



Whistleblowing Intentions: Perceptual Evidence from Future Accountants in Tertiary Institutions in Plateau State, Nigeria

¹Gwaska Daspan Mike & ²Emmanuel John Ajang

^{1&2}Department of Accounting, Plateau State University, Bokkos
Corresponding Author: daspan2000@gmail.com

Abstract

Corporate scandals around the world have raised concern over ethicality of the accountancy profession. Accounting students are future accountants and auditors who are held accountable for the public confidence. Despite increasing emphasis on ethics in accounting education, little emphasis has been placed on whistleblowing. This may be due to the lack of perceived interest and literature focusing on how whistleblowing affects the accounting professionals and students. Therefore, this study aimed to examine what affects whistleblowing intention of final year accountancy undergraduates. Applying the Moral Intensity Model, the study looks into how magnitude of consequences, social consensus, proximity, and fear of retaliation affect whistleblowing intention. The study was designed to be a descriptive survey research using primary data collection method. Self-administered questionnaire was delivered to achieve a minimum sample size of 211 tertiary institutions accounting undergraduates in Plateau state using purposive/judgmental sampling technique. Descriptive analysis was used to summarize the demographic profile of target respondents. Multiple Linear Regression analysis was used to test the hypotheses developed. The results suggest that magnitude of consequence ($B = 0.190$, $t = 2.892$ and sig. 0.004), social consensus ($B = 0.356$, $t = 5.901$ and sig. 0.000) and fear of retaliation ($B = 0.119$, $t = 2.110$ and sig. 0.036) have a positive and significant relationship with whistleblowing intention (WI) while proximity ($B = 0.032$, $t = 0.580$ and sig. 0.562) have a positive but not significant relationship with whistleblowing intention (WI). This study wished to fill up Nigeria's whistleblowing research gap in academic world and practically, to improve the coverage of ethics in tertiary education.

Keywords: Future Accountants, Whistle blowing & Moral intensity model

Introduction

Following the worldwide corporate scandals in the US and Europe, public scrutiny of accountant's decisions has increased. More attention is directed to the ethicality of the accountants' actions (Pierce & Sweeney,

2010). Ethical conduct has been recognized as an important element in accounting profession and education (Abu Bakar, N.B.A., Ismail, S. and Mamat, S., (2010). It

is believed that professionalism and ethics should be upheld.

One of the areas of interest relating to ethics is whistleblowing. “Whistleblowing is defined as the disclosure by organization’s members (former or current) of illegal, immoral, or illegitimate practices to their employers, persons or organizations that may be able to effect action” (Near & Miceli, 1985).

There are two dimensions to whistleblowing; namely, internal and external whistleblowing. Hence, whistleblowing relates to the actions of two actors which are a former employee and a serving employee. Ahern & McDonald (2002); Bolsin, Faunce & Oakley (2005) and Davis & Konishi (2007) agreed that the disclosure of unethical and/or illegal behaviour of an organization by these two actors to the public or a higher authority is referred to as whistleblowing. In essence, whistleblowing is seen as an effort by a concerned member or past member of an organization to draw attention to an anomaly or danger or hazards created and/or shrouded by the organization. Thus, whistleblowing does not necessarily have to be fraud reporting but rather it encompasses the reporting of all unwholesome practices that portend grave danger if immediate remedial actions are not taken. For example, it can be a student reporting a lecturer trying to harass him/her to a higher authority, or a lecturer alerting top management about an examination malpractice attempt.

There are two distinct perceptions regarding whistleblowing. One perception views whistle blowers as actors who violate the loyalty reposed in them by the organization (Rothschild & Miethe, 1999). In essence,

blowing the whistle is seen as a treacherous act because employees are expected to be loyal to the organization at all cost. The second perspective holds that whistle blowing is a bravely and saintly act which is considered more important than mere loyalty to the company (Grant, 2002).

Consequently, with the second perspective on whistleblowing, it is evident that such acts of bravery in exposing unwholesome acts such as fraud within an organization is capable of curbing or controlling organizational misconduct. Nonetheless, such acts have inherent associated costs and benefits which could range from loss of job, victimization, to a threat to life. Therefore, whistleblowing becomes a very complicated decision to make, and such decision is usually influenced by factors which could be personal, situational, demographical, and organizational in nature.

In an attempt to address the public’s concerns, the accounting profession has emphasized the need for ethics education early in an accountant’s career, even before he or she enters the profession (Rafik, 2008). Prior studies on how accounting students react to whistleblowing is limited and mostly conducted outside Nigeria. This reveals the need to further investigate this issue, thus, the need for this study to examine the future accountants’ perception on whistleblowing and their likelihood to blow the whistle.

