Religious Commitment and Reporting Motivation towards Whistleblowing Among University Students

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Abstract. This paper examines the extent to which religious commitment and motivation can influence the act of reporting misconduct behaviour towards whistleblowing within a conceptual framework. Self-Determination Theory (SDT) is used as the basis for developing a conceptual framework that has been tested through a survey conducted among 104 Universiti Poly-Tech Malaysia's (UPTM) accounting students. The findings show that religious commitment and motivation of students significantly influence whistleblowing intentions. The findings align with SDT's core principles regarding ethical decision making. The study's main limitation lies in its sample size, as data collection was restricted to a single institution. Despite this limitation, the results offer practical insights for educators and policymakers. They suggest ways to create learning environments that strengthen students' motivation and sense of moral responsibility, particularly in university settings. Higher education institutions have a responsibility to instil ethical values in students. This will ultimately shape a more transparent and accountable professional environment. In conclusion, by combining religious commitment with SDT, this research offer a new perspective on the factors that influence whistleblowing intentions among university students.

Keywords: Whistleblowing, Academic Integrity, University Students, Self-Determination Theory

1 Introduction

1.1 Whistleblowing among University Students

Professional development in universities depends on more than knowledge acquisition – it requires a foundation of ethical conduct. Issues such as plagiarism, cheating, and fabrication of data not only undermine the values of honesty and fairness but also compromise the educational process itself. As future professionals, students need more than technical expertise – they need practice making ethical judgments under pressure, skills that begin developing during their university years.

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Even though whistleblowing can deter unethical practices, many students hesitate to report misconduct due to fear of retaliation or damage to social relationships. For that, it is important to understand factors that could drive students to engage in whistleblowing in order to cultivate a culture of integrity. Past research has identified various psychological and contextual factors influencing whistleblowing behaviour, such as perceived retaliation, moral intensity, and social norms. However, there hasn't been as much research on how internal motivators, particularly religious commitment and intrinsic motivation, affect students' willingness to whistleblow unethical conducts.

Self-Determination Theory (SDT) is used as a basis to investigate two important internal factors - religious commitment and motivation to report. This can help understand the extent to which they can affect students' willingness to report misconduct. In particularly, SDT provides a robust framework that could explain how intrinsic motivations and psychological needs - autonomy, competence, and relatedness could influence ethical behaviour. While previous studies on whistleblowing intention have frequently employed the Theory of Planned Behaviour (TPB), this study proposes SDT as a more nuanced model that accounts for personal values and internal motivation, especially those based on religious beliefs.

This study explores how internalised values such as religious beliefs and the motivation to report influence the intention to whistleblow by surveying accounting students at Universiti Poly-Tech Malaysia (UPTM). The findings aim to contribute to the growing literature on ethical behaviour in higher education and inform educators and policymakers seeking to promote a culture of academic integrity.

2 Literature Review

2.1 Self-Determination Theory

Self-Determination Theory (SDT) is a theory of personality development and self-motivated behaviour change. It provides a robust framework that explains human motivation in the workplace (Deci et al., 2017; Deci & Ryan, 2012; Liao, 2021). According to Deci et al (2017), SDT explains that human motivation is driven by the satisfaction of three basic psychological needs; autonomy, competence, and relatedness. These needs, when fulfilled, foster autonomous motivation, which is crucial for ethical decision-making and actions such as whistleblowing.

Autonomy refers to the feeling of fulfilment of self-initiated and aligning with their personal values, rather than being controlled by external pressures. This sense of autonomy enhances motivation in the workplace. Particularly in relation to ethical decision-making, when individuals feel that their autonomy is respected, they are more empowered to voice their concerns about unethical actions (Ng et al., 2012).

People blow the whistle when they feel safe doing so. This sense of safety translates into autonomy where employees believe they have real choice in whether to report,

rather than being constrained by fear. For instance, research shows that a workplace characterised by trust, commitment, and a supportive culture can significantly improve employees' willingness to report unethical behaviour (Ng et al., 2012; Uysal & Yildirim, 2016). Since retaliation fears represent the primary barrier to reporting (Bartholomew et al., 2011), reducing those fears directly enhances employees' sense that they can act freely on ethical concerns.

