponemon (1991) and Xu and Ziegenfuss (2008) used Kohlberg's ethical decision making theory to investigate the influence of moral reasoning on whistle-blowing decision making and Park and Blenkinsopp (2009) based their research on the theory of planned behavior (TPB) in examining factors that influence South Korean police officers' whistle-blowing intention.

Randall and Gibson (1991) also used TPB in their study on nurses' intention to report wrongdoings. The theory of reasoned action (TRA) (the successor of the TRA) and the theory of planned behavior are well-known behavioral theories that help explain intention and behavior.

Whistle-blowing is regarded as a prosocial behaviour. Following this line of thought, it is reasonable to assume that there are a number of variables that may influence an individual's intention to blow the whistle. Guided by the premise that whistle-blowing is an action that needs a person to be thoughtful, rather than impulsive, or primarily unconscious with their decision, the model of TPB, therefore provides a suitable framework for whistle-blowing studies. According to Ajzen, the TPB does not restrict researchers to include only the three core variables (attitude, social norm and perceived behavioral control) of the TPB in their studies. Researchers are

allowed to add additional variables to the original model of the TPB and this is called as extended TPB model. The additional variables included, however, should be based on discussion in literature.

The theory of planned behavior has been widely used in predicting various types of behavioral intention (Madden, Ellen, & Ajzen, 1992) including unethical behavioral intention (Chang, 1998). Chang (1998) found the theory of planned behavior was better than the theory of reasoned action in predicting unethical behaviour intention.

### **3. A DEBATE ON THE THEORY OF PLANNED BEHAVIOR**

Despite its popularity and longevity, the TPB and its predecessor, the TRA, are not exempt from receiving criticism from some scholars. Sniehotta, Pesseau, and Araújo-Soares (2014), in their editorial article, share their (personal) view about the TPB. In their article, using a provocative title 'Time to Retire the Theory of Planned Behaviour', the scholars invited other scholars to stand up and give their comments (e.g. Abraham, 2014; Ajzen, 2014; Armitage, 2014; Conner, 2014; Gollwitzer & Oettingen, 2014; Ogden, 2014; Rhodes, 2014; Schwarzer, 2014; Trafimow, 2014). The validity and utility of the TPB are the main points argued by Sniehotta et al.

Ajzen (2014) acknowledges that some scholars have misunderstood the TPB and they continuously criticise the theory based on a shallow and misleading knowledge of the theory. According to Ajzen, the diagram of the TPB is often used by researchers without reading and reasonably understanding the narrative that accompanies the diagram (Ajzen, 2014). Ajzen claims that such circumstance has brought scholars to a misconception about the theory. In addition, Ajzen states that some of the criticisms of the TPB, cited by Sniehotta et al., are false. The lists of other scholars' criticisms of the theory were used by Sniehotta et al. in an attempt to drive readers to the limitations of the TPB, on which they base their reasoning for the retirement of the theory. One of the points that Sniehotta et al. put forward is the TPB's limited predictability of behaviour particularly when the studies used longitudinal rather than the 'shortitudinal' (Sniehotta et al., 2014, p. 1) types of research. Sniehotta et al. also claim that the TPB fails to encourage researchers to use longitudinal and experimental research. In fact, the use of 'shortitudinal' research is much more relevant as the theory measures intention of behaviour at one particular point in time. It is not possible, or at least very difficult, to measure intention using longitudinal research as the intention is very fragile and volatile as time passes by. With regard to this matter, Sniehotta et al. also raised the issue of the overuse of correlation analysis, which they personally view as unnecessary in the present day. Therefore, should the type of research (longitudinal, 'shortitudinal' (cross-sectional) or experimental) and type of analysis technique (correlational, regression, factorial, or structural equation modelling), which researchers use, be necessarily a fault of the theory? Various factors might lie behind the use of a certain type of research and the type of analysis used. Perhaps what Sniehotta et al. intend to highlight is the limited productivity of the original model of TPB in a health behaviour research context. Sniehotta et al. also mentioned behaviour change, but Ajzen (2014) explains in his counterargument, the TPB is not a theory of behaviour change. In fact, the TPB is developed to help explain and predict people's intentions and behaviours and the theory serves as a good guide for researchers to design effective behaviour change interventions (Ajzen, 2014).

In response to Sniehotta et al.'s point concerning the failure of TPB in explaining behaviour from intentions, Ajzen (2014) explains that the prediction of behaviour from intention is subject to potential problems as that may rise at the time the actual behaviour is being performed. Also, the discrepancy between behaviour and intention might also be caused by the beliefs that individuals have during the real situation which is not really similar to the belief that they have for a hypothetical situation, a method which is usually used by researchers who apply TPB.

Ajzen and Madden (1986) outline that a strong association between intention and behaviour depends on a few factors: first, the measure of intention should correspond in its level of generality to the criteria of the behaviour under investigation; and second, the intention must not have changed in the interval between the time at which it was assessed and the time at which the behaviour is observed. They further suggest that the accuracy of prediction usually varies inversely with the time interval between the time the intention being measured and the time the observation of behaviour took place. This is because the time gap might be filled with a number of events that may produce changes in intentions, or, unanticipated obstacles may prevent people from carrying out their intentions. If this matter has been highlighted by Ajzen in explaining the TPB, why should an argument still exist on this matter, especially three decades after the theory was introduced? The view from Sniehotta et al. is perhaps a matter of misunderstanding that has arisen from their side. There is also no sufficient explanation by Sniehotta et al. on the 'quality' of the research they refer to and use as evidence to prove the failure of the TPB. Any research is exposed to various incidences, including methodological problems, that might affect the results. The incidences might concern errors, response bias, social desirability bias, errors or bias in measuring

the items of constructs and errors that occur during transferring the data into a database. Lots of questions could be proposed for clarification before blaming the theory, particularly when unexpected results are gained from the research.

