

**Whistleblowing Behaviour towards Accounting Students**

Che Siti Lazrina Md Lazim<sup>1</sup>, Nur Diyana Ismail<sup>1</sup>, Mai Farhana Mior Badrul Munir<sup>1</sup>, Hayati Yusof<sup>1</sup>, Ezatul Emilia Muhammad Arif<sup>2</sup>

<sup>1</sup>Department of Commerce and Accountancy, Faculty of Business and Finance, Universiti Tunku Abdul Rahman, Malaysia.

<sup>2</sup>Faculty of Integrative Sciences and Technology, Quest International University Perak, Malaysia.

Corresponding author email: [lazrina@utar.edu.my](mailto:lazrina@utar.edu.my)

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UNIVERSITI TUNKU ABDUL RAHMAN, BANDAR BARAT, 31900 KAMPAR, PERAK, MALAYSIA.

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**ABSTRACT**

Whistleblowing play vital roles in exposing wrongdoing and unethical activities in organisation, which can be one of the best ways to discover fraud. To begin, the public should understand and be educated about whistleblowing behaviour. In Malaysia, many people are not aware about whistleblowing activities and fail to exercise their rights due to lacking exposure on what constitutes a whistleblowing behaviour. In addition, Whistleblower Protection Act (WPA) is unable to protect whistleblower accordingly. Therefore, this study aims to identify the factors influencing a whistleblowing behavior among accounting students. In the interest of this study, Ethical Climate Theory (ECT) which consisted of caring climate, law and rule climate, instrumentality climate and independence climate has been applied to support the factors that influence a whistleblowing behavior. At this stage, this paper presents conceptual consideration on the accounting students' whistleblowing behavior. Next, the proposed conceptual framework will be empirically validated using survey data. In contribution, this study as it is lacking empirically, also promotes an awareness on whistleblowing behavior among accounting students, public and assist the government agencies to enhance their whistleblowing policies.