NEAR EAST UNIVERSITY

INSTITUTE OF GRADUATE STUDIES

DEPARTMENT OF BUSINESS ADMINISTRATION

ASSESSING THE MORALITY IN WHISTLEBLOWING DECISIONS AMONG EMPLOYEES IN AN ORGANISATION

MBA THESIS

MICHAEL OPEYEMI AYOADE

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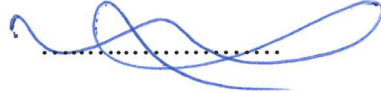
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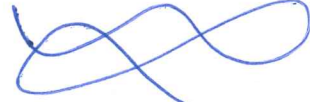
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Approval

We certify that we have read the thesis submitted by Michael Opeyemi Ayoade titled **"ASSESSING THE MORALITY IN WHISTLEBLOWING DECISIONS AMONG EMPLOYEES IN AN ORGANISATION"** and that in our combined opinion it is fully adequate, in scope and in quality, as a thesis for the degree of Master of Business Administration.

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Declaration

I hereby declare that all information, documents, analysis and results in this thesis have been collected and presented according to the academic rules and ethical guidelines of Institute of Graduate Studies, Near East University. I also declare that as required by these rules and conduct, I have fully cited and referenced information and data that are not original to this study.

Michael Opeyemi Ayoade

23/01/2024

Abstract

This study explores the extraordinarily complicated factors influencing whistleblowing decisions of employees from different industries, with a special focus on manufacturing workers in Lagos, Nigeria. The study was based on a theoretical framework established through Rest's Ethical Decision-making Model (1986) and Aquino & Reed's Moral Identity Theory (2002), it sought to explore the different perspectives employees hold in terms of what makes reporting misconduct unethical or ethical;

To collect quantitative data, surveys were held online. These closed-ended questionnaires aimed to maximize respondent efficiency and convenience. Participants from various job titles, departments and levels of seniority drawn within the manufacturing sector provided an all-round picture of moral considerations which influence whistleblowing choices.

The research aimed to help set moral standards, create a more open atmosphere and enhance accountability by examining decision-making surrounding whistleblower morality. The findings should provide useful information about employees' motivations, organizational policies and the creation of a culture for responsible decision-making at work. They can also add to ongoing discussions on workplace ethics.

Soyut

Bu çalışma, Nijerya'nın Lagos kentindeki imalat işçilerine özel olarak odaklanarak, farklı sektörlerden çalışanların ihbar kararlarını etkileyen olağanüstü karmaşık faktörleri araştırıyor. Çalışma, Rest'in Etik Karar Verme Modeli (1986) ve Aquino & Reed'in Ahlaki Kimlik Teorisi (2002) aracılığıyla oluşturulan teorik bir çerçeveye dayanıyordu; suiistimalleri etik dışı veya etik olmayan bir şekilde bildirmenin ne olduğu konusunda çalışanların sahip olduğu farklı bakış açılarını keşfetmeyi amaçladı;

Niceliksel veri toplamak için çevrimiçi anketler yapıldı. Bu kapalı uçlu anketler, yanıtlayanların verimliliğini ve rahatlığını en üst düzeye çıkarmayı amaçladı. İmalat sektöründeki çeşitli iş unvanlarından, departmanlardan ve kıdem düzeylerinden katılımcılar, ihbar seçimlerini etkileyen ahlaki hususların kapsamlı bir resmini sundu.

Araştırma, ihbarcı ahlakını çevreleyen karar verme sürecini inceleyerek ahlaki standartların belirlenmesine yardımcı olmayı, daha açık bir atmosfer yaratmayı ve hesap verebilirliği artırmayı amaçladı. Bulgular çalışanların motivasyonları, kurumsal politikalar ve işyerinde sorumlu karar alma kültürünün yaratılması hakkında yararlı bilgiler sağlamalıdır. Ayrıca işyeri etiği konusunda devam eden tartışmalara da katkıda bulunabilirler.

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List of Abbreviations

AMEX: American Stock Exchange

NASDAQ: National Association of Securities Dealers Automated Quotations

HEXACO: Honesty-Humility, Emotionality, Extraversion, Agreeableness, Conscientiousness, and Openness to experience

SOX: Sarbanes-Oxley Act

CHAPTER ONE

Introduction

Whistleblowers are individuals who report unethical behaviour within their organization to a superior. They play a crucial role in revealing injustice and corruption. In 2017, whistleblowers helped unearth $3.7 billion in fraudulent charges, according to the U.S. Department of Justice. However, as the number of whistleblowers increases, so does the opposition they face (Near and Miceli 2016). As a result of their efforts, many whistleblowers, particularly those who do not expose anonymously, face harassment, emotional distress, and even job loss (Scriver, Kenny, and Fatoki 2018). According to 2012 research by Bocchiaro, Zimbardo, and Van Lange, this form of retaliation may be a reason why so few people blow the whistle; one study found that just 9.4% of participants did so when given a choice.

Given the substantial personal risks associated with whistleblowing, what factors influence an individual's decision to reveal unethical conduct within their organization? Some scholars argue that whistleblowers do what they do out of a moral duty to protect the public, comparing them to saints and prophets (Cailleba & Petit, 2018; Lindblom, 2007). However, those who disagree with whistleblowing often label those who do it as "malcontents" (Devine & Aplin, 1986), acting for personal gain or retribution rather than a moral sense of justice. Determining whether or not whistleblowers possess moral courage, which is the capacity to endure emotional pain to preserve moral beliefs or principles, is challenging (Lopez, O'Byrne, & Petersen, 2003; Baumert, Halmburger, & Schmitt, 2013).

In 2015, James Dungan, Adam Waytz, and Liane Young released "The Psychology of Whistleblowing," a research examining whistleblowers' moral quandaries and the personal and cultural elements that can encourage or discourage whistleblowing. The tension between justice and loyalty was one of the primary topics examined in this study and a 2013 study that was also released. Both are moral ideals, yet they may contradict in the workplace.

The research indicates that whistleblowers are typically motivated by fairness and place it above loyalty. In fraudulent organizations, the people's top objective is to do what they think is correct. On the other hand, those primarily motivated by loyalty may prioritize the endorsement of their co-workers, superiors, and the company as a whole, even if it requires deception.

Depictions of whistleblowers frequently show them as dissatisfied employees with poor job performance. However, as per the study's results, individuals who decide to report fraudulence usually possess more job experience over time along with better pay grades and education levels

than those who opt for silence. Moreover, whistleblowers have an elevated degree of internal locus of control in comparison to the broader populace. Therefore, it appears that whistleblowers have a greater inclination to assume accountability for their conduct when contrasted with individuals who do not engage in whistleblowing activities.

These findings offer significant contributions to the understanding of the underlying motivations of whistleblowers, potentially debunking any misconceptions about their intentions, particularly those associated with monetary incentives. In agreement with Adam Waltz's stance that individuals whistle blow due to moral as well as financial incentives. Henceforth, encouraging whistleblowing would require targeting their sense of morality towards justice, fair play while acknowledging aspirations towards contributing positively.

Are moral considerations a factor in whistleblowing?

Generally, it has been considered that whistleblowing decisions are motivated by moral reasons or a concern for the welfare of others. Several conceptual models of whistleblowing assert that morality is the primary motivating factor behind these choices. For example, Avakian and Roberts (2012a) argue that morality is the primary motive of whistleblowing. Furthermore, according to opinions of the normative standing of whistleblowers, morality is seen as the most important motive for disclosing unethical behavior by whistleblowers (Alleyne, Hudaib, and Pike 2013).

Despite the consensus among theoretical models, empirical research provides contradictory findings regarding the correlation between moral considerations and whistleblowing decisions. Brabeck (1984) and Liyanarachchi and Newdick (2009) indicated that those with stronger moral reasoning test scores are more likely to report wrongdoing in hypothetical settings. Miceli, Dozier, and Near (1991) found the reverse link in a field experiment examining genuine whistleblowing decisions.

While some research (Dalton & Radtke, 2013) implies that people who are more interested in themselves are less likely to report wrongdoing, other research shows that people are significantly more likely to report wrongdoing if they stand to benefit financially or otherwise from doing so (Andon, Free, Jidin, Monroe, & Turner, 2018) At the very least, a part of whistleblowing decisions may be driven by self-interest, as one estimate suggests that whistleblowers may desire some advantage for themselves in around half of all cases (Miceli & Near, 1997). (Dozier & Miceli, 1985; Callahan & Dworkin, 1994). Researchers have found mixed results when looking for a correlation between whistleblowing and moral principles (Mesmer-Magnus & Viswesvaran,

2005), implying that more data is needed to tease out the specific connection between ethical considerations and whistleblowing decisions.

Statement of The Problem

In recent years, whistleblowing, or revealing misconduct within an organization, has gained popularity in encouraging accountability and openness. Despite the potential sound effects of whistleblowing on businesses and society, employees frequently face challenging ethical problems when determining whether to expose misconduct. Fear of reprisal, lack of trust in the system, and pressure to conform to organizational norms are all factors that can affect an employee's decision to whistleblow or keep silent. In addition, company culture and rules can significantly influence employees' perceptions of whistleblowing and their propensity to disclose misconduct.

Employees may have to weigh the ethical implications of disclosing knowledge about potentially unlawful or unethical practices at their workplace. This can be a difficult option because the individual may have to choose between upholding their principles and possibly jeopardizing their job or remaining silent and contributing to the continuation of unethical activity. There may also be concerns regarding the whistleblower's organization loyalty and subsequent repercussions. Before choosing between options, people must assess both positive outcomes and potential negative consequences of considering their own ethical beliefs.

By developing policies and practices, organizations can encourage and facilitate ethical behaviour. Comprehending how employees approach ethical considerations and make decisions in whistleblowing scenarios can ultimately contribute to a more equitable society.

Aim of Study

This research aims to examine the connection between moral concerns and whistleblowing decisions to determine whether or not whistleblowing constitutes an act of moral courage. This research investigates how corporate culture and rules affect employees' moral judgments and choices when faced with whistleblower situations.

The study will also examine the moral motivation in whistleblowing, which can be viewed as problematic. Often, whistleblowing poses an ethical problem between justice and loyalty. On the one hand, reporting misconduct can conflict with a longtime member's allegiance to his or her

organization. This study aims to determine whether a whistleblower's intention is based on the pursuit of self-interest or financial benefit. Are they attempting to rectify a wrong? Is it for public safety?

Research Questions

- How does organization policies and reporting structures influence employees' decision to whistleblow?
- What is the correlation between the factors influencing decisions to whistleblow and the actual decision to whistleblow?
- How does moral judgement influence decisions to whistleblow in the context of personal motivation and financial incentives?

Limitation

Limitations of this study could arise from a bias in favour of social desirability which is commonly seen in case of studies focusing on topics like moral and ethical decision making or even whistleblowing. People may aim to appear better than they actually are when answering the questionnaires rather than being truthful about their thoughts and actions.

Due to the perception that reporting unethical behaviour is socially acceptable in a whistleblowing situation, participants may amplify their tendency towards doing so. However, declaring their intention to choose what is right may be contradicted by their hesitation or final verdict based on potential consequences. This tendency to react in accordance with socially accepted norms can distort the findings and lead to a gap between intentions and actions.

Participants may overestimate their own morality due to social desirability bias given the significance of moral identity for this research. In order to present themselves positively, it is conceivable for participants may embellish their commitment to morality along with ethical ideals which can harmfully influence actual relationship amid moral identity along with tendency towards whistleblowing.

Discussing matters related to personal values and beliefs might encounter obstacles caused by social desirability bias. Accordingly, interpretation of results is subject to accounting for this limitation.