Sniehotta et al. also forwarded other scholars' criticisms that the TPB is exclusively focused on rational reasoning which has made the theory exclude the aspects of unconscious and emotions that might influence behaviour. In his article Ajzen (2014) explains that the "TPB does not propose that people are rational or that they behave in a rational manner" (p. 13) and "TPB makes no assumptions about the objectivity or veridicality of behavioural, normative and control beliefs" (p. 3). The TPB in fact stipulates that the belief that a person possesses, no matter how it is formed, will reasonably and consistently influence his/her attitudes, subjective norms, perceived control, intentions and behaviour.

In answer to the comments concerning the low explanatory power of the TPB's constructs in predicting intention, Ajzen admits that it has been the case in most of the previous studies that use the TPB model. In his explanation, Ajzen points out that the low explanatory power problem can be explained, in part, by the low reliability and validity of the constructs in that particular research. Apart from that, the use of three to four items to measure each construct, and the imperfection in measuring the constructs, might also be the reason for the low explanatory power. The low explanatory power of the three variables also illustrates that there are some other variables that might influence intention and Ajzen does not totally prohibit researchers from adding new variable(s) to the original model of TPB. After all, the TPB is developed with an aim to understand human behaviour and human behaviour is a field of study that is very universal. Various factors may affect human behaviour and this might, in part, explain why the TPB is a general model. Indeed, in his previous article, Ajzen asserted:

*The theory of planned behavior is, in principle, open to the inclusion of additional predictors if it can be shown that they capture a significant proportion of the variance in intention or behavior after the theory's current variables have been taken into account (Ajzen, 1991, p. 199).*

In their article, Sniehotta et al. expressed their negative view on the extended-TPB models which were currently practised by various researchers. For them, the "Extended-TPB models do a disservice to the novel ideas" (Sniehotta et al., 2014, p. 4). They further pointed out that what is currently needed is a new theoretical development rather than extending the TPB. Urging the retirement of the TPB and rejecting the extending of the TPB, might indicate, to some readers, that Sniehotta et al. discredit the contributions that the TPB brings to behavioural research. Did they mean to say that the attitudes, social norms and perceived control are no longer relevant for investigation as the results of their effects are already known from past research? If a new theory is developed by anyone, should these three factors be excluded? If they do include them, is this a new theory or a replication of Ajzen and Fishbein's (1975, 1980) ideas?

In consideration and conclusion of the above paragraphs, one question that came to the author's mind is 'Should the limitations of a theory be the reasons for its retirement?' This is a question that required a more delicate, careful and in-depth justification before Sniehotta et al. expressed their belief. Any theory might have its limitations, however, are the limitations a major or a minor concern? The theory has been used for the past three decades and has been applied to a wide range of actions. Bagozzi (1992) did mention that "one mark of the success of any theory is its longevity" (p. 178) which, in his article, he refers to the TRA and TPB.

In addition to the comments by Ajzen, the following are some of the comments made by other authors. Armitage (2014) describes Sniehotta et al. "bemoan" (p. 2) the lack of studies that apply TPB in experimental studies. Armitage also points out that Sniehotta et al. should not interpret the mixed findings of TPB as the failure of TPB, but rather it should be viewed as a sign for further research. Conner (2014) disagrees with the action by Sniehotta et al. who interpreted the meta-analytic reviews of prospective correlation tests of TPB as the lack of power of TPB. Interestingly, Conner notes that Sniehotta et al. remain silent on the high explanatory power of variance, for both intentions and behaviour, which has been reported in the same meta-analytic research that they cite in their editorial article. Conner also notes that Sniehotta et al. gave little value to the extended model of TPB, but, at the same time, they do not mind new models that appear to include many of the same variables that have been tested in the extended version of the TPB (Conner, 2014). (Gollwitzer and Oettingen (2014)) share their opinions and suggest researchers, particularly in health behaviour studies, should be more careful in adapting general theories, such as the TPB, and be certain that the theories which they intend to use really fit with the research that they want to conduct. As suggested by Gollwitzer and Oettingen, any general theories, when used in health behaviour, require proper adjustments and this is an important point that any health behaviour researcher should take into consideration. With regard to the retirement issue of the TPB, Gollwitzer and Oettingen point out that "the development of novel theories requires knowledge of what has

been around. New theorists might do well to obtain knowledge of previous theory and to respect the past work of more weathered faculty” (p. 5).

#### 4. CONCLUSION

Whistle-blowing is a sensitive issue to most individuals. Investigating whistle-blowing intention, rather than whistle-blowing behavior, has been the main focus in previous whistle-blowing studies. The counterargument by Ajzen on the comment raised by Sniehotta et al. on the theory of planned behavior explained the applicability of the theory in various form of behavioral intention studies.

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