Another psychological need for ethical decision making is relatedness. Relatedness refers to social connection and support from others. Low retaliation trust reflects the belief that one can act without fear of negative consequences from others. Together, these factors can enhance an individual's capability to whistleblow effectively. In other words, individuals who experience a sense of relatedness often benefit from stronger support networks within their organisations or communities. This social support provides a safety net when considering whistleblowing, especially when one feels autonomous enough to voice concerns about misconduct (Deci & Ryan, 2012; Ng et al., 2012; Wen-ying & Liu, 2016).

Religious commitment often plays a significant role in influencing individuals' ethical decision-making and whistleblowing behaviour. Religious commitment can enhance feelings of competence in ethical decision-making. For instance, when individuals perceive that their religious beliefs advocate for justice and truth, they may feel more equipped to confront wrongdoing (Ng et al., 2012; Uysal & Yildirim, 2016). This sense of moral competence is essential, as individuals are more likely to take action, such as whistleblowing, when they believe they have the necessary understanding and capability to address these issues effectively (Bartholomew et al., 2011; Estrada-Ayub & Kahhat, 2014).

For this study, we use Self-Determination Theory as the underlying theory because it offers a more nuanced and comprehensive framework that emphasises Intrinsic Motivation. In the context of whistleblowing, religious commitment often aligns with personal integrity and moral duty, which can drive intrinsic motivation to report wrongdoing. This intrinsic motivation is crucial for whistleblowers — who may risk their careers for ethical reasons—highlighting the value of SDT's focus on internal motivations over the external motivations emphasised by TPB. While TPB is effective in identifying these external influences, it does not adequately account for the internal motivations driven by religious commitments that can significantly influence an individual's decision to whistleblow. For example, a person who perceives whistleblowing as a moral imperative due to their religious beliefs may exhibit a stronger motivation to report misconduct, an aspect better captured by SDT (Ng et al., 2012; Uysal & Yildirim, 2016).

SDT highlights that when people feel their psychological needs has been fulfilled —especially autonomy—they're more likely to taking action, such as whistleblowing (Bartholomew et al., 2011). For many religious individuals, their beliefs can provide a strong sense of autonomy, empowering them to stay true to their moral values. This empowerment is crucial in the whistleblowing process, because feeling autonomous

can mitigate fears associated with retaliation and social judgement, which are significant barriers in the decision to report misconduct (Hagger & Protogerou, 2018; Ryan et al., 2021).

In contrast, TPB often misses the complex ways in which intrinsic motivations, psychological needs, and personal values interact with one another. Instead, it focusing instead on how external factors influence intentions to act. While TPB may highlight perceived control and normative pressures that can influence behaviour, it inadequately addresses how inherent motivations from religious beliefs can inspire an individual to engage in whistleblowing (Andrews, 2016).

The concept of relatedness, especially in the context of SDT, revolves around the connection individuals feel with their community and its values. This connection becomes particularly important when we think about religious identities, which can foster a sense of belonging and moral responsibility when confronting wrongdoing (Hui & Tsang, 2012; Sinclair et al., 2016). When individuals perceive that their community supports ethical action aligned with their faith, they may be more inclined to speak up, finding strength in the support of those around them.

On the other hand, TPB's focus on social norms might not fully capture the unique influence that a committed religious identity can have on whistleblowing. The need for relatedness is crucial for understanding the motivations behind whistleblowing intentions in profound ways that extend beyond mere social acceptance (Berghe et al., 2012; Evans & Bonneville-Roussy, 2016).

2.2 Whistleblowing Intention Among University Students

Previous studies have frequently used the Theory of Planned Behaviour framework to understand the dynamics of whistleblowing intentions. In the studies, factors such as attitudes, subjective norms, and perceived behavioural control significantly influence whistleblowing intentions. Besides that, other factors such as moral intensity, personal cost, and organisational culture also play significant roles. All those factors could be broadly categorised into individual, social, and situational influences.

Individual factors have been found by previous studies that could influence whistleblowing action among students. For example, a positive attitude towards whistleblowing increases the likelihood of reporting unethical behaviour (Handika & Sudaryanti, 2018). Students with higher self-efficacy and a strong internal locus of control are more likely to engage in whistleblowing (Bernawati & Saputra, 2020). Morality is a primary motivator for whistleblowing; for instance, students who prioritise ethical considerations over personal gain are more inclined to report misconduct (Park & Lewis, 2019).