This study focuses on accounting final year undergraduate’s student intention to blow the whistle on wrongdoing. Accounting students are most likely to be aware of fraudulent practices because they have studied auditing and ethics courses. Besides, they form part of those to become

professional accountants that will be working in various organizations in the country and will be facing the issues that will demands them to act by blowing the whistle.

The key issues under investigation can be summarized as follows; Fraudulent practices especially that have to do with finance has led to the collapse of a lot of businesses all over the world, Countries over the world have all come up with ways of mitigating all these especially after the US Sarbanes-Oxley law with Nigeria not exempted, Even with all the protection that government promised to give for whistle blowers, cases of unreported fraud are still on the increase, This study aimed to investigates the reason whether it might have emanated from when accountants are still undergoing training i.e. from foundation of their training.

Statement of the Problem

Despite the Nigerian Senate passage of Whistle blower Protection Bill on 19th July, 2017, the cases of whistleblowing do not seem to increase and the wrongdoing issues do not show a downward trend but keep on increasing. According to the 2017 Corruption Perceptions Index reported by Transparency International, Nigeria is ranked 148th least corrupt nations out of 175 countries. Global Competitive report by World Economic Forum ranks Nigeria at 125th out of 137 countries under survey. Besides, the Global Economic Crime Survey carried out by PricewaterhouseCoopers in 2016 also revealed the sharp rise in bribery and corruption cases in Nigeria from 19% in 2014 to 30% in 2016, despite the fact that 98% of companies are of the opinion that bribery and corruption are unacceptable (PricewaterhouseCoopers [PwC], 2016). This further aggravates the need to

investigate the factors that hinder employees from engaging in whistleblowing.

Why there is unwillingness to reveal wrongdoing within the organization; private or public is a cause for worry. This study aimed at investigating the issue from the training stage of the accountants to see whether there are fundamental issues that causes the unwillingness to blow whistle in case of wrongdoing in organizations.

The undergraduates were exposed to situations where they may be needed to blow the whistle even as students such as examination malpractices, signing attendance for a student that is not in class, impersonation during test and exams etc.

The possibility that fear of the victim retaliating after blowing the whistle, how the students view the magnitude of consequence, what the society view about the issues of wrong doing or the proximity between the victim and the whistle blower may or may not affect whistle blowing hence the need for this research.

Research Questions

The following research questions were formulated:

- a) What is the extent of willingness amongst final year accounting undergraduates Students of tertiary institutions in Plateau State to blow the whistle?
- b) Does magnitude of consequences influence the whistleblowing intention among final year accounting undergraduates?
- c) Does social consensus influence the whistleblowing intention among final year accounting undergraduates?
- d) Does proximity influence the whistleblowing intention among final year accounting undergraduates?
- e) Does fear of retaliation influence the whistleblowing

Objective of the Study

The main objective of the study is to examine the extent of willingness amongst final year accounting undergraduates of tertiary institutions in Plateau State

The specific objectives of the study are:

- a) To examine the relationship between magnitude of consequences and whistleblowing intention among final year accounting undergraduates.
- b) To examine the relationship between social consensus and whistleblowing intention among final year accounting undergraduates.
- c) To examine the relationship between proximity and whistleblowing intention among final year accounting undergraduates.
- d) To examine the relationship between fear of retaliation and whistleblowing intention among final year accounting undergraduates.

Research Design

The study aimed to investigate what influences whistleblowing intention among final year accountancy undergraduates of tertiary institutions in Plateau State hence the research design that was adopted for this study was descriptive survey research. The design was adopted because the sampled elements and the variables that are being studied are simply being observed as they are without making any attempt to control or manipulate them.

Data Required for the Study

In this study, the primary source of data was employed through the use of questionnaire. This was gathered from the final year undergraduate students of Department of Accounting, University of Jos, Plateau State, Plateau State University Boko and Plateau State Polytechnic Barkin Ladi as at 2017/2018 session through the administration and collection of well-structured questionnaires.

Methods of Data Collection

In line with the research design, structured questionnaire was used for this study. A questionnaire is the main means of collecting quantitative primary data. A questionnaire enables quantitative data to be collected in a standardized way so that the data are internally consistent and coherent for analysis.

Collection of data through structured questionnaire provides for efficient means of gathering data from a large number of respondents. Structured questions specify the set of responses as well as their format. A structured question may offer multiple-choices, or a scale.