Summary

This thesis aims to explore the moral considerations of whistleblowing decisions made by employees inside a company, given the complexity of the ethical concerns surrounding whistleblowing. Understanding the ethical dimensions of whistleblowing decisions requires hearing out the voices of all employees, especially those who have blown the whistle. There should also be a comprehensive look at the various organizational contexts and cultures in which these choices are made. Whistleblowing, its moral foundations, and the factors that impact individuals' decisions to disclose unethical behaviour are thoroughly examined in this thesis's first three chapters to address this problem.

The first chapter presented background information and emphasized the need to study the moral dimensions of whistleblowing choices and the factors that affect them. The second chapter expands on this foundation by examining the extant literature on whistleblowing, its moral frameworks, and the role of personal values, organizational culture, and contextual factors in whistleblowing decisions. This literature review leads to the research's overarching theoretical framework. The third chapter describes the principal research methodologies used, elaborating on the research methodology and providing insight into participant selection and the advantages of the chosen research approach.

The key research findings are reported in chapter four, focusing on individual values, organizational culture, and external variables. This chapter presents an extensive review of the results.

Our fifth chapter explores our discoveries in depth, emphasizing the interaction between individuals' values and those of their employers. The influence that organizational culture has on employee ethics and willingness to report infractions is also examined. Moreover, we scrutinize how much influence factors like legal shelter, financial remuneration and professional implications hold in deciding to disclose malpractice or not.

The study's noteworthy contributions and potential areas of exploration are highlighted in the final chapter's recommendations.

Definition of Terms

Whistleblowing: The act of disclosing classified information or inappropriate actions by an individual or organizations - both public and private.

Ethical decision-making: To make ethical decisions means to adhere to established principles. In this context of decision-making based on moral principles and values, people typically identify a range of options before making a choice.

Moral Identity: The conception an individual has about their ethical personality is referred to as their Moral Identity and the centrality of morality in defining oneself cannot be overstated.

Moral Behaviour: behaviour that aligns with agreed-upon principles of morality is considered to be moral behaviour, and moral behaviour has a broad spectrum ranging from mere compliance with the law to extraordinary acts such as whistleblowing.

Moral Sensitivity: By possessing moral sensitivity, we are able to notice ethical predicaments and acknowledge how our behaviours may influence those involved.

Moral Judgement: The ability to use sound judgement when assessing the morality of a situation.

Moral motivation: it denotes the determination one has towards choosing ethical conduct.

Moral Character: To maintain moral character, you must possess unwavering integrity and determination.

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CHAPTER TWO

Literature Review and Theoretical Framework

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The term "whistleblowing" can be traced to English law enforcement officers blowing their whistles to alert others when they observe a violation of established laws. Whistleblowing is the act of reporting illegal, immoral, or illegitimate practices to individuals or institutions capable of correcting the misconduct, thereby minimizing the negative impact on organizational stakeholders and society as a whole (Lor, P.J and Britz, 2012).

Uys (2000) defined whistleblowing as the disclosure of harmful and unethical practices by an insider to a higher authority with authority to implement appropriate corrective measures. Contrary to the public interest, these harmful and unethical practices may include violations of the law, health and safety concerns, abuse of office or authority, and misuse or unauthorized use of funds. Consequently, the primary purpose of whistleblowing is to safeguard the public interest from the potential hazards of unethical practices, thereby promoting positive change (Rehg, Miceli, Near, and Van Scotter, 2008). Whistleblowing is an essential method of revealing and preventing unethical corporate conduct and wrongdoing within the organizational setting.

However, if an efficient system for reporting wrongdoing is not implemented, efforts to minimize corruption and unethical behaviour may prove futile, as warned by Oakley and White (2005). Employees should be able to report unethical activity through safe, anonymous channels; reported issues should be examined quickly; and whistleblowers should be protected from reprisal under all circumstances. To maintain ethical standards, cultivate a culture of accountability, and encourage transparency, companies can benefit greatly from a system for reporting unethical activity, sharing information, and holding individuals accountable.

Reporting unethical or illegal behavior at work is crucial through whistleblowing. Whistleblowing assists in protecting public interest as well as cultivating an atmosphere of honesty and integrity within businesses by encouraging people to expose any instances of illicit or immoral corporate behavior. Yet, it is indispensable to create streamlined systems for reporting wrongdoing to guarantee that these undertakings result in concrete achievements and contribute positively to both establishments and the public at large.

According to Bertens (1993), morality and moral have the same meaning. The morality of an action refers to its inherent goodness or wrongdoing when people discuss it. Under the umbrella of morality fall concepts such as right and wrong, good and bad. The genesis of these principles and values may lie in multiple sources, including tradition, religion, and ideology.

Distinguishing between right and wrong depends on ethical codes, social customs, and personal or cultural values. In the context of governance and development, morality serves as a guiding force for constitutionally mandated obligations (Atmadja & Saputra, 2017; Fitri et al., 2019). The implementation of a whistleblowing system, which can help prevent fraudulent activities, is one method to ensure the observance of ethical principles (Boynton, 2006).

Generally, whistleblowing is conducted anonymously, enabling individuals to report misconduct or unethical conduct without fear of retaliation. Whistleblowing disclosures must be made in good faith, meaning they should not be personal complaints about a specific company policy (grievance) or made with malevolent intent or slander (Tuanakotta, 2012).

Morality guides the principles and values defining good and bad in an organization, society, or culture. A mechanism that allows individuals to report unethical actions in a manner that is kept strictly secret can be an invaluable resource for promoting ethical behaviour and ensuring its continued existence as a business practice. Whistleblowing procedures can positively contribute to an organization or institution's general moral and ethical health by helping to cultivate a culture of accountability and transparency.

The study's independent variables include moral considerations, specifically those pertaining to fairness and justice, in addition to moral sensitivity. The present study posits that the aforementioned variables are expected to exert an impact on the dependent variable, which is whistleblowing decisions.

The significance of fairness and justice in shaping the ethical evaluations and decision-making procedures of individuals has been highlighted in scholarly literature (Colquitt, 2001; Tyler, 2002). The perception of fairness and justice within an organization is positively associated with ethical behaviour among employees, including the reporting of misconduct. According to Kaptein and Schwartz's (2008) research, individuals who possess a robust perception of fairness and justice are more predisposed to disclose unethical conduct. Individuals perceive misconduct as a transgression of equitable standards and are motivated to undertake corrective measures to redress the issue.

Furthermore, the existence of fairness and justice within the organizational framework may cultivate an atmosphere that encourages the act of whistleblowing. According to Miceli and Near (1992) and Near and Miceli (1985), employees who hold the perception that their organization places a high value on fairness, transparency, and just culture are more inclined to feel at ease and self-assured in reporting instances of misconduct. The individuals hold the belief that their

conduct will be regarded with gravity and that commensurate measures will be implemented to redress the transgression.

The comprehension of whistleblowing decisions necessitates the inclusion of moral sensitivity as a vital constituent. The term pertains to the capacity of individuals to identify ethical concerns and the moral consequences of their conduct, as proposed by Rest (1986). According to Reidenbach and Robin (1988), individuals with elevated levels of moral sensitivity are more inclined to recognize and discern ethical predicaments in their professional environment, which may encompass circumstances necessitating the disclosure of wrongdoing.

Studies have indicated that individuals possessing elevated levels of moral sensitivity exhibit a greater propensity to disclose instances of unethical conduct and are more prone to engage in whistleblowing activities (Jones, 1991; Treviño, Weaver, & Reynolds, 2006). Individuals with an elevated level of moral consciousness possess the ability to identify and react to unethical behaviour within their respective workplaces.

The variables of fairness and justice, alongside moral sensitivity, exert a noteworthy influence on the decision-making process of whistleblowing. Employees who perceive a sense of equity and impartiality within their organization, in conjunction with those who exhibit elevated levels of ethical awareness, are more likely to engaging in whistleblowing activities. The aforementioned variables play a significant role in shaping the moral judgments of individuals, influencing their perceptions of ethical issues, and motivating them to take action against instances of misconduct.

Related Research

The Moral Dilemma and Regulatory Approaches

Research by Miceli and Near (1985) shows that the individual's level of investment in the organization's actions, rather than the organizational structure supporting change and internal communication (availability of whistleblowing channels, management oversight, etc.), is the primary distinction between a whistleblower and a passive observer. Individual traits often influence the move from employee to whistleblower (Miceli & Near, 1985; 1988). One does not automatically acquire the whistleblower role but must go through a series of subjective decisions based on the decision-making schema established by March et al. (1958).

In practice, one must make a moral decision to balance their loyalties to their employer with their personal beliefs (and often, to society). Charreire Petit and Surply (2011) examine this dilemma

in their analysis of a whistleblower's core decision to speak up or remain silent regarding loyalty to the organization and subordination to the hierarchy. The improvements to French laws protecting whistleblowers necessitate a reexamination of these issues. In doing so, they observe that whistleblowers and corporations continue to confront formidable challenges despite real advancements in their protection.

The moral dilemma of whistleblowing, from the perspective of both whistleblowers and company executives, reveals the depth of the problem and the struggle between personal integrity and professional loyalty. The moral conundrum presents a similar linguistic challenge for businesses, as it leaves an impression on both whistleblowers and managers while simultaneously causing uncertainty since each side proposes a different or at least contradictory remedy.

In response to the Enron affair that broke in December 2001, the United States government passed the Sarbanes-Oxley Act (SOX, 2002), requiring companies to improve their internal reporting. Whistleblowers were so mandated to report their concerns to their direct manager. Companies with more than $75 million in annual revenue listed on the Nasdaq or AMEX on Wall Street were required to comply with this rule. It was expanded to French-based or -operating businesses. The extraterritorial aspect of this American statute raised and continues to raise several concerns (Assemblée Nationale, 2016a). The original legal framework included new regulations on conflicts of interest and a system for the early reporting of ethical issues. This included establishing and revising internal committees such as Ethics Committees, Audit Committees, Remuneration Committees, and Nominating Committees. Despite legal and cultural obstacles in France (Charreire Petit & Surply, 2008a & b; de Bry, 2008), an initial system for early reporting of ethical issues was established, albeit in a "highly heterogeneous and diverse" manner (Mauduit, 2008: 133).

The Committee of Ministers of the European Union recommended protecting "whistleblowers" in 2014. The recommendations defined "whistleblowers" as "any person who discloses or exposes information on a threat or harm to the public interest in the course of the employment" (European Council, 2014). The European definition, which had previously exclusively included disclosures related to illegal, immoral, or illegitimate conduct, became less precise due to this broadening.

While "random and only quite recently adopted" ethical whistleblowing systems were present in France in 2008, they were not widely used (de Bry, 2008: 144). France's cultural norms (Charreire Petit & Surply, 2012; De Bry, 2008;) and history, particularly during World War II when "the French Resistance viewed reporting events as treachery and silence as a heroic act," may be the cause for the country's slow progress in this area (Bournois & Bourion, 2008: 34). There is still a

reluctance to report a co-worker in France today (Larue, 2007). Even the translation of the term "whistleblower" into other European languages reveals these cultural inhibitions in their negative implications (Transparency International, 2013: 19-21). As in the new law, "denunciation" is proposed without definition. This could mean "divulgation," "revelation," or "signalment." The fact that Germany did not occupy Quebec provides further evidence of this. You'll hear both "dénonciateur" and "lanceur d'alerte" frequently used in Quebec. Doubts about the authenticity of incriminating evidence are a natural part of the process of disclosing or reporting an irregular or illegal act. The impact of society or history may function as a barrier to disclosure, even if it has nothing to do with the culture of the person making the revelation. A moral dilemma presents itself when an individual must decide between speaking up for what is right in the workplace and betraying their employer and co-workers out of loyalty (Cailleba, 2016a & b).