Previous studies also found that social factors could influence whistleblowing action among students. The perceived social pressure from peers, family, and educators significantly influences students' intentions to blow the whistle. Support from these

groups can encourage students to report unethical behaviour. (Bernawati & Saputra, 2020; Nuraini & Pujiningsih, 2021). Conformity, compliance, and obedience to authority can encourage or deter whistleblowing. Supportive leadership and a favourable ethical climate can foster whistleblowing, while hierarchical pressures may discourage it (Erwandy et al., 2025).

Previous studies also found that situational factors are important because students may perceive the ease or difficulty of performing the whistleblowing behaviour. Students may need organisational support because the fear of retaliation is critical in shaping this perception (Erwandy et al., 2025; Handika & Sudaryanti, 2018). They may deter from reporting, if they perceived personal cost of whistleblowing, such as fear of retaliation or damage to personal relationships. Conversely, the potential harm of not reporting can motivate students to act (Chen & Lai, 2014; Putra & Basuki, 2015). A supportive organisational culture that encourages ethical behaviour and provides protection for whistleblowers can significantly enhance whistleblowing intentions (Erwandy et al., 2025; Puspa & Coryanata, 2024).

2.3 Religious Commitment

Religiosity often instils a strong ethical framework in individuals, which can lead to a higher propensity to report unethical behaviour. Studies have shown that individuals with high levels of religiosity are more likely to engage in whistleblowing due to their commitment to moral and ethical standards (Yudira & Helmy, 2024).

Religious individuals often perceive their moral framework as aligned with their faith's teachings. Many religions emphasise the importance of honesty, integrity, and standing against wrongdoing, which can motivate followers to engage in whistleblowing (Mansor et al., 2022a; Ul-Haq et al., 2024). This sense of moral obligation can cultivate moral courage, enabling individuals to confront unethical behaviour even when faced with potential personal repercussions (Talebian et al., 2023). The teachings of many religions encourage adherents to "enjoin good and forbid evil," which directly correlates with the act of whistleblowing as a means of protecting community welfare (Mansor et al., 2022a).

2.4 Motivations for Reporting (Low Retaliation Perception)

Low retaliation perception motivates whistleblowing precisely because organizations have addressed what would otherwise be a major deterrent. Retaliation fears constitute perhaps the most significant barrier to reporting. Individuals anticipate consequences—social exclusion, termination, professional blacklisting—that research confirms are real risks (Blenkinsopp et al., 2019; Khan et al., 2022a; Moore & McAuliffe, 2010). Moore & McAuliffe (2010) documented that the majority of whistleblowers face retaliation, creating a chilling effect that extends beyond those directly affected. The cost-benefit

analysis becomes clear: why report when the personal costs are almost certain and the benefits uncertain?

Organisational culture can reverse this equation. When employees expect constructive responses rather than punishment, they're more likely to report unethical behaviour (Blenkinsopp et al., 2019; Loyens & Vandekerckhove, 2018; Vian et al., 2022). The key lies in credible anti-retaliation protections—policies that organisations actually uphold. Such commitments build trust, which counteracts fear and strengthens reporting intentions (House et al., 2014; Khan et al., 2022b). Employees need evidence that speaking up won't backfire.

3 Methodology

3.1 Research Design

This study adopted a quantitative, cross-sectional survey design to explore the relationship between Religious Commitment, Motivation to Report and Whistleblowing Intention among university students. This research was conducted at Universiti Poly-Tech Malaysia (UPTM), focusing on accounting students from various levels of study. Out of a total population of 611 students, 104 responses were collected through an online questionnaire. Participation was voluntary and anonymous, ensuring ethical compliance.

The Religious Commitment questions measure the depth of students' engagement with their religious beliefs and how this commitment might influence their ethical decisions. The questions, on a seven-point Likert scale, from 1 (Strongly Disagree) to 7 (Strongly Agree), are adapted from Alleyne & Persaud (2012) and Gorsuch & Mcpherson (1989).

The Motivations for Reporting captures students' concerns about potential social or personal retaliation if they were to report misconduct. Respondents indicated how influential each concern was on their decision to report, using a four-point scale: 1 (Extremely Influential) to 4 (Not Influential at All), adopted items from Radulovic & Uys (2019).