In this research work, the Likert scale was used. Named after its developer, Rensis Likert, the Likert scale is one of the most widely used itemized scales. The end-points of a Likert scale are typically “strongly disagree” and “strongly agree.” The respondents were asked to indicate their degree of agreement by checking one of five response categories.

The data are typically treated as interval scale. When using this approach to determine the total score for each respondent, it is important to use a consistent scoring procedure so that a high (or low) score consistently reflects a favorable response. This requires that the categories assigned to the negative statements by the respondents be scored by reversing the scale. Note that for a negative statement, an agreement reflects an unfavorable response, whereas for a positive statement, agreement represents a favorable response. Accordingly, a “strongly agree” response to a favorable statement and a “strongly disagree” response to an

unfavorable statement would both receive scores of five.

The Likert scale has several advantages. It is easy for the researcher to construct and administer this scale, and it is easy for the respondent to understand. The major disadvantage of the Likert scale is that it takes longer to complete than other itemized rating scales. Respondents have to read the entire statement rather than a short phrase.

Population of the Study

The study population was 474 consisting of 165 final year undergraduate Students of Department of Accounting, University of Jos, Plateau State, 22 final year undergraduate students of department of Accounting of Plateau State University Bokkos and 287 final year HND students of department of Accounting of Plateau State Polytechnic Barkin Ladi as at 2017/2018 session.

Sample Size

Sample is drawn from the population because of the difficulty to reach every single final year accountancy students in the various tertiary institutions in plateau state. Based on statistics obtained from the various class representatives of the department of accounting of the three tertiary institutions, there are 474 Final Year Undergraduates in 2018 (Research 2018). Distributing questionnaire to all the students was not possible due to the timing. Therefore, a sampling is preferable due to the constraints.

The extant literature suggests various guidelines on sample size determination. Notably, the commonly used approaches are by Yamene (1970) and Krejcie and Morgan (1970). Since the study has a population of 474, Krejcie & Morgan (1970; 2010) sample

size selection model was employed to generate the study sample size.

The sample size procedure is given below based on the Taro Yamane's formula:

$$n = \frac{N}{1 + Ne^2}$$

Where; n = Desired Sample Size

N = Total Population

e = Accepted error limit
(5% on the basis of 95% confidence level).

$$\text{Therefore } n = \frac{474}{1 + 474(0.05)^2} = 217$$

Sampling Techniques

This research work will adopt the Purposive sampling technique for data collection. Purposive sampling method is also known as the judgmental sampling. The participants are deliberately chosen due to the qualities or knowledge they possess. The target respondents of the study were final year accounting students specifically. Instead of distributing questionnaires to any student in the campus, individuals that were known to be final year accounting students were identified and invited to participate in the study. Purposive sampling ensures that data can be collected from individuals who can provide relevant information by virtue of their knowledge or experience.

Analysis of Data for Research Question

Descriptive analysis describes the sample characteristics. Demographic profile of the target respondents was analyzed using the frequency and percentage test. The test helps to transform intricate respondents' data into more meaningful information. Moreover, variables of the study are also interpreted by mean and standard deviation analysis. Mean measures the central

tendency, while standard deviation measures variability of data. Mean and standard deviation value of each item in the questionnaire should lie within the 5-point Likert scale.

Discussions of Major Findings

Table 47 describes the relationship between each independent variable and

dependent variable. As the general rule applies, when $p\text{-value} < 0.05$, H_0 is rejected and H_1 is accepted. The hypothesis is, hence, supported.

Table 13: Summary of Hypothesis Testing

| | Hypothesis | Unstandardized Coefficient Beta (B) | t | Sig. | Result |
|----|---|-------------------------------------|-------|-------|---|
| H1 | There is a significant relationship between MC and WI. | 0.19 | 2.892 | 0.04 | Reject H_0 . Hypothesis is supported. |
| H2 | There is a significant relationship between SC and WI. | 0.356 | 5.901 | 0 | Reject H_0 . Hypothesis is supported. |
| H3 | There is no significant relationship between PX and WI. | 0.032 | 0.58 | 0.562 | Accept H_0 . Hypothesis is not supported. |
| H4 | There is a significant relationship between FR and WI. | 0.119 | 2.11 | 0.036 | Reject H_0 . Hypothesis is supported. |

Source: Field Study (2018)

Magnitude of Consequences (MC)

From the table above, $p\text{-value}$ for the relationship between MC and Whistleblowing Intention is less than 0.05. Thus, the relationship between MC and Whistleblowing Intention is significant. This result has a consistent finding with few past studies such as Mustapha and Siaw (2012), Wang et al. (2015), Arnold et al. (2013), Ballantine (2002) and Chan Yee Chinet al., (2017).