While acknowledging a more protective status is a welcome development, it is vital to highlight the moral issue that current regulations do not solve. This should be done regardless of any new definition of a whistleblower and before it is enacted. 'Mainstream and specialist Western media frequently use loyal and values-driven individuals' to refer to whistleblowers. Called (2016) states that they act for their organization's and society's benefit. The business sector's economic pursuits contradict the communal benefits sought by society. Their employer and the wider public will scrutinize the whistleblower thoroughly. Taking both sources seriously is necessary. The state must take action when a possible infraction is brought to light. Failure of a company's internal ethics to address an issue leads to legal challenges that question its collective conscience. The tension between the company's workers and the managers tasked with executing the law compounds this moral conundrum.

Moral Character and its Relationship with Ethical and Unethical Work Behaviour

The study conducted by Taya R. Cohen and Lily Morse (2014) aimed to comprehend the concept of moral character and its correlation with both ethical and unethical work conduct. According to Funder and Fast's (2010) definition, moral character pertains to an individual's inherent inclination to exhibit ethical or unethical thoughts, emotions, and actions. This definition is consistent with the notion of personality as a set of distinctive patterns of cognition, affect, and conduct. The trait theory perspective proposes that moral character can be understood as a latent psychological construct that integrates these patterns into a unified entity.

The analysis of character has experienced a renewed interest in recent years, an area of study that had been comparatively overlooked throughout the twentieth century. This was largely due to the situationist critique, which placed significant emphasis on situational factors that impact moral

conduct. Fleeson and colleagues (2014) refuted the idea that character does not exert a substantial influence on ethical conduct. The authors contended that upon comprehensive examination of the primary data that underpins the situationist critique, a resilient association between moral characteristics and conduct becomes apparent, in contrast to the fragmented perspective. In addition, trustworthy and accurate techniques derived from the field of personality psychology can be employed to assess variances in ethical character among individuals. Moreover, the magnitudes of influence exerted by both personality and situational factors are approximately comparable when analysing multiple behaviours.

It is noteworthy that situational factors continue to exert an impact on the prediction of moral conduct, in conjunction with personality factors. The discourse on the interplay between personality and situational factors has culminated in a synthesis, acknowledging that behaviour is a product of the dynamic interaction between these two factors. The resolution of this discourse recognizes the presence of distinct forms of consistency, namely the cross-situational consistency of individual behaviours and the consistency of contingency, which denotes the reliable alteration of an individual's behaviour in response to changing circumstances.

Although there are numerous reviews available on situational and organizational factors that contribute to unethical behaviour, this study specifically examines the impact of personality traits on unethical behaviour. The empirical foundation of the research domain has expanded in recent years, with a particular focus on the HEXACO personality model and the importance of the Honesty-Humility dimension. Notwithstanding a few reviews that examine both situational and dispositional factors, the organizational behaviour literature on behavioural ethics has allocated relatively scant consideration to personality factors.

Furthermore, the concepts of morality and ethics are concerned with the regulations that dictate appropriate and inappropriate conduct, and these regulations may manifest variations in emphasis within various fields (Bazerman & Gino, 2012; Brief, 2012; Tenbrunsel & Smith-Crowe, 2008). Psychologists are increasingly viewing morality as a mechanism for regulating social relationships and achieving equilibrium between self-interest and the interests of others. This perspective is substantiated by multiple investigations carried out by Graham et al. (2011), Greene (2013), Haidt and Kesebir (2010), and Rai and Fiske (2011). According to Rai and Fiske (2011), effective regulation of social connections is integral to their embedding within society.

According to Janoff-Bulman and Carnes (2013), moral systems are comprised of regulations that prescribe and proscribe behaviours, which are derived from regulatory systems that activate and inhibit behaviour. Janoff-Bulman and Carnes (2013) assert that these guidelines pertain to

conduct, cognition, and affect, encompassing individual, social, and collective ethical incentives. Rai and Fiske (2011) posit that distinct moral motives are triggered by various social contexts and relationships, resulting in a range of behaviours. According to Cohen et al. (2006), individuals who tend to experience guilt and are generally cooperative in their interpersonal interactions, demonstrated competitive conduct in a context that involved intergroup dynamics, particularly when the emphasis was placed on group loyalty.

The ethical conduct of individuals is significantly influenced by their personal moral compass, however, cognitive biases and social pressures can impede the decision-making process even for those who uphold moral values (Bazerman and Gino, 2012; Kern and Chugh, 2009). Although possessing high moral character does not necessarily ensure ethical behaviour, research suggests that individuals with low moral character are more likely to engage in a disproportionate amount of harmful behaviours (Bazerman & Gino, 2012). Comprehending moral character holds significant importance in curbing unethical behaviour within both organizational and societal contexts, as posited by Bazerman and Tenbrunsel (2011) and Kern and Chugh (2009).

Financial Incentives and Whistleblowing Decisions

The study Hijacking the Moral Imperative: How Financial Incentives Can Discourage Whistleblower Reporting (Leslie Berger, Stephen Perreault & James Wainberg 2017) indicated that financial incentives could inadvertently dissuade whistleblowers from swiftly reporting misconduct by diminishing their moral drive to do the right thing. According to the study, tips from whistleblowers are the most common method for uncovering fraud, accounting for nearly 40% of all fraud instances. Various businesses and administrative organizations offer or are considering offering money related motivating forces to empower whistleblowers to report unethical behavior. The study discovered, however, that many of these whistleblower incentive programs include minimum award value limitations, which may have a detrimental effect.

Assistant Professor of Accounting at Florida Atlantic University's College of Business James Wainberg claims that when offered money for blowing the whistle, potential whistleblowers will no longer decide based on "doing the right thing" but on financial analysis. Knowing about an incentive plan makes people less likely to disclose fraud than if they were unaware of the program. The truth of this statement is amplified when its potential dangers dwarf the possible benefits of reporting.

Collaboratively authored by Leslie Berger Weinberg, an assistant professor in Accounting at Wilfred Laurie University, and Stephen Perrault, an Associate Professor in Business Administration at Providence College. In this study, the researchers analysed motivational crowding and its impact on moving from self-motivation to external motivation. Money is an extrinsic motivation, and studies demonstrate that using it as an incentive might have the unintended consequence of reducing an individual's innate drive to act morally. The researchers ran an experiment to test this theory of "motivational crowding," and they discovered that, under some conditions, reward schemes could have a chilling effect on whistleblowing, even more so than if no incentives were offered.

Moral Motives That Influence Whistleblowing Decisions

As discussed in the study by Sean Valentine & Lynn Godkin (2019), employees' sensitivity to ethical issues and problems likely motivates whistleblowing, rooted in individual reason and ethics. As individuals become more conscious of ethical issues, they make ethical decisions and vow to act accordingly, which may increase their whistleblowing intentions. The concept of whistleblowing has expanded to include "moral whistleblowing," a proactive process influenced by the moral identity of the decision maker, organizational culture, and environmental perceptions and promoted by ethically sensitive and morally courageous individuals (Watts & Buckley, 2017).

Moral intensity, a concept developed by Jones (1991), should also be considered in relation to ethical decision-making and disclosure, as it influences how individuals evaluate ethical dilemmas. Moral intensity comprises situational characteristics such as the severity of consequences, social consensus, the likelihood of effect, temporal immediacy, proximity, and affect concentration. Numerous studies indicate a positive relationship between moral intensity and ethical decision-making steps, indicating its significance for ethical reasoning and the propensity to blow the whistle.

The study examines the relationships between moral intensity, ethical decision-making, and intentions to blow the whistle. It is hypothesized that moral intensity is positively related to ethical decision-making, with enhanced perceptions of seriousness, social consensus, temporal immediacy, and proximity resulting in increased recognition, perceived importance, moral judgment, and moral intention. In addition, it is hypothesized that ethical decision-making is positively associated with whistleblowing intent, as more ethical reasoning increases

whistleblowing intention. Finally, it is proposed that strong moral intensity is positively related to whistleblowing intention, with more whistleblowing intention resulting from the higher moral intensity.

Based on the correlation between moral intensity and ethical decision-making and whistleblowing, a population with a higher moral intensity would be more likely to make ethical decisions and tip the whistle. Employees can provide a unique perspective on reporting fraud and other misconduct due to their daily involvement in the operation of their organizations (Robinson et al., 2012). If the situation is current, visible, or harmful to others, they are more likely to report unethical behaviour (Jones, 1991). Individuals should be motivated to address misconduct through whistleblowing by issue-dependent factors that lead them to recognize ethical problems and make ethical decisions.

Even though the relationship between moral intensity dimensions and whistleblowing intentions has not been exhaustively studied, evidence suggests that they are related. According to Culiberg and Mihelic (2017), moral intensity plays a significant role in reporting misconduct. It affects accountants' moral intent to report questionable earnings management practices (Shawver, 2011), and the gravity of a questionable act influences an individual's likelihood of reporting to the SEC (Brink et al., 2017). Singer et al. (1998) found a correlation between whistleblowing intentions and the severity and likelihood of consequences. Mesmer-Magnus and Viswesvaran (2005) found through meta-analytic procedures that the seriousness of misconduct was related to whistleblowing intentions and actions, while proximity to the individual acting unethically influenced whistleblowing intentions. Cassematis and Wortley (2013) concluded that the severity of misconduct strongly correlated with the decision to blow the whistle.

These findings suggest that moral intensity should motivate individuals to act on their assessments of questionable situations, resulting in disclosures. Moral intensity generates a sense of constraint, which motivates individuals to analyse a situation and act accordingly. The gravity of an ethical issue for a whistleblower should be proportional to the moral intensity surrounding that issue; ethical reasoning and whistleblowing require awareness and acknowledgment of morally pertinent circumstances.

Moral Considerations in Whistleblowing

In the studies conducted by James A. Dungan, Liane Young, and Adam Waytz (2019) to assess the predictive efficacy of moral considerations in whistleblowing decisions. Using a large dataset

of federal employees (N = 42,021), the first study evaluated the influence of moral considerations on whistleblowing decisions in real-world settings to other aspects. This association between moral considerations and whistleblowing decisions was repeated in a more controlled context using an online sample of American workers in the second study. Moral considerations have proved to be a better predictor of whistleblower decisions than organizational or situational variables. In particular, the decision to whistleblow was connected with a trade-off between moral considerations; a concern for justice towards individuals outside the organization was associated with reporting unethical behaviour, whereas loyalty to the organization was associated with not reporting it.

Across the studies, the link between organizational characteristics, such as whether a firm teaches its employees how to report misconduct, and whistleblowing decisions were somewhat weaker. Individuals' decisions to disclose unethical activity, either internally or externally, were found to be significantly predicted only by moral considerations.

Whistleblowing requires careful examination of various moral considerations. Whistleblowers need to strike a balance between personal loyalty and truth-telling. In addition, it is necessary to demonstrate justice and fairness to individuals with differing viewpoints. According to moral psychology theory and research, justice entails a concern for the treatment of out-group members. Similarly, demonstrating loyalty requires consideration for the health and welfare of your inner circle. Loyalty and doing what is proper are two essential ethical standards in modern society.

The literature found that the degree to which an individual prioritized fairness over loyalty indicated whether or not they would come forward with information about wrongdoing (Waytz, Dungan, & Young, 2013). Also, real-world whistleblowing rose when the authors manipulated participants' evaluation of justice vs. loyalty in this research. This indicated that moral considerations for the welfare of others, both inside one's in-group and the larger society, play a significant role in whistleblowing decisions.