Whistleblowing intention assesses students' intentions to report specific academic misconduct. Respondents rated their likelihood of reporting various unethical behaviours on a scale from 1 (Very Unlikely to Report) to 5 (Very Likely to Report), adopted items from Abdul Rahman et al., (2023).

4 Findings and Analysis

4.1 Descriptive Statistics

Religious Commitment

Table 1 shows the descriptive statistics for the Religious Commitment construct show that respondents generally reported high levels of religious involvement and influence in their lives. Mean scores for all eight items ranged from 4.442 to 4.538, indicating strong agreement across the statements. The highest mean (4.538, SD = 0.573) was observed for *"I try to live my life according to my religious beliefs"*, suggesting that students highly internalize their religious values. The lowest mean (4.442, SD = 0.666) was for *"My approach to life is based on my religion"*, though still within the high agreement range. Standard deviations for all items were low (ranging from 0.573 to 0.666), indicating relatively consistent responses across participants.

Motivations for Reporting

Based on Table 2, the Motivations for Reporting construct revealed moderate levels of concern among students. Mean values ranged from 3.048 to 3.144, suggesting that students neither strongly agreed nor strongly disagreed with statements related to fears and concerns about reporting academic misconduct. The highest concern was related to "Fear of the repercussions from whistleblowing" (M = 3.144, SD = 0.806) and "Concern that students will retaliate if I report their cheating behaviour" (M = 3.135, SD = 0.837). The lowest mean (3.048, SD = 0.896) was for "A perception that students who report on friends who cheat are disloyal". These findings reflect moderate hesitation to report misconduct, primarily driven by social and relational consequences.

Whistleblowing Intention

For the Whistleblowing Intention construct, students reported relatively high intentions to report various forms of academic dishonesty, as shown in Table 3. The mean scores ranged from 4.048 to 4.298, indicating a general tendency to disapprove of unethical academic behaviours and a willingness to report them. The highest mean was for *"Adding one's name to a group assignment without participating"* (M = 4.298, SD = 0.799), followed closely by *"Hacking the absentee system to alter class attendance"* and *"Hiring someone to complete tests and assignments"* (both M = 4.221). The lowest mean (4.048, SD = 0.793) was associated with *"Leaking the test content to other students"*. The standard deviations ranged from 0.750 to 0.869, showing moderate variation in respondents' answers.

Table 1. Descriptive Statistics for Religious Commitment Items (N = 104)

Item No	Item Statement	Mean	Std. Deviation
1	I enjoy reading about my religion.	4.529	0.607
2	Believing is what matters, as long as I maintain goodness.	4.500	0.623
3	It is important to me to spend time in private thought and prayer.	4.519	0.607
4	I have often had a strong sense of God's presence.	4.519	0.638
5	I try to live my life according to my religious beliefs.	4.538	0.573
6	While I am religious, it significantly influences my daily life.	4.500	0.607
7	My approach to life is based on my religion.	4.442	0.666
8	Despite other priorities, I hold my belief in religion above all else.	4.529	0.607

Note. Responses were rated on a 7-point Likert scale (1 = Strongly Disagree to 7 = Strongly Agree).

Table 2. Descriptive Statistics for Motivations for Reporting Items (N = 104)

Item No	Item Statement	Mean	Std Deviation
1	Fear of victimization from other students if I report cheating.	3.115	0.754
2	Concern that students will retaliate if I report their cheating behavior.	3.135	0.837
3	A perception that students who report on friends who cheat are disloyal.	3.048	0.896
4	A perception that students who report others may lose friendships at university.	3.067	0.873
5	I am concerned that reporting students who cheat might ruin my relationships with them.	3.087	0.883
6	Fear of the repercussions from whistleblowing.	3.144	0.806

Note. Items reflect concerns and social pressures influencing students' willingness to report misconduct.

Table 3. Descriptive Statistics for Whistleblowing Intention Items (N = 104)

Item No	Item Statement	Mean	Std Deviation

1	Bribing a reprography employee to gain access to the exam in advance	4.135	0.801
2	Leaking the test content to other students.	4.048	0.793
3	Hacking the absentee system to alter class attendance.	4.221	0.788
4	Hiring someone to complete tests and assignments for oneself.	4.221	0.750
5	Fully plagiarizing a course assignment found online.	4.163	0.849
6	Cheating during an exam.	4.202	0.829
7	Signing a presence list for an absent colleague.	4.106	0.869
8	Adding one's name to a group assignment without participating.	4.298	0.799

Note. Higher mean values indicate a stronger intention to report the described unethical behaviours.