The consequences of a moral issue must be serious enough to establish consideration of response by an individual (Curtis, 2006). Just like an auditor who is a potential whistleblower also takes materiality into consideration before taking any action. Therefore, the degree of seriousness of the consequences of a wrongdoing will affect the students' intention to whistle blow. When a wrongdoing will lead to a large negative impact on others such as endangering one's life, threatening one's

safety, students tend to perceive it as unethical and hence, their Whistleblowing Intention inflates. On the other hand, students feel not important or not worthy of whistleblowing if the consequences of wrongdoing are not serious at all.

Social Consensus (SC)

SC has a significant relationship with Whistleblowing Intention. Past studies examining the same hypothesis also generates similar findings. For example, Shawver and Clements (2011), Sweeney and Costello (2009), Ballantine (2002), and Clements Shawver (2011) and Chan Yee Chinet al, 2017).

The result generated suggests that undergraduates often consider the opinion of people surrounding them when intending to whistle blow. Generally, these are the important people whose opinion is valued by the students such as peers, family and friends. When these individuals are in agreement with and think that the undergraduates should whistle blow, undergraduates will be inclined to judge whistleblowing as a moral and ethical action, and thus the Whistleblowing Intention of undergraduates also increases. In contrast, if the society does not agree with whistleblowing, undergraduates will feel ambiguous and demotivated, then reduce the Whistleblowing Intention.

Nevertheless, this result also contradicts with findings of Schmidtke (2007) and Musbah et al. (2016) that SC is insignificant with Whistleblowing Intention.

Proximity (PX)

The significant relationship between PX and Whistleblowing Intention is empirically supported with p-value more than 0.005.

This outcome is not in line with the findings of past researches including Lincoln and Holmes (2011), Carlson et al. (2009), and Shawver and Clements (2011).

PX does not affect the Whistleblowing Intention among undergraduates. If the students have a close and intimate relationship with the victim of a wrongdoing, the probability of whistleblowing is greater. People usually show more care to people who are physically, psychologically and culturally close to them such as family and friends than strangers who are distant. Students will have stronger feeling of empathy and pity if people close to them are adversely impacted by a wrongdoing. There is a higher tendency to whistle blow since the victim of a wrongdoing is someone they care about. Conversely, the result is consistent with results of Wang et al. (2015) and Mencland May (2009).

Fear of Retaliation (FR)

The result revealed that FR and Whistleblowing Intention has significant relationship since the p value is less than 0.05. Thus, null hypothesis is rejected. This finding opposes results of similar past studies such as Kennett et al. (2011), Elias and Farag (2015), Fatoki (2013), Cassematis & Wortley (2013) and Latan et al. (2016). These past studies concluded that FR has no significant relationship with Whistleblowing Intention.

However, retaliation does not necessarily result in a weaker intention of whistleblowing. According to Miceli and Near (1985), whistle blowers will blow the whistle if they believe that reporting the wrongdoing will bring a positive impact, even though they might be suffering from

retaliation. The result indicates that undergraduates are still willing to whistle blow if the societal benefits can compensate the personal cost of whistleblowing. Furthermore, whistle blowers will choose to whistle blow when there is no other alternative available (Brown, 2008). Under such circumstances, it is possible that undergraduates will intent to whistle blow. In fact, retaliations appear to be more encouraging external whistleblowing than deterring whistleblowing (Rehg et al., 2008). This finding expresses highly the moral compass of the respondents, so it appears to be a "good news" to a certain extent.

Summary of Findings

Whistleblowing Intention: Perceptual Evidences from Future Accountants in Tertiary Institutions in Plateau State was researched by examining the extent of relationship between moral intensity variables and whistleblowing intentions of final year accounting students of the selected tertiary institutions. Findings from the study revealed that:

- a) Hypothesis one reveal that Magnitude of Consequences significantly affects Whistleblowing Intention. This implies that the higher the magnitude of consequence (seriousness of wrongdoings) the higher the desire to blow the whistle.
- b) Hypothesis two shows that social consensus has significant effect on whistleblowing intention. The degree of social acceptance that a given act is good or evil influences the intention to blow the whistle. This means that the higher the level of social acceptance of whistleblowing the higher the desire to blow the whistle.
- c) The result from hypothesis three shows that there is no significant relationship

between proximity and whistleblowing intention. This implies that the closeness of an individual to the victim in a situation does not influence the intention to blow the whistle.