Whistleblowing decisions are intricate and multifaceted, involving numerous organizational and personal factors. While previous research has focused on structural and organizational factors, such as professional status, organizational support for whistleblowing, and the type of behavior deemed unethical and reportable (Dozier & Miceli, 1985; Near & Miceli, 1985; Vadera et al., 2009; Gino & Bazerman, 2009), the psychological determinants of whistleblowing have been relatively understudied.

Waytz, Dungan, and Young (2019) investigate the cognitive processes underlying decisions to blow the whistle by examining the role of moral norms, specifically fairness, and loyalty, in these decisions. Fairness and loyalty are foundational moral values that originate in developmental and evolutionary approaches to moral cognition (Haidt, 2007; Walker & Hennig, 2004). For instance, young children and infants exhibit an understanding of distributive and retributive justice (Kanngiesser & Warneken, 2012; Sloane et al., 2012; Hamlin, Wynn, Bloom, & Mahajan, 2011) and show a preference for loyalty in specific contexts (Olson & Spelke, 2008; Smetana, Killen, & Turiel, 1991; Shaw, DeScioli, & Olson, 2012). Non-human primates also exhibit these moral norms (Brosnan, Sarah F, 2008; Mahajan et al., 2011).

Fairness requires equal treatment for all, whereas loyalty dictates preferential treatment for one's group (Batson, Klein, Highberger, and Shaw, 1995; Miller and Bersoff, 1992; Baron, Ritov, and Greene, 2013; Rai and Fiske, 2011). Waytz et al. (2013) contend that this conflict between fairness and loyalty plays a significant role in whistleblowing decisions, as whistleblowers may confront a dilemma between exposing wrongdoing in the interest of justice and remaining loyal to their organization or co-workers.

Waytz et al. (2013) provide evidence through a series of experiments that the endorsement of fairness versus loyalty norms influences whistleblowing decisions. Individual differences in the valuation of justice and loyalty correlate with the decision to blow the whistle, and manipulating concern for fairness or loyalty experimentally predicted willingness to blow the whistle. Real-world decisions to blow the whistle were driven by concerns for impartiality rather than loyalty, whereas loyalty concerns drove decisions not to blow the whistle. Understanding the psychological determinants of whistleblowing and the role of moral norms in guiding these decisions is significant. Although there is a link between moral considerations and the decision to blow the whistle, as suggested by the literature, there are still gaps in the comprehension of this association that require further investigation.

Theoretical Framework

This study's theoretical framework is built upon three specific theories: Rest's Ethical Decision-Making Model (1986) Aquino and Reed's Moral Identity Theory (2002) and the Organisational Justice Theory. By bringing together Aquino and Reed's Moral Identity Theory, Rest's Ethical Decision-Making Model, and Organizational Justice Theory, we have a powerful theoretical framework for analysing the complex nature of whistleblower decisions. In addition to enhancing our knowledge of the cognitive, moral, and fairness considerations that go into such decisions, this triadic approach sheds light on interventions that could be implemented to encourage ethical

behaviour and promote organizational fairness, ultimately leading to a more ethical workplace. These are key concepts elucidated by these theories.

In 1986, Rest proposed an Ethical Decision-Making Model that includes four significant stages critical to the ethical decision-making process. These stages are as follows: detecting one's sense of morality or ethics through being morally sensitive (moral sensitivity); making sound decisions about what course of action is right based on those values (moral judgement); finding ways to motivate oneself towards taking these actions (moral motivation); and developing a strong sense of personal integrity that aligns with one's values (moral intent).

The decision to report unethical behaviour through whistleblowing is closely tied to moral considerations. This model permits an exhaustive exploration of these variables. Rest's model's emphasis on cognitive aspects underscores their role in ethical decision-making while giving insight into how individuals approach morality by identifying, evaluating, and responding to these issues.

Aquino and Reed's Moral Identity Theory (2002) centres on how individuals see themselves as a moral entity affecting their ethical decision-making; this differs from other approaches. Following this theory, people who consider moral virtues as a core aspect of themselves are more disposed towards engaging in ethical behaviour, including whistleblowing.

By considering personal values and beliefs, the Moral Identity Theory offers a valuable outlook on how individuals make moral choices. Additionally, it reinforces the cognitive concentration of Rest's Ethical Decision-Making Model.

In 1987, Greenberg proposed his theory of justice, which includes the three pillars of distributive justice, procedural justice, and interactional justice. Perceived fairness of results or distribution of resources is what is meant by "distributive justice." In the context of whistleblowing, this would refer to how employees who report wrongdoing feel about the results of their actions.

Procedural justice concerns itself with how individuals feel about the steps taken in reaching an outcome, which means the channels for reporting and investigating issues related to misconduct should be reliable in case of whistleblowing.

The concept of interactional justice in the implementation of procedures pertains to the degree at which each individual feels that he or she has been treated justly by other individuals. To effectively handle whistleblowing cases, employees must be listened to, respected and informed about their claim's status (Bies & Moag, 1986).

When workers feel assured about receiving fair treatment with respect (interactional justice) while believing that the procedural approach towards whistleblowing within their organization is fair, then... The probability of them blowing the whistle is higher. Also, when they regard the approach as unbiased, their satisfaction level with the output increases (equal and fair allocation of rewards). The idea conveyed here illuminates how an employee's sense of equity within the organization can impact their choice to report ethical violations or not. Violation of distributive, procedural or interactional justice can prompt an employee to blow the whistle if they believe their rights are being breached. The employee's choice to report might depend on what kind of justice is being violated. Taking into account the importance of fairness and justice, this theory can provide light on other motivating factors of whistleblowing.

By bringing together Aquino and Reed's Moral Identity Theory (2002), Rest's Ethical Decision-Making Model (1986), and the Organizational Justice Theory (1987), we may have a more complete picture of the factors that go into employees' decisions to blow the whistle. These theories collectively account for the cognitive, emotional, and distributive considerations that go into making moral judgments. The likelihood of blowing the whistle can be deduced from an analysis of the interplay between an employee's cognitive processes, personal beliefs, and assessments of fairness, as well as how these factors influence the individual's moral identity across the stages of Rest's model.

According to Rest's model and Aquino and Reed's theory, those individuals who exhibit a strong moral identity are expected to have an increased awareness towards the ethical ramifications associated with specific events. This could enable individuals to enhance their ability in recognizing unethical conduct at work and make them more likely to report it. This link highlights how a person's sense of moral identity and their impression of justice within their organization can influence the underlying thought processes that underpin moral judgments.

Determining the best action further highlights the importance of moral identity and organizational fairness. According to Rest's concept, people who have a strong sense of their own moral identity are more likely to base their choices on ethical principles and sound reasoning. This choice may also be heavily influenced by the individual's sense of fairness inside the organization, as described by the Organizational Justice Theory. Employees who have a solid sense of fair treatment at work are less inclined to blow the whistle on wrongdoing.

At the stage of moral motivation, the convergence of these ideas is most striking. According to Rest's theory, moral drive comes from placing ethical considerations ahead of one's own self-interest. According to Aquino and Reed (2002), those who have a firm grasp on their own morality

tend to adhere to common ethical standards. This suggests that a strong moral orientation is associated with more ethical behaviour. If people believe they will be treated fairly, they may report unethical behaviour. Regardless of the potential damage to their professional reputations.

During the development of one's moral character, Aquino and Reed's Moral Identity Theory (2002) further supports the ideas emphasized by Rest's model. People who have a strong sense of moral identity are more likely to show courage by fulfilling their responsibility to denounce unethical behaviour, despite facing challenges in doing so. Further complicating matters is the fact that the Organizational Justice Theory suggests that an individual's impression of justice within the company could influence their desire to act.

Integrating the Moral Identity Theory of Aquino and Reed (2002) with the Organizational Justice Theory allows for a more complete picture of the factors that influence employees' decisions to blow the whistle on unethical behaviour in the workplace. This three-pronged theory sheds light on how cognitive processes, personal values, and feelings of fairness all play a role in shaping these decisions. Supporting ethical decision-making, creating individuals' strong moral identities, and promoting corporate fairness are all stressed.

By encouraging employees to recognize and report unethical behaviour, companies can improve workplace ethics in general by creating a culture that honours moral qualities, encourages ethical decision-making, and upholds organizational fairness. This holistic paradigm not only facilitates an improved understanding of whistleblowing decisions, but also offers useful guidelines for future study and practice.

Hypotheses 1: *Moral consideration has a significant positive relation with whistle-blowing decisions.*

Hypotheses$_{1a}$: *Organizational ethics has a significant positive relation with whistle-blowing decisions.*

Hypotheses$_{1b}$: *Moral judgement has a significant positive relation with whistle-blowing decisions.*

Conceptual Framework

Independent Variable | Moral Consideration |

Dependent Variable | Whistleblowing Decisions |

| **Moral Considerations** |
| Organisational Ethics

&

Moral Judgement | → | Whistleblowing
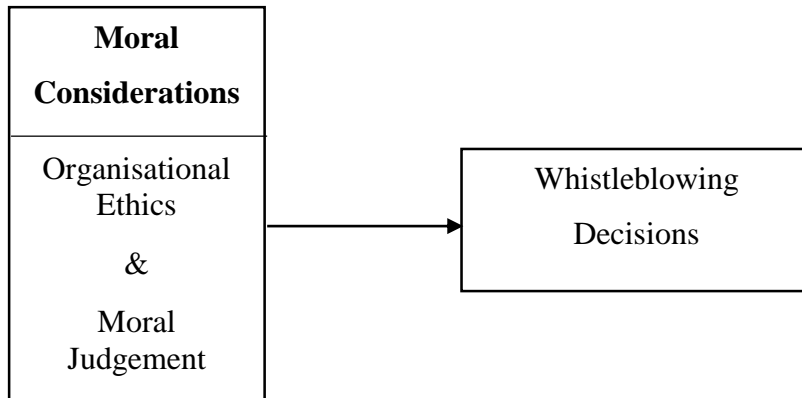
Decisions |

CHAPTER THREE

Research Methodology

The study set out to determine how people within a company felt or may feel about the morality of their whistleblowing decisions. This study problem contained the aspects that may have influenced employees' decision-making process and their ethical concerns in possible whistleblowing situations.

The study used rigorous statistical analysis to develop dependable and objective assumptions, shedding light on the topic using this method. Factors such as employees' perception of the seriousness of the misconduct, their connection to the individuals involved, and their sense of morality were investigated using a quantitative methodology in this study.

Several essential assumptions underpinned this methodology, drawn from prior research and the topic at hand. It was hypothesized that employees who placed a high value on morality would be more inclined to report wrongdoing. It was hypothesized that workers who scored better on a moral awareness test would be more likely to come forward when witnessing or hearing about unethical behaviour. The likelihood of employees reporting wrongdoing was thought to decrease, however, if they believed their employer treated them properly.

The study improved our knowledge of what influences whistleblowers' judgments by putting these hypotheses to the test. This method was suitable for the aims of the study because of the accuracy and objectivity it provided in drawing conclusions on a larger population.

Research Design

The research employed a cross-sectional survey methodology and gathered data from participants through an online questionnaire. This technique was selected because it quickly and accurately gathers data from a large sample. It was useful since it captured the participants' real-time thoughts, feelings, and opinions on the morality of whistleblowing in their workplace.

Given the exploratory nature of the research topic, which aimed to better understand current employee attitudes and ethical issues about whistleblowing, a cross-sectional study design was selected. Exploratory and descriptive studies often use this design because it allows for a richer grasp of the research problem by recording a wider range of responses and points of view.