4.2 Reliability of the Instruments

According to Table 4, the results confirm the reliability of the instruments, with all alpha values exceeding the acceptable threshold of 0.70. Thus, the measurement tools used in this study are considered highly reliable for assessing the perceptions and intentions of accounting students at Universiti Poly-Tech Malaysia.

Table 4. Cronbach's Alpha

	Variable	Cronbach's Alpha
1	Religious Commitment	0.964
2	Motivation for Reporting	0.961
3	Whistleblowing Intention	0.947

4.3 Regression Analysis

The assumptions of multiple linear regression—normality, linearity, and homoscedasticity—were all assessed and met. The histogram and P–P plot confirmed normality of residuals, while the scatterplot of standardised predicted values and residuals supported both linearity and homoscedasticity. Residual statistics did not indicate the presence of extreme outliers.

A multiple linear regression analysis was conducted to examine whether religious commitment and motivation for reporting significantly predict whistleblowing intention among accounting students. The assumptions of normality, linearity, homoscedasticity, and multicollinearity were tested and met. The model was statistically significant, $F(2, 101) = 18.22$, $p < .001$, and explained approximately 26.5% of the variance in whistleblowing intention ($R^2 = .265$). Both predictors - religious commitment ($\beta = .431$, $p < .001$) and motivation for reporting ($\beta = .228$, $p = .010$) - contributed significantly to the prediction. The variance inflation factors (VIFs) were all below 1.05, indicating no multicollinearity concerns.

Table 5. Regression Coefficients Predicting Whistleblowing Intention

Predictor	B	SE B	β (Beta)	t	p
(Constant)	1.098	0.516	—	2.126	.036
Religious Commitment	0.542	0.108	0.431	4.997	< .001
Motivation for Reporting	0.204	0.077	0.228	2.640	.010

Note. B = unstandardized coefficient; SE B = standard error; β = standardised coefficient. Dependent variable: Whistleblowing Intention.

5 Conclusion

This study sheds light on what drives accounting students at Universiti Poly-Tech Malaysia to report misconduct. Using Self-Determination Theory (SDT) as the framework, we found two key predictors of whistleblowing intention: religious commitment ($\beta = .431$, $p < .001$) and motivation to report when retaliation risks seem low ($\beta = .228$, $p = .010$). Both factors significantly influence whether students intend to report academic misconduct.

Students with strong religious commitments show greater willingness to blow the whistle, likely because their faith provides a moral compass that guides ethical action. This suggests that internalised belief systems—particularly those rooted in religious teaching—function as powerful intrinsic motivators when students face ethical dilemmas. Our findings echo earlier work showing that religiosity strengthens both ethical awareness and moral courage (Mansor et al., 2022b).

Motivation to report matters too, especially when students don't fear punishment. Those who view their institution as non-punitive are more willing to challenge unethi-

cal behavior. This highlights why universities need to build environments where students feel safe reporting violations—a point consistently emphasized in whistleblowing research (Blenkinsopp et al., 2019; Khan et al., 2022a).

Interestingly, students expressed moderate worry about social backlash, yet still showed strong intentions to report misconduct. This suggests that moral duty outweighs social concerns for many students, perhaps because their personal beliefs and the university's ethical climate reinforce doing the right thing. The implication? Institutional support and ethics education genuinely matter in sustaining students' willingness to act. Our model explains about 27% of the variance in whistleblowing intention ($R^2 = .265$), which means religious commitment and low retaliation concerns are important but not the whole story. Other factors likely play a role—ethical climate perceptions, personal moral philosophies, feelings of control over reporting outcomes, or peer influences. Future research should explore these additional dimensions.

What does this mean for practice? Universities need clear reporting mechanisms and genuinely supportive environments. Educators should emphasise the moral aspects of professional conduct and work to build trust within academic communities. When students develop these values during their training, they carry them into their careers—becoming professionals who actually prioritise accountability and integrity.

This study has limitations worth noting. We examined only one institution and a specific student population, which narrows generalizability. Still, the research makes a distinct contribution by connecting religiosity with SDT to explain whistleblowing behaviour—an integration rarely explored before. Future work could test this model across different universities, cultures, and religious contexts to see whether these patterns hold more broadly.

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