Finally, hypothesis four indicates the there is positive relationship between fear of retaliation and whistleblowing intention. This implies that fear of what the wrongdoer or organization will do to the whistle blower affects the intention to blow the whistle.

Conclusion

From all the results obtained, whistleblowing can be said to be very important tool in the war against all forms of wrongdoing especially those that has to do with organizational funds and processes. As can be seen from the results of all the variables as follows:

Magnitude of consequences: from the results we can concludes that the respondent will blow the whistle when the resultant effect will be devastating for instant, it can lead to death of the victim, collapse of the organization, loss of lives and properties etc.

Social consensus: many of the respondents have exhibited that people around them can have serious influence on their willingness to blow the whistle; where they receive support from especially those that they are looking up to, they will blow the whistle.

Proximity: there is a mild respond to this variable, however, from the result we can conclude that most people will not blow the whistle just because of their proximity with the victim.

Fear of Retaliation: from the results of this variable, we can conclude that fear of

retaliation has serious effect on whistleblowing as indicated by most of the respondents. The fear of the wrongdoer, the organization and even societal action where it is not certain what it will be. This has further confirmed the position of transparency international 2017 that many Nigerians will not blow the whistle because of fear of uncertainty.

Whistle blowing intention: this variable was also tested being the dependent variable and from the result, we can conclude that most of the respondents are willing the blow the whistle on any wrongdoing they are aware of at any time, this intention is however, affected by the independent variables as concluded above.

RECOMMENDATIONS

Based on the conclusions of the study the following recommendations are made as follows:

- i. Ethic education should be an ongoing process in the field of accountancy as well as expand the scope of whistleblowing in the curriculum in order to discourage people from seeing some wrongs as having greater magnitude than others; this will be besides implementation of all manners of penalties assigned to various forms

of wrongdoing in organizations and society at large.

- ii. Government policies on family control must be re-emphasized and social values re-publicized through the mass media, national orientation etc. especially those values that are against every form of wrong doing. Besides, the religious and traditional institutions must be re-strengthened by the government as they interface with the people more often on moral issues.
- iii. The issue of unity in diversity must be as our national anthem and also indeed, so that people will be ready to blow the whistle irrespective of their relationship with the victim.
- iv. As government is emphasizing on fighting corruption, there should also be more assurance for those that are willing to blow the whistle that they will be protected and not just on the pages of papers and also the full provision of the whistleblowing policy should be passed into law so that it can be pursue in court logically.
- v. Whistleblowers should be celebrated as heroes by the government by giving them national award whenever their case are proven while putting majors in place that will prevent the victimization of those that their case cannot be proven.

REFERENCES

Abu Bakar, N.B.A., Ismail, S. and Mamat, S., (2010). Will graduating year accountancy students cheat in examination? A Malaysian case. *International Education Studies*, 3(3): 145-152.

Ahern, K. & McDonald, S. (2002). The beliefs of nurses who were involved in a whistleblowing event. *Journal of Advanced Nursing*, 38, 303-309.

Ajetunmobi, A. (2012) *Whistle-Blowing as a Potent Anti- Corruption Tool in Punch Newspaper of August 5th 2014*

Alleyne, P., Hudaib, M., & Pike, R. (2013). Towards a conceptual model of whistleblowing intentions among external auditors. *The British Accounting Review*, 45(1), 10-23.