Further, the quantitative character of the design provided a controlled and uniform data collection method, which helped ensure that responses were consistent across participants. This aspect of the design increased the data's trustworthiness and allowed for a more rigorous and objective examination of the replies gathered.

The decision to use an online questionnaire in this design was driven by the requirement to ensure participant anonymity, speed of distribution, and a high response rate. The chosen online platform was chosen for its high quality data management features and user friendliness.

Overall, the chosen research methodology tried to strike a balance between the necessity of thorough and trustworthy data collecting and the feasibility of gaining access to a sizable, representative sample from the intended organization.

Participants / Population & The Sample / Study Group

The participants of this research were individuals who held jobs at diverse manufacturing organizations across Lagos, Nigeria. This particular group piqued our interest since we wished to gain more knowledge about the ethical predicaments which could potentially surface while working. Employed individuals can opt to reveal any wrongdoing they come across. The problem can be thoroughly investigated in a practical setting using this option.

The population comprised individuals from various divisions within their respective companies and all levels of employment. This led to a multitude of viewpoints and experiences. The research population was intentionally diverse in terms of level of education, and seniority to account for any differences in whistleblowing judgments and ethical concerns at various organizational levels. This method was consistent with the study's objective of providing a thorough analysis of the ethical implications of employees' choices about whistleblowing.

According to Nigerianhublist, it has been observed that Lagos, Nigeria accommodates a total of 60 manufacturing companies, collectively employing a substantial workforce of over 600,000 individuals. In order to conduct this study, a sample of 384 employees was randomly selected from the target population. The feasibility of drawing conclusions from the research population was evaluated using a statistical power analysis. Given the large size of the sample, it was possible to examine underlying patterns, structures, and connections with great precision. A solid groundwork for statistical analysis was laid.

Convenience sampling was used to select participants for this study, which implies potential participants were selected based on their accessibility and their willingness and ability to participate in the study. This method could add a form of bias, but it was deemed suitable to the purpose of investigations, respectively, the scope and practicality of this study. The sample involves people in various professions such as entry-level, middle-level, senior, managerial, and so on. The diversity of information sought was designed to produce insight into the views and experiences drawn from the levels of the manufacturing companies in Lagos. The main advantage of this sampling method is its practicability and cost-efficiency, despite the fact that it is not an effective instrument to obtain the comprehensive representation of the total population participants.

Several internet tools, such as discussion posts, social media, and snowball sampling efforts, facilitated the recruitment of study participants. Potential participants were contacted initially through the internet and then given more details about the research's aims, methods, advantages, and guarantees of privacy and anonymity. Recruitment efforts were bolstered by employing a snowball sampling strategy in which current participants were asked to recommend other possible members from their own networks.

Employees were not compelled to take part. While they were not compensated monetarily for their time, they were reminded of the potential impact their participation could have on raising workplace awareness of whistleblower decisions and ethical considerations. It had been stressed to all participants of the study that they were under no obligation to continue with it and could withdraw anytime, with no adverse outcomes. To ensure compliance with the ethical standards of research and allow for a decision made freely, this action was taken.

Overall, the research was conducted with an ethical, respectful, and inclusive approach to participant selection and engagement, laying the groundwork for the collection of accurate, diverse, and complete data on the ethical implications of employees' decisions to blow the whistle on their employers.

Data Collection Tools/Materials

Data for this study was gathered primarily through the use of a standardized online questionnaire sent to the study's participants. The survey was constructed to gather useful data about employees' ethical considerations and views on whistleblowing in the workplace, drawing inspiration from previous research conducted by Niamh Brennan and John Kelly (2007), Abraham Mansbach,

Hana Ziedenberg, and Yaacov G. Bachner (2012), and Jonathan Farrar, Cass Hausserman, and Morina Rennie (2019).

The survey consisted of two primary sections. The first section comprised six questions focused on gathering demographic information from the respondents, such as age, gender, level of education, and job position. Additionally, this section aimed to explore employees' moral opinions on whistleblowing and examine any potential relationships between demographic factors, as evidenced in the research by Brennan and Kelly (2007), Mansbach et al. (2012), and Farrar et al. (2019).

The second section of the survey consisted of 19 questions designed to elicit participants' reflections on the ethical implications of whistleblowing. These questions were developed based on the literature on whistleblowing ethics, incorporating insights from the aforementioned studies. To ensure the clarity and readability of the questions, they underwent expert review and pilot testing.

The study gathered information on three discrete categories of variables that are pertinent to evaluating the morality of whistleblowing decisions made by employees within a company.

The first variable pertains to the moral consideration of employees. The variable's purpose is to evaluate the ethical awareness, decision making and actions of individuals in relation to reporting unethical behaviour in their organizational context. Through analysing the feedback of the respondents to the questions on the previous instances of the unethical behaviour, their next actions and the opinions on possible monetary incentives, the factor tries to find evidence on what ethical dimension determines the participants in the process of whistleblowing. The purpose of this variable is to explore how individuals make their ethical choices, show moral accountability, and strive for ethical performance within their organizations. The variable is intended to bring a contribution to the development of a comprehensive view of the factors that may trigger and affect people to make a whistleblowing decision.

The second variable, organizational ethics, deals with assessing the ethical atmosphere and conduct within an organization. It aims to know the values and standards of the organization's code of ethics and processes regarding reporting and cases of misconduct and unethical behaviour. This factor includes analysis of the quality and efficiency of all ethical reporting procedures such as internal and external reporting protocols, whistleblowing policy, availability of the regulations protecting whistleblowers, and satisfaction level with existing ethical procedures. Through the observation of the organizational ethics, we aim to learn the factors of

the organization which can impact people's attitudes, behaviors, and decisions about the whistle blowing.

Last but not the least, moral judgement comes into play when it is time for people to make their personal assessments and evaluations of ethics situations and problems. Its main focus is on the cognitive processes by which people take on moral decisions and discriminate between what is right and what is wrong in a circumstances related to whistleblowing. This variable deals with the issues of what the people adopt in determining right from wrong, those principles, values, convictions and perceptions have considerable effect in the individuals moral reasoning. It aims to explain how whistleblowers perform ethical evaluations of the wrongdoing and find their way forward concerning the best approach to take. The investigation on the moral judgment aims at revealing the fundamental mechanisms controlling people's ethical decision making processes and their predisposition to disclosing unethical activities.

To analyse their answers, respondents encountered a 5-point Likert-like gauge within the second part of the survey. The scale allowed respondents to express their degree of agreement or disagreement with each statement concerning the moral implications of whistleblowing. The range of options, from "Strongly Disagree" to "Strongly Agree," enabled capturing participants' viewpoints in all their subtlety.

The online format of the survey facilitated its distribution and data collection process. Each participant received a unique link to access the online survey. This approach granted participants the flexibility to complete the survey at their own pace within a designated time window, accommodating their individual schedules and priorities. By minimizing time restrictions and external distractions, the implementation of this method ensured a higher quality of responses.

Following ethical approval from the study's committee, data collection took place over a period of six weeks using the online survey platform. This extended timeframe allowed for a larger sample size and enhanced the credibility of the study's findings, making them more applicable beyond the research scope. The strict timeline also facilitated efficient data processing and interpretation.

To safeguard the acquired data, strict protocols were implemented to prevent unauthorized access or disclosure. The online survey platform employed advanced data encryption methods, ensuring the confidentiality of respondents' information. The collected data were securely stored in password-protected databases, accessible only to the researchers involved in the study. All data

collection, processing, and storage procedures adhered to applicable privacy laws and industry standards, guaranteeing compliance with ethical guidelines.

The study utilized a pre-designed online questionnaire encompassing demographic information and ethical concerns related to whistleblowing. By employing a 5-point Likert scale, the survey effectively captured participants' perspectives on the morality of whistleblowing. The online system ensured convenient data collection while maintaining the anonymity and data integrity of the respondents. The inclusion of a large sample size collected over four weeks enhances the reliability and generalizability of the research findings.

Data Collection Procedures

This study's processes for gathering data were thoughtful and well-organized, guaranteeing the collection of accurate information. Participant recruitment, informed consent, online questionnaire administration, data collection monitoring, and adherence to ethical standards were all part of the processes.

An extensive and inclusive recruitment plan was executed to draw in candidates from different groups. To recruit an inclusive representation of Lagos' workforce, comprising individuals from its manufacturing industry, was the primary objective.

The use of online platforms was crucial in attracting qualified candidates. Participants were recruited through a variety of online channels, such as specialized forums, professional networking sites, and job sites. These mediums enabled widespread exposure and the selective recruitment of manufacturing industry professionals. Using the internet, the we hoped to reach more people and boost the likelihood of recruiting a representative sample.

Participant recruitment also benefited greatly from the use of social media platforms. The social media platforms LinkedIn, Twitter, and Facebook were utilized to disseminate study information and solicit participation from manufacturing industry employees. By utilizing social media, we reached inspired individuals who were not actively seeking employment. However, they had intriguing perspectives to reveal.

Snowball sampling was used to further increase the sample's variety and inclusion. This method relied on the enthusiasm of current participants to recruit potential new recruits from among the workforce. Participants in the study were asked to share information about the study with their professional networks after completing the survey. Because of the confidence and familiarity

fostered by snowball sampling, it was possible to include people who would not have been reached through conventional recruitment approaches.

The research aims to increase the likelihood of getting a representative sample of workers from the manufacturing business in Lagos, Nigeria by using a mix of online platforms, social media channels, and snowball sampling. This method accounted for the value having include a wide range of employees in the sample, including those of job roles, and seniority levels. This ensured that the study's results would be representative of a wide spectrum of industry workers' opinions and experiences.

The use of various recruitment strategies helps prevent the emergence of biases that would have resulted from using a single strategy. The study attempted to get a more all-encompassing picture of the population of interest and to minimize any systematic exclusions or limits by tapping into several platforms and employing snowball sampling.

The utilization of the internet, social media, and snowball sampling improved the overall efficiency and accessibility of the recruitment process. It facilitated the recruitment of a sizable worker pool from a variety of Lagos, Nigeria industrial firms, raising the quality of the sample and expanding the applicability of the findings.

Getting participants' informed consent was crucial before administering the questionnaire. To accomplish this objective, a comprehensive consent form outlining the study's goals, methods, potential dangers and advantages, and confidentially measures were distributed among all participants. Participants were advised that their active engagement in this research was entirely voluntary, and if they wished, they could opt-out at any moment with no penalty or harm. Their level of understanding and level of agreement were indicated by participants using either a checkbox or a button.

A safe and intuitive online survey platform was used to ensure a steady flow of responses from respondents. The online survey was accessible to each participant via a provided link. The survey could be completed at any time by respondents because it was self-administered. By using this self-administration method, participants could pay attention to the questions put forward and respond candidly without any outside bias.

The rate and quality of data gathering during the entire study was being monitored. The accuracy of participant responses to the questionnaire and the absence of technical problems or faults in the online system were monitored on a regular basis. Any concerns or queries from attendees

were addressed quickly and necessary clarifications were also provided. This preventative method kept participants interested and satisfied throughout the data collecting process.

The study emphasized ethical considerations as crucial throughout its duration. The review board on research ethics approved this study in advance, guaranteeing that every needed precautionary measure was taken to protect participant's rights and health. Utilizing anonymity and safe data storage methods helped guarantee the privacy of the participants' information. All participants were given clear information about the study's goals, the precautions used to ensure the privacy of their responses, and their own rights as research subjects.

After the research ethics board gave its clearance, data collecting lasted for a total of four weeks. Participants could be recruited, questionnaires could be filled out, and data could be submitted within this time frame. The time frame was calculated with great care so as to strike a compromise between speedy data collection and the requirement of recruiting a representative sample of businesses from Lagos, Nigeria's manufacturing sector. The strict deadline protected the validity and reliability of the information gathered.