- Alleyne, P., Weekes-Marshall, D., & Arthur, R. (2013). Exploring Factors influencing Whistleblowing Intentions among Accountants in Barbados. *Journal of Eastern Caribbean Studies*, 38(1), 35-62.
- Arnold Sr, D. F., Dorminey, J. W., Neidermeyer, A. A., & Neidermeyer, P. E. (2013). Internal and external auditor ethical decision-making. *Managerial Auditing Journal*, 28(4), 300-322
- Auriacombe, C. J. 2005. Key issues in the whistle blowing process. *Journal of Public Administration*, 39(4):655-699.
- Banisar, D.(2006). *Whistle blowing international standards and developments*. Accessed on 21 November 2017 from: http://www.corrupcion.unam.mx/documentos/investigaciones/banisar_paper.pdf
- Bayo, O. (2017). Flashback: How parcel boom killed Dele Giwa, 'the flaming journalist who gave tyrants nightmares'. *A published article of the cable newspapers of 20th October, 2017*
- Bhattacharjee, A. (2012). *Social Science Research: Principles, Methods, and Practices*, 2nd edition Textbooks Collection. Book 3. http://scholarcommons.usf.edu/oa_textbooks/3. ISBN-13: 978-1475146127.
- Bless, C., Higson-Smith, C. Kagee, A. 2006. *Fundamentals of Social Research Methods: An African Perspective*. 4th ed. Cape Town: Juta.
- Bolsin, Faunce & Oakley (2005) Practical virtue ethics: Health care whistle blowing and portable digital technology. *Journal of medical ethics* 31 (10): 612-8
- Brennan, N., & Kelly, J. (2006). *A study of whistleblowing among trainee auditors*. The British Accounting Review, 39, 61-87. doi: 10.1016/j.bar.2006.12.002
- Carlson, D. S., Kacmar, K. M., & Wadsworth, L. L. (2009). The impact of moral intensity dimensions on ethical decision-making: Assessing the relevance of orientation. *Journal of Managerial Issues*, 21(4), 534-551. Retrieved February 24, 2017, from <http://www.jstor.org/stable/40604668>
- Factors Affecting Whistleblowing Intention
- Cassematis, P. G., & Wortley, R. (2013). Prediction of whistleblowing or non-reporting observation: The role of personal and situational factors. *Journal of Business Ethics*, 117(3), 615-634.
- Chartered Institute of Internal Auditors (IIA). (2014). *Whistleblowing and Corporate Governance: The role of internal audit in whistleblowing*. Retrieved on 21 November 2017 https://www.iaa.org.uk/media/537988/final_0795iaa_whistleblowing_report
- Chatman, J., & Flynn F. J.(2001). The Influence Of Demographic Heterogeneity On The Emergence and Consequences Of Cooperative Norms In Work Teams . *Academy of Management Journal*, Vol. 44, No. 5, 956-974.
- Chen, C. P., & Lai, C. T. (2014). To blow or not to blow the whistle: The effects of potential harm, social pressure and organizational commitment on whistleblowing intention and behaviour. *Business Ethics: An European Review*, 23(3), 327-342.
- Chiu, R. K. (2002). Ethical judgment, locus of control, and whistleblowing intention: A case study of mainland Chinese MBA students. *Managerial Auditing Journal*, 17(9), 581-587. doi: 10.1108/02686900210447588
- CLEEN Foundation (2013). *Public Presentation of Findings of the National Crime*

Victimization and Safety Survey. Retrieved 21 November 2017 from <http://www.cleen.org/Text> Report of Findings.pdf

Clements, L. H., & Shawver, T. (2011). Moral intensity and intentions of accounting professionals to whistle-blow internally. *Journal of Forensic Studies in Accounting and Business*, 3(1), 67-82.

Grant, C. (2002). Whistle blowers: Saints of secular culture. *Journal of business ethics volume 39,(4) 391-399*

Cullen, J. (1978). *The structure of professionalism*. New York: P.B. Inc

Curtis, M. B. (2006). Are ethical decisions dependent upon mood? *Journal of Business Ethics*, 68, 191-209.

Danny Kennett, Alexis Downs M. George Durler (2012) Accounting Students' Intent to Blow the Whistle on Corporate Fraudulent Financial Reporting: An Experiment. *International Journal of Business and Social Science Vol. 2 No. 14* www.ijbssnet.com

Davis & Konishi (2007). whistle blowing in Japan Nursing ethics an international journal for health care professionals. <https://doi.org/10.1177/0969733007073703>

Edwards, J. (2007). Ethical and Compliance-Competence Evaluation: a key element of sound corporate governance. *An International Review Volume 15, Issue 2*. Available at: <https://doi.org/10.1111/j.1467-8683.2007.00566>.

Eisenberger, R., Fasolo, P. M., & Davis-LaMastro, V. (1990). *Effects of perceived organizational support on employee diligence, commitment and innovation*, *Journal of Applied Psychology*, 75(1), 51–59

Erkmen, T., Çalışkan, A. O., & Esen, E. (2014). An empirical research about whistleblowing behavior in accounting context. *Journal of Accounting & Organizational Change*, 10(2), 229-243.

Etikan, I., Musa, S. A., & Alkassim, R. S. (2016). Comparison of convenience sampling and purposive sampling. *American Journal of Theoretical and Applied Statistics*, 5(1), 1-4. doi: 10.11648/j.ajtas.20160501.11

Fatoki, O. (2013). Internal whistleblowing intentions of accounting students in South Africa: The impact of fear of retaliation, materiality and gender. *Journal of Social Science*, 37(1), 31-44.

Hannigan, N.S (2006). Blowing the Whistle on Health Care Fraud; Should I? *Journal of American Academy of Nurse Practitioners Vol. 18, pp 512-517*

Johnson, R.A.2003. *Whistle blowing: When it works and why*. Boulder: Lynne Rienner Publishers.

Jones, T. M. (1991). Ethical decision making by individuals in organizations: An issue contingent model. *The Academy of Management Review*, 16(2), 366-395. Retrieved 21 November 2017, from <http://www.jstor.org/stable/25886>

Jubb, P. B. 1999. Whistleblowing: A restrictive definition and interpretation. *Journal of Business Ethics*, 21(1):77-94.

Kennett, D., Downs, A., & Durler, M. G. (2011). Accounting students' intent to blow the whistle on corporate fraudulent financial reporting: An experiment. *International Journal of Business and Social Science*, 2(14).

KPMG. (2013). *KPMG Malaysia Fraud, Bribery and Corruption Survey 2013*. Retrieved 21 November 2017, from <https://home.kpmg.com/my/en/home>

[/insights/2014/01/malaysiafraudbribery.htm](#)
1

- Latan, H., Ringle, C. M., & Chiappetta Jabbour, C. J. (2016). Whistleblowing intentions among public accountants in Indonesia: Testing for the moderation effects. *Journal of Business Ethics*, 138(1), 1-16.
- Lee, E., (2005). *Whistleblowers: Heroes or villains?* *Accountants Today*, August 2005, pg14-18.
- Lennane, J. (2012) What Happens to Whistle Blowers and Why. *Social Medicine Journal*, Vol 6 ,No 4,
- Lincoln, S. H., & Holmes, E. K. (2011). Ethical decision making: a process influenced by moral intensity. *Journal of Healthcare, Science and the Humanities*, 1(1), 55-69. Retrieved February 18, 2017, from <http://s3.amazonaws.com/academia.edu.documents/39510551>
- Mencl, J., & May, D. R. (2009). The effects of proximity and empathy on ethical decision-making: An exploratory investigation. *Journal of Business Ethics*, 85(2), 201-226.
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: an examination of correlates of whistleblowing intentions, actions, and retaliation. *Journal of Business Ethics*, 62(3), 277-297.
- Miceli, M. P., & Near, J. P. (1985). *Characteristics of organizational climate and perceived wrongdoing associated with whistle-blowing decisions*. *Personnel Psychology*, 38, 525-544.
- Miceli, M. P., Near, J. P., Rehg, M. T., & Van Scotter, J. R. (2012). *Predicting employee reactions to perceived organizational wrongdoing: Demoralization, justice, proactive personality, and whistleblowing*. *Human Relations*, 65(8), 923-954.
- Miceli, M. (2004). Whistle-blowing research and the insider: lessons learned and yet to be learned. *Journal of Management Inquiry*, 13(4), 364–366
- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations: LEA Organization and Management Series*. Mahwah, NJ: Taylor and Francis.
- Miceli, M.P. & Near, J.P. (1988). *Retaliation against role prescribed whistleblowers: The case of internal auditors*. Paper presented at the 48th annual meeting of the Academy of Management, Anaheim, CA.
- Johnston, M. (2005). *Syndromes of Corruption: Wealth, Power and Democracy*. Cambridge: Cambridge University Press.
- Miller, S. Roberts, P & Spence. E. (2005). *Corruption and Anti-Corruption: An Applied Philosophical Approach*. New Jersey: Pearson Prentice Hall.
- Mohammad Namazi & Fahime Ebrahimi (2017) A study of accountants' whistle-blowing intention: evidence from Iran. *Int. J. Business Governance and Ethics*, Vol. 12, No. 4, 2017 P. 349-376
- Morris, S. A., & McDonald, R. A. (1995). The role of moral intensity in moral judgments: An empirical investigation. *Journal of Business Ethics*, 14(9), 715-726.
- Musbah, A., Cowton, C. J., & Tyfa, D. (2016). The role of individual variables, organizational variables and moral intensity dimensions in Libyan management accountants' ethical decision making. *Journal of Business Ethics*, 134(3), 335-358.
- Mustapha M. & Siaw, L.S. (2012). *Will final year accountancy students whistleblow? A Malaysian case*. *International Journal of Trade, Economics and Finance*.