Data Analysis Plan

The data that was gathered underwent a thorough analysis procedure in order to extract significant findings and fulfill the research goals. The methodology employed for data analysis was systematic in nature, incorporating relevant statistical methodologies and software applications. The data analysis process involved the implementation of the subsequent steps:

Descriptive statistics were first used to summarize the participants' demographic information. To do this, descriptive statistics such frequency distributions, percentage breakdowns, mean values, and standard deviations were computed for the research population.

Subsequently, an analysis was conducted on the responses pertaining to employees' ethical considerations concerning whistleblowing. Quantitative techniques were utilized to examine the data, with a specific focus on employing inferential statistics. We conducted statistical tests, namely t-tests and analysis of variance (ANOVA), to investigate possible associations and disparities among the variables under scrutiny.

The central tendencies, dispersion, and patterns of ethical considerations among participants were determined by analysing the responses on the Likert scale. The study employed statistical measures, including mean, median, and mode, to evaluate the extent of agreement or

disagreement. Furthermore, calculations of variability metrics, such as the standard deviation, were performed to comprehend the dispersion of the participants' answers.

Correlation analysis was conducted in order to investigate the associations between variables. This facilitated the identification of noteworthy correlations between distinct ethical considerations dimensions and demographic variables. The correlation coefficients were utilized to investigate the magnitude and orientation of the relationships.

During the phase of data analysis, meticulous quality control measures were employed. The dataset underwent data cleaning procedures to detect and rectify any discrepancies or inaccuracies. Appropriate techniques, such as imputation or exclusion based on predetermined criteria, were employed to handle missing data.

Specialized software tools such as SPSS (Statistical Package for the Social Sciences) were utilized for conducting the statistical analysis. The aforementioned tools served to facilitate the implementation of the requisite statistical analyses and produced the essential results for subsequent interpretation.

The interpretation of the data analysis results was conducted within the framework of the research objectives and research questions. The findings were communicated through the utilization of suitable visual aids such as tables, charts, and graphs to augment lucidity and expedite comprehension. The interpretation of the results was supported by pertinent statistical indicators, including p-values, effect sizes, and confidence intervals.

The information gathered from the participants was subjected to a thorough examination utilizing the quantitative methodologies. The statistical analysis yielded valuable insights into the ethical considerations of employees with respect to the act of whistleblowing.

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CHAPTER FOUR

Findings and Discussion

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Reliability Analysis

Reliability analysis was assessed using Cronbach's Alpha. The results of the reliability analysis reveal acceptable reliability (>.87) for each of the constructs in the study. Results are summarized in table 1.

Table 1:

Reliability Statistics

Cronbach's Alpha		N. of Items	
.8783		20	
		N	**%**
Cases	Valid	232	100.0
	Excluded	0	0
	Total	232	100.0

Demographic Profile of Respondents

The initial sample size was 384, with a response rate of 60.4% after reaching 232 individuals. Male was identified as the gender of 121 individuals (52.1% of the total 121 respondents). The majority of respondents (41.8%) recognized themselves as female. Approximately 6.0% of the survey participants chose to keep their gender a secret.

The age dissemination highlights an impressive rate of people (50.9%) within the 25-34 age extend, highlighting an eminent presence of late twenties and early thirties. The age distribution uncovers that 12.9% and 23.7% of members drop inside the 18 – 24 and 35 - 44 individual age groups. The age category of 45 years or above encompasses around 12.5% of the participants. The distribution that has been observed suggests a full representation of different age groups, which is an important component in understanding the perspectives of persons at different stages of their professional journeys.

The individuals' educational attainment demonstrates a variety of levels. A majority of the sample, accounting for 57.3%, possess a Bachelor's degree, pointing to a notable presence of undergraduate-level educated participants. A notable statistic, 16.4% possess Master's degrees,

while 6.0% have earned doctoral degrees. Interestingly, approximately 13.0% of the participants have distinct educational pathways, such as vocational training, diplomas, or certifications. Furthermore, the results showed that 7.3% of the individuals reached a high school education level as their maximum academic achievement.

The investigation involves individuals holding varied positions inside businesses while examining employment positions. The primary demographic group, accounting for 34.0% of the overall population, consists of individuals who hold positions at the intermediate level. This discovery implies a significant presence of personnel who exhibit a reasonable level of accountability and expertise. Furthermore, it is noteworthy to mention that a significant proportion of the study's participants, specifically 21.1%, hold senior-level jobs. This finding suggests the active involvement of persons in higher-ranking roles within the organizational hierarchy. The percentage of individuals occupying entry-level positions is 14.2%, suggesting the existence of individuals who are at the initial phases of their professional careers. Additionally, it is noteworthy to mention that 3.4% of the study participants are in executive positions, suggesting the involvement of those in prominent leadership positions. It is important to highlight that a significant proportion of the study participants, specifically 27.6%, occupy alternative employment positions. These positions are characterized by their specialized or distinctive nature within their respective businesses.

Demographic Profile of Respondents

Table 2:		GENDER	
Respondents		Frequency	Percentage
GENDER	Male	121	52.2
	Female	97	41.8
	I prefer not to say	14	6.0
	Total	232	100.0
Table : 3		AGE	
AGE	18 – 24	30	12.9
	25 – 34	118	50.9
	35 – 44	55	23.7

	45 – above	29	12.5
	Total	232	100.0

Table 4: **ACADEMIC LEVEL**

ACADEMIC LEVEL	High School	17	7.3
	Bachelor's Degree	133	57.3
	Master's Degree	38	16.4
	Ph. D	14	6.0
	Other	30	13.0
	Total	232	100.0

Table 5: **POSITION**

POSITION	Entry-level	33	14.2
	Mid-level	78	33.6
	Senior-level	49	21.1
	Executive	8	3.5
	Other	64	27.6
	Total	232	100.0

Table 2 above revealed that the male gender has the highest percentage of 52.2%, which followed by female gender with 41.8%.

The table 3 above revealed that the age group 25-34 years has the highest percentage of 50.9%, which followed by age group 35-44 with 23.7%, followed by age group 45 and above with 12.5% and age 18-24 years with 12.9%.

The table 4 above revealed that respondents with Bachelor's Degree has the highest response rate with 57.3% and respondents Ph. D. has the lowest response rate with 6.0%. This invariably means that most of the respondents has Bachelor's Degree.

The table 5 above revealed that respondents with Mid-level current job position has the highest response rate with 33.6% and respondents with Executive current job position has the lowest

response rate with 3.5%. This invariably means that most of the respondents are in Mid-level of job position.

Table 6: Have you previously discovered someone engaging in unethical or unlawful conduct?

	Respondents	Frequency	Percentage
	Yes	159	68.5
	No	73	31.5
	Total	232	100

Source: Field Survey, 2023

The above table shows that 68.5% of the respondents agree that previously discovered someone engaging in unethical or unlawful conduct in which 31.5% did not agree.

Table 7: (If you answered yes,) Did you report this behaviour to the appropriate authority?

	Respondents	Frequency	Percentage
	Yes	79	34.0
	No	153	66.0
	Total	232	100.0

Source: Field Survey, 2023

The above table shows that 66.0% of the respondents did not report this behaviour to the appropriate authority while 34.0% agreed.

Table 8: *Responses of respondent to morality of whistleblowing decisions.*

Items	Mean	Std. Dev
Moral Consideration		
The seriousness of the wrongdoing determines my decision to report misconduct or unethical activity	3.81	1.05
My satisfaction with the organization's response to reported concerns affects my decisions to report misconduct or unethical behavior in the future.	3.72	1.08
How probable is it that you will speak with your co-worker and try to get them to reveal to their superiors their genuine level of education and lack of relevant work experience?	3.29	1.24

What level of seriousness do you assign to your co-worker's actions?	3.36	1.11
How likely are you to approach someone with the authority to intervene, such as the human resources manager or the organization's director, if you choose not to discuss the matter with your co-worker or if you have attempted to discuss the matter with them but failed to convince them to admit their true level of training?	3.51	1.10
How likely is it that you will turn to an external regulatory body or professional association relating to your sector if you do not approach anyone in the organization or if you do approach someone and they do nothing to intervene?	3.10	1.16
How likely are you to report the situation to the media if you choose not to talk to the external regulatory agency or professional organization, or if you do talk to them and they do nothing?	2.62	1.20
David's goal was to "get even" with Mark	3.12	1.08
David may have desired revenge against Mark.	3.26	1.14
David would be acting immorally if he did not disclose the fraud to the IRS.	3.62	0.96
If I were David; I would believe that reporting the scam is the proper action to take	3.77	0.87
I would feel obligated to report Mark's fraudulent activity to the IRS.	3.63	1.03
Whistleblowing Decisions		
(If you answered yes,) Did you report this behaviour to the appropriate authority?	1.65	0.48
Organizational Ethics		
My organization has adequate formal reporting structures for reporting unethical or improper conduct	3.39	1.16
My organization has a policy in place regarding whistleblowing	3.17	1.19
I am aware of the legislation that applies to my industry and protects employees who whistleblow	3.20	1.08
I have confidence in my organization's internal reporting structures	3.14	1.15
I have confidence in my organization's external reporting structures	3.08	1.03

Moral Judgement		
How likely is it that you would report this case of fraud to the IRS if you were in David's shoes?	3.76	1.10
The sum of the financial incentive appeared substantial. (only for Condition of Reward)	3.50	1.02

Correlation Analysis Outcome

The correlation results provide valuable insights into the relationship between various factors and the decision to report misconduct or unethical behavior. Let's discuss these results in relation to the research question and the study's objectives.

Table 9: Correlation Analysis

		Moral Consideration	Organizational Ethics	Moral Judgement	Whistleblowing Decision
Moral Consideration	Pearson Correlation	1.00			.149
	Sig. (2-tailed) N				.012 232
Organizational Ethics	Pearson Correlation		1.00		.128
	Sig. (2-tailed) N		232		.026 232
Moral Judgement	Pearson Correlation			1.00	.187
	Sig. (2-tailed) N			232	.002 232
Whistleblowing Decision	Pearson Correlation	.149	.128	.187	1.00
	Sig. (2-tailed) N	.012 232	.026 232	.002 232	232

The correlation analysis shows a positive relationship between moral consideration, organizational ethics, and moral evaluation towards whistleblowing and making a decision to whistleblow. This indicates that those who rank high on moral consideration, organizational ethics, and moral judgment indices are likelier to blow the whistle. As far as these factors are concerned, moral judgment exhibits the strongest relationship with the decision of whistleblowing, which tells us that if a person makes moral evaluations, then they are moved by moral concerns and hence the one to expose the unethical behavior to others. Furthermore, the last difference is that all the correlations are seen at the 0.05 level; thus, the relationship is substantial and unlikely to be the case for random selection. Generally, these results indicate a crucial role in ethical issues and moral awareness in creating whistleblowing behaviors within organizations.

Hypothesis Testing

The findings from the regression analysis provide valuable insights into the specific predictors involved and their significance in influencing the likelihood of reporting unethical behaviour.

***Hypothesis 1:** Moral consideration has a significant positive relation with whistle-blowing decisions.*

Table 10: Regression Analysis for Moral Consideration and Whistleblowing Decisions

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.149[a]	.022	.018	.452	.022	5.203	1	230	.023	2.348

a. Predictors: (Constant), Moral consideration

b. Dependent Variable: Whistleblowing decision

ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig
Regression	1.063	1	1.063	5.203	.023[b]

Residual	47.006	230	0.204		
Total	48.069	231			

The analysis of variance (ANOVA) results is significant (F = 5.203, p < .005), suggesting that the model as a whole is a good fit for explaining the variance in the dependent variable. The regression model significantly outperforms a null model with no predictors.

COEFFICIENT

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B	
		B	**Std. Error**	**Beta**	**t**	**Sig.**	**Lower Bound**	**Upper Bound**
1	(Constant)	3.845	.379		10.141	.000	3.098	4.592
	Moral_con	.180	.079	.149	2.281	.023	.024	.335

Dependent Variable: Whistleblowing Decisions

The regression analysis outcome suggests that moral consideration's effect on the outcome variable is insignificant. The statistical significance of the coefficient of moral consideration, maintaining the confidence interval of that estimated value, proves this opinion.

The result of moral consideration on the part of individuals being a statistically significant positive effect implies that the higher the individuals are in the level of their moral consideration, the more the corresponding increase in the outcome variable is observed. For every unit of increase in the moral consideration, we expect a rise of about 0.180 units in the outcome unit. It means that people who prefer moral values and suspicious principles commit the act or make decisions corresponding to the outcome variable under consideration.

Further, the confidence interval as an estimate covers a range of values where there could be such that the true effect of moral consideration continues to exist. Thus, in this instance, the confidence interval stretches from 0.024 to 0.335, showing that we can guess the results accurately. It also strengthens the association between moral concern and the endogenous variable.

Hypotheses 1a: Organizational ethics has a significant positive relation with whistle-blowing decisions.

Table 11: Regression Analysis for Organisational Ethics and Whistleblowing Decisions

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.128ª	.016	.012	.453	.016	3.840	1	230	.051	2.329

a. Predictors: (Constant), Organizational Ethics

b. Dependent Variable: Whistleblowing decision

ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig
Regression	.789	5	.789	3.840	.051
Residual	47.280	230	.206		
Total	48.069	231			

The analysis of variance (ANOVA) results is significant (F = 3.840, p < .005), suggesting that the model as a whole is a good fit for explaining the variance in the dependent variable. The regression model significantly outperforms a null model with no predictors.

COEFFICIENT

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.779	.474		7.970	.000
	Organ_Ethics	.199	.101	.128	1.960	.051

a.   Dependent Variable: Whistleblowing Decisions

The analysis gives a positive relationship to the dependent variable; that is, there is an upward tendency in predicting the outcome variable as moral consideration rises. Though the statistical significance of this connection could be marginal, it gives a cue that the trend would turn toward significance, and the implication is that the variable of organisational ethics may have a meaningful effect on the outcome variable. The results can be strengthened by further study or a larger sample size to validate this relationship.

Hypothesis Testing

Hypotheses 1b: *Moral Judgement has a significant positive relation with whistle-blowing decisions.*

Table 12: Regression Analysis for Moral Judgement and Whistleblowing Decision

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.187[a]	.035	.031	.449	.035	8.301	1	230	.004	2.335

The model shows a moderate positive correlation (R = .187) between the predictors and the dependent variable. The R-squared value of 0.35 indicates that approximately 35% of the variability in the dependent variable can be explained by the predictors. The Adjusted R-squared value (0.31) accounts for the number of predictors, providing a more accurate reflection of the model's fit.

ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig
Regression	1.674	1	1.674	8.301	.004[b]
Residual	46.395	230	.202		
Total	48.069	231			

The analysis of variance (ANOVA) results is significant (F = 8.301, p < .005), suggesting that the model as a whole is a good fit for explaining the variance in the dependent variable. The regression model significantly outperforms a null model with no predictors.

COEFFICIENT

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Constant	3.501	.420		8.342	.000
Moral Judgement	.262	.091	.187	2.881	.004

a. Dependent Variable: Whistleblowing Decisions

The outcome of the regression analysis highlights the moral factors as key drivers of the outcome variable. In our case the findings show that there is a moral judgment which is a source of positive effect on the independent variable. This means that as individual level of moral judgement increase, there is a correlation increase in the expected value of the outcome variable as well.

With this result we could assume that people who show higher levels of moral judgment are more likely to manifest the behavior or the decision that is shown by the outcome variable. Consequently, it can be reasoned out that people who ethically inclined have a high sense of morality, and thus their decisions are much influenced by ethical questions. We can derive from this knowledge that making moral judgments on one's behavior and choices is an essential prerequisite especially in situations where the ethical dimensions are recognized.

CHAPTER FIVE

Discussion

The present research offers significant empirical support for the solid correlation between moral considerations and individuals' decisions to engage in whistleblowing activities. This study aims to bridge existing gaps in our comprehension of the behavioral elements of whistleblowing by examining the multifaceted influences on employees' decisions to blow the whistle. Initially, we establish that moral considerations exhibited consistent predictive capabilities in relation to whistleblowing decisions across various contexts, encompassing both employees in general and hypothetical intention reports. An inverse connection between loyalty concerns and whistle-blowing likelihood exists among individuals.

Of significance is the finding that moral considerations hold a preeminent position in influencing whistleblowing behavior, outstripping other factors frequently addressed. These factors include individuals' perceptions of their organization, situational concerns, and their level of seriousness of the misconduct and motivation in their job (Cassematis & Wortley, 2013; Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 2008). Collectively, these findings shed light on important motivational factors that are inherent in the act of whistleblowing, emphasizing the significant influence of moral considerations in shaping individuals' choices to participate in this behavior.

By employing cross-sectional data, the study enabled an investigation of the interrelated factors that influence whistleblowing decisions among organizations. Although it does not permit us to establish causal relationships between moral factors and whistleblowing decisions, it is essential to acknowledge the significance of this data. However, the current investigation's findings align with prior academic investigations demonstrating that moral principles can influence the decision to blow the whistle. The study's outcome underscores the significance of ethics in guiding individuals' decisions regarding whistleblowing. By spotlighting the moral foundations that shape whistleblowing behaviors, this investigation offers a deeper understanding of organizational contexts. It sheds light on the intricate relationship between ethics and action. Quite similar to previous investigations, (Treviño et al. 2014) the correlation study identified a strong connection among moral consideration, organizational ethics, and moral judgement with whistleblowing determination. This result is perfectly in line with the idea of a tight relationship between the individual perception of morality and the character of a whistleblower as a typical feature of organizational settings. The moral judgement and whistleblowing decision are co–related very well too as this has been observed from the studies which have established moral reasoning the main aspect of ethical decisions (Treviño, 1986).

Furthermore, this study underscores the need for moral consideration and moral judgment as crucial determinants of whistleblowing decisions. Such findings align with the previous studies conducted in the field that confirm a disposition to ethics and moral sensitivity among the whistleblowers (Miceli & Near, 2016). For sure, organizational ethics which has insignificant coefficient contrasts with some previous research findings (Near & Miceli, 2019), which implies that organizational element factors (influences not as much as moral orientation of individuals in the decision making of blowing the whistle on unethical behavior by their superiors and colleagues).In examining the influence of organizational factors, the results underscore the paramount importance of moral considerations, with formal reporting structures demonstrating non-significance and whistleblowing policies exhibiting unexpected negative coefficients. This discrepancy prompts the need for organizations to critically evaluate the content, communication, and perception surrounding their whistleblowing policies, ensuring alignment with employee expectations. The findings also indicate that legislative awareness and confidence in internal and external reporting structures do not significantly impact whistleblowing decisions, suggesting that a culture fostering open communication may be more pivotal than formal mechanisms. The implications for organizational practices are profound, urging a shift towards prioritizing moral considerations and transparent communication to create an environment conducive to whistleblowing.

In spite of moral considerations playing a significant role in the initial decision to report the wrongdoing, they did not influence the choice of communication channels (internal or external) for reporting the wrongdoing. Individuals' choices to engage in whistleblowing are unlikely to be influenced by moral considerations; however, the organization's environment has been identified as a crucial aspect.

Individuals who held the perception that their respective organizations were actively engaged in educating them about their rights as whistleblowers and promoting a work environment characterized by fairness were more likely to choose internal channels as a means to report instances of misconduct. This underscores the substantial impact that organizations have on either promoting or impeding whistleblowing behaviors among their members.

Significantly, the advantages of whistleblowing transcend the realm of public welfare and accountability. According to scholarly research, organizations that possess effective and adaptable mechanisms for reporting misconduct tend to observe improved financial performance and decreased legal risks (Stubben & Welch, 2018; Trevino & Nelson, 2016). The aforementioned

findings highlight the significance of advocating for the implementation of whistleblowing mechanisms within organizations, as it can result in various benefits for the company itself.

Organizations have the opportunity to utilize these bits of knowledge in arrange to develop a culture that prioritizes moral straightforwardness and responsibility, in this manner advancing an environment where representatives feel comfortable raising concerns without trepidation of confronting negative results. Organizations can upgrade their employees' capacity to secure the astuteness and well-being of their working environment by effectively teaching them on the significance of whistleblowing and setting up a reasonable and strong environment. Taking a proactive approach has the potential to increase internal disclosure and encourage identification of ethical slippage, thereby critically aligning it with the overall development and long-term soundness of the organization.

It should be mentioned that individuals residing in cultures that prioritize collective values and social cohesion tend to exhibit more unfavorable attitudes towards denunciation, unlike individuals in individualized cultures such as the United States (Buchtel et al., 2015; Haidt, Koller, & Dias, 1993; Vauclair & Fischer, 2011). The observed cultural distinction aligns with the results obtained from the present investigation. In cultures that prioritize individualizing values, individuals may demonstrate a higher propensity to engage in whistleblowing activities, especially when compared to cultures that prioritize binding values.

Importantly, the study dispels the notion that whistleblowing decisions are solely guided by a cost-benefit analysis, emphasizing the need for organizations to actively promote moral obligation and ethical behavior. The collinearity statistics assure the independence of predictors, reinforcing the notion that moral considerations distinctly contribute to the decision-making process.

Cultural influences on whistleblowing decisions, as highlighted in the results, provide additional depth to the discussion, revealing that individuals in cultures prioritizing individualizing values are more inclined to engage in whistleblowing activities. This aligns with the broader societal implications of the study, suggesting that fostering moral courage and encouraging prosocial conduct within society requires an understanding of how whistleblowers prioritize individual responsibilities over group obligations. The findings challenge organizations to cultivate a cultural environment that regards whistleblowing as a moral obligation, emphasizing the alignment with principles of loyalty to one's values and equitable treatment.

The present research outcomes provide significant insights that have the potential to revolutionize approaches to the promotion of whistleblowing. The existing body of literature has primarily examined whistleblowing decisions through the lens of cost-benefit analysis, with a specific emphasis on minimizing costs or maximizing benefits associated with reporting misconduct (Cassematis & Wortley, 2013; Gundlach et al., 2003; Henik, 2008; Miceli et al., 2012). The aforementioned viewpoint has resulted in suggestions that primarily focus on offering monetary rewards to individuals who expose wrongdoing (Dyck et al., 2010). Based on the findings of a prior study titled "Hijacking the Moral Imperative: How Financial Incentives Can Discourage Whistleblower Reporting" (Berger, Perreault, & Wainberg, 2017), it was observed that individuals may exhibit a tendency towards extrinsic incentive bias, leading them to underestimate the moral factors that drive their decisions to blow the whistle (Heath, 1999).

According to Schechter (2017), the Executive Director of the National Whistleblower Center, it may not be adequate to rely exclusively on individuals' moral values for the purpose of efficiently identifying and addressing white-collar crime and corruption. The results of our study indicate that a more sophisticated methodology is required, which recognizes the intricate relationship between moral considerations, specifically loyalty and fairness, when individuals encounter ethical predicaments in the context of whistleblowing.