- Mustapha, M., & Siaw, L. S. (2012). Whistleblowing: Perceptions of future accountants. *International Proceedings of Economics Development & Research*, 38, 135-139.
- Near, J.P. & Miceli, M.P., (1985). Organizational dissidence: The case of whistleblowing *Journal of Business Ethics*, 4(1): 1-16.
- Near, J.P. & Miceli, M.P., (1996). Whistle-blowing: myth and reality. *Journal of Management*, 22(3): 507 -526.
- Near, J.P. & Miceli, M.P. (1995). Effective Whistle-blowing. *Academy of Management Review*, 20(3), 679-708.
- Nader, R., Petkas, P. & Blackwell, K. (ed). (1972). *Whistleblowing: What happens to men and women who dare to "blow the whistle" on America's most powerful enterprise and institutions?* New York: Grossman Publishers
- Philp, M. (2007). *Political conduct*. US: Harvard University Press
- Pierce, B. & B. Sweeney. (2010). the relationship between demographic variables and ethical decision making of trainee accountants. *International journal of auditing*. Vol 14 (1)
- Pillay, S., Dorasamy, N., & Vranic, V. (2012). Exploring whistleblowing intentions in South Africa: A quantitative analysis. *African Journal of Business Management*, 6(7), 2529-2548.
- Poneman, D. (2004). *Going critical: the first north korean nuclear crisis*. Washington, DC : Brookings Institution Press
- Porter, B. A. (1992). *Do external auditors have the role of society's corporate watchdogs?* Akauntan Nasional 4-11, 41-48, Malaysia
- PricewaterhouseCoopers (PwC). (2016). *Economic crime from the board to the ground: Why a disconnect is putting Malaysian companies at risk*. Global Economic Crime Survey 2016 (Malaysia report). Retrieved 21 November 2017, from www.pwc.com/gx/en/services/advisory/foresics/economic-crime-survey.html
- Rafik, E., (2008). Auditing students' professional commitment and anticipatory socialization and their relationship to whistle blowing. *Managerial Auditing Journal*, 23(3): 283-294. 139
- Rothschild, J., & Miethe, T.D. (1999). *Whistleblower disclosures and management retaliation*. *Works and Occupation*, 26, 107-128.
- Saunders, M., Lewis, P., & Thornhill, A. (2012). *Research methods for Business students* (6th ed.). Harlow, UK: Pearson Education.
- Schedler, A. (1999). *Conceptualizing Accountability*. Boulder and London. Available at: http://works.bepress.com/andreas_schedler/22/
- Schmidtke, J. M. (2007). *The relationship between social norm consensus, perceived similarity, and observer reactions to coworker theft*. *Human Resource Management*, 46(4), 561-582. doi: 10.1002/hrm.20182
- Sekaran, U., & Bougie, R. (2013). *Research methods for Business: A skill-building approach* (6th ed.) New York: John Wiley & Sons.
- Smith, B. R., Kistruck, G. M., & Cannatelli, B. (2016). The impact of moral intensity and desire for control on scaling decisions in social entrepreneurship. *Journal of Business Ethics*, 133(4), 677-689.
- Sweeney, B., & Costello, F. (2009). Moral intensity and ethical decision-making: An empirical examination of undergraduate accounting and business students. *Accounting Education: An International Journal*, 18(1), 75-97.
- Transparency International. (2016). *Whistleblowing: an effective tool in the fight against*

'corruption. [Online]. Available: <http://www.transparency.org>. Accessed 18 June 2018

Transparency International. (2016). *The 2016 Corruption Perceptions Index Measures the perceived levels of public sector corruption 183 countries and territories around the world* [Online]. Available: <http://www.transparency.org/cpi2018>. Accessed 11 November 2018

Vincent, A. O. (2014) *Whistle Blowing: Inspiring Chartered Accountants*: A paper presented at the 44th Annual Accountants Conference on 10th September, 2014 at the International Conference Centre, Abuja

Wainberg, J., & Perreault, S. (2016). Whistleblowing in audit firms: Do explicit protections from retaliation activate implicit threats of reprisal? *Behavioral Research in Accounting*, 28(1), 83-93.

Wan Najwa Arifah W. Ahmad, Fais Ahmad (2017) Impact of Organizational Trust on Whistle-Blowing Intentions at Malaysian Enforcement Agency. *International Journal of Research in Business Studies and Management Volume 4, Issue 1, January 2017, 1-6*

Wang, J., Keil, M., & Wang, L. (2015). The effect of moral intensity on IT employees' bad news reporting. *Journal of Computer Information Systems*, 55(3), 1-10.