In order to cultivate a culture of whistleblowing within organizations, it is advantageous to encourage transparent dialogues regarding the potential conflicts that may emerge in the context of balancing fairness and justice. One potential approach to fostering ethical decision-making among employees is to promote an examination of the various dimensions of their responsibilities, including those towards their family, colleagues, superiors, organization, and community. By adopting a more expansive viewpoint and contextualizing the obligations of an employee within a broader framework of ethical accountability towards society at large (Rorty, 2005), individuals may develop a perception of whistleblowing as a manifestation of both allegiance and equity.

In addition, it has been shown by Feinberg and Willer (2013) that the utilization of various moral considerations has the potential to exert an influence on attitudes that are deeply divided. Organizations have the opportunity to leverage this understanding by actively involving employees in dialogues that highlight the ethical dimensions of whistleblowing and its importance in maintaining equity and impartiality both within the organization and in the wider society.

The results of this study present a compelling argument against the prevailing belief that whistleblowing is merely a matter of weighing costs and benefits. Instead, the research underscores the significant influence of moral considerations on individuals' choices to blow the

whistle. Organizations can cultivate a cultural environment that regards whistleblowing as a moral obligation, in line with the principles of loyalty to one's values and equitable treatment of all stakeholders, through the acknowledgment and integration of ethical considerations. This methodology has the potential to facilitate enhanced and significant whistleblowing, thereby fostering heightened accountability, transparency, and ethical comportment within both organizational and societal contexts.

In brief, the results of this study offer critical observational support for the idea that whistleblowing can be respected as an expression of ethical fortitude. The solid relationship observed between ethical contemplations and decisions to blow the whistle recommends that people are inclined to report wrongdoing, in spite of potential negative results, in order to maintain their moral convictions and values (Lopez et al., 2003; Osswald et al., 2010; Sekerka & Bagozzi, 2007; Skitka, 2012).

The findings of this study indicate a significant tendency among individuals to prioritize their moral convictions over self-interest when faced with the crucial decision of blowing the whistle. This statement is in line with the concept of whistleblowing as an expression of moral bravery, illustrating individuals' readiness to oppose unethical behaviors and misconduct, irrespective of the potential negative repercussions they might encounter on a personal level.

Furthermore, the comprehensive analysis conducted in this study regarding moral concerns and their influence on decisions to blow the whistle emphasizes the significant role that moral considerations play in shaping individuals' reactions to ethical predicaments. This research enhances comprehension of the psychological motivations that underlie whistleblowing behaviors by elucidating the profound correlation between moral sensitivity and whistleblowing.

The implications of these findings have broader implications beyond individual decision-making, as they hold substantial relevance for both organizations and society at large. Promoting a cultural environment that upholds moral principles and cultivates moral sensitivity can significantly contribute to the ethical practice of whistleblowing in organizational contexts. By acknowledging whistleblowing as an expression of moral fortitude, organizations can cultivate a milieu that fosters employee empowerment and support in denouncing wrongdoing, thereby fostering heightened accountability and ethical behavior in the workplace.

The data on whistleblowing decisions reveals a significant contrast between loyalty towards one's organization and the consideration of others, highlighting a moral predicament that extends beyond the scope of whistleblowing. The ethical considerations surrounding the prioritization of

organizational interests over the well-being of individuals external to the organization have a substantial impact on a range of moral concerns. These include the promotion of equality and cooperation among individuals (Napier & Luguri, 2013), the mitigation of intergroup conflicts (Cohen, Montoya, & Insko, 2006), the cultivation of empathy towards outgroups (Cikara, Bruneau, & Saxe, 2011), and the expansion of the moral sphere (Singer, 2011).

The comprehension of how whistleblowers possess the ability to prioritize individual responsibilities over group obligations, while also jeopardizing their own well-being and safety, in order to uphold fairness and justice for others, can have wider ramifications in fostering moral courage and encouraging prosocial conduct within society. Through an understanding of the underlying mechanisms governing these ethical choices, we can strive towards cultivating a society that is more inclusive and empathetic. In such a society, individuals are motivated to act upon their moral principles, even in the face of obstacles and potential sacrifices.

The examination of whistleblowing decisions provides valuable insights into the intricate dynamics between loyalty and fairness, which are fundamental aspects of ethical decision-making and prosocial behavior. Through acknowledging the ethical quandaries confronted by individuals who expose wrongdoing and comprehending their impetus to act in pursuit of equity, we can establish a path towards a society that is more equitable and empathetic, placing importance on moral bravery and principled conduct.

In conclusion, the results of this study contribute significantly to the field by offering nuanced insights into the role of moral considerations in whistleblowing decisions. The findings challenge traditional perspectives, emphasizing the need for organizations to prioritize ethical considerations over purely instrumental approaches. By acknowledging whistleblowing as a manifestation of moral fortitude and incorporating these insights into organizational strategies, there is a potential to foster a culture that encourages accountability, transparency, and ethical conduct, both within organizations and in the wider societal context.

CHAPTER SIX

Conclusion and Recommendation

The present study highlights and strengthens the ideas of whistleblowing as a fundamental aspect of moral courage, firmly situated within the domain of ethical decision-making. The significant association between ethical considerations and the choice to expose wrongdoing becomes evident, serving as a remarkable testament to the profound extent to which individuals are willing to delve, even if it means making personal sacrifices. The decision-making process of whistleblowing is explored in the literature by Lopez, Osswald, Sekerka, and Skitka, who emphasize the role of moral principles as a guiding force (Lopez et al., 2003; Osswald et al., 2010; Sekerka & Bagozzi, 2007; Skitka, 2012).

The deep connection that links moral considerations and choices regarding whistleblowing serves as evidence of the unwavering commitment of individuals to uphold ethical principles even in challenging circumstances. The act of whistleblowing serves as a manifestation of moral courage, which serves as a powerful declaration of humanity's dedication to principles such as equity, impartiality, and the welfare of the broader society. The concept explores the delicate equilibrium between the allegiance to one's immediate social group and the broader obligation to the wider community. Comparable to how loyalty can work as a obstacle and a stabilizing constrain inside a social bunch, the concept of equity and fairness emerges as a powerful inspiration, compelling people to rise above their individual boundaries and prioritize the well-being of the collective.

In a modern setting characterized by increased accentuation on moral conduct and open disclosure inside organizations, the findings of this study make a critical and important commitment to the continuous exchange encompassing the act of whistleblowing. The implications of the findings extend beyond the theoretical domain, encompassing corporate culture, governmental regulations, and individual moral decision-making. The aforementioned findings present a compelling argument for organizational leaders, policymakers, and stakeholders to critically evaluate and adjust their approaches, elevating whistleblowing beyond a simple transactional procedure and instead recognizing it as an embodiment of moral bravery.

The research findings have significant implications for the organizational landscape, shedding light on potential avenues for transforming corporate values and principles. The acknowledgment of the central significance of ethical considerations in the decision-making process of whistleblowing necessitates a reassessment of training initiatives. Organizations have the potential to utilize this comprehension in order to develop interventions that cultivate moral

sensitivity within their workforce. These initiatives have the potential to empower employees in navigating complex ethical dilemmas by equipping them with the necessary resources to make decisions that go beyond immediate considerations, aligning with the principles of fairness and justice.

The relationship between whistleblowing and moral considerations establishes a connection that contributes to the improvement of organizational policies. Acknowledging the significant impact of loyalty and justice considerations, organizations have the ability to harmonize their policies with the fundamental values of fairness and transparency. The prioritization of ethical considerations over unquestioning loyalty can serve as a catalyst for organizations to advance towards a future characterized by increased accountability and ethical integrity. The aforementioned transformation can solely transpire when leaders within organizations wholeheartedly accept these discoveries, perceiving whistleblowers as individuals who embody moral fortitude rather than individuals who cause disruption.

The current study serves as a fundamental basis, while simultaneously revealing the wider scope of uncharted domains. The subject matter at hand presents an invitation to forthcoming scholars to delve into the multifaceted complexities that surround the act of whistleblowing and the decision-making processes involved. The future trajectory entails further investigations into the intricate interplay between organizational cultures, individual backgrounds, external pressures, and moral considerations in shaping the whistleblowing landscape. Through a comprehensive exploration of these intricacies, scholars have the potential to establish a foundation for interventions that cultivate moral fortitude in individuals, thereby enhancing the overall societal awareness and adherence to ethical principles.

In summary, the act of whistleblowing can be seen as a complex fabric, composed of various elements such as moral courage, which is exhibited despite the potential for personal sacrifices and challenges. This study enhances the chorus of perspectives that surpass immediate considerations, resonating with the broader discourse on equity, impartiality, and the welfare of the broader society. This means the advent of a period in which whistleblowing isn't as it were seen as a procedural activity, but too as a sign of individuals' immovable commitment to maintaining moral values. As the conclusion of this chapter approaches, it gets to be incumbent upon us, in our capacities as researchers, policymakers, and people, to coordinated these discoveries into the exceptionally establishment of our ethical system, subsequently encouraging the rise of a society characterized by expanded straightforwardness, improved responsibility, and a solid commitment to moral standards.

Recommendations According to Findings

Ethics promotion and building up an atmosphere of transparency among the organizations are essential pillars for the meaningfulness, accountability, and efficiency of any business. An important role in keeping up ethical standards and stopping undue adventure is played by whistleblowing or the act of reporting wrongdoing or unethical behavior. The reason why identifying the basis of whistleblowing is crucial is that it will help to build a culture where employees are aware of the consequences of informing about unethical actions and are not afraid of being punished.

This research seeks to uncover the role that moral considerations, organizational ethics, moral judgments, and whistle-blowing decisions play in organizational contexts. Through this analysis, organizations can learn about the underlying psychological factors that lead to whistleblowing attitudes and come up with policies to encourage ethical reporting of incidents.

The study unraveled the significant positive relationship between moral considerations and the process in which to decide to blow the whistle. People with moral and ethical principles are more prone to blow the whistle if they see the abnormal behavior of some persons. This emphasizes the relevance of motivating ethical values and moral awareness within a company to facilitate the employees' sustainable work culture towards the something. they can be proud of.

In this case, the conduct of the organization is a major factor shaping whistleblowing decisions as well. Those employees who have their organizations recognized as having a high sense of morality and an existing system of reporting are more prone to report misconduct or unethical behavior. Thus, the companies must keep investing in building, strengthening, and facilitating ethical policies, procedures, and reporting channels in place as well.

In addition, it becomes clear that moral judgment also serves as a choice-making factor in instances where people decide to be whistleblowers. People who possess a high level of moral sense are a factor that determines whether or not a person evaluates wrong things and consequently takes measures to eliminate the wrong. This proves that moral reasoning and ethical decision-making skills are, indeed, valuable aspects that must be considered in any personnel training and development programs. To gain ethical values and to increase the level of awareness of morality among employees the organizations should be able to build an environment where whistleblowers would feel supported. It is up to the supervisors and organizational leaders to follow ethical behavior and to make sure that employees who raise the alarm get social backing. Defining proper whistleblowing policies and procedures, ensuring absolute whistleblower

privilege, and providing anonymity channels are vital for whistleblowers' safety and encouragement.

Additionally, companies have to take a step to foster a culture of open communication and transparency, where employees freely present complaints or concerns without worries of negative backlash. Cultivating a mode of transparency and good governance that not only provides an avenue through which ethical conduct is applauded and rewarded but also provides an environment where unethical behaviors are dealt a swift punishment.

The analysis of correlation conducted with the study gives very essential information about the interconnection between moral views, organization ethics, moral judgment, and whistleblowing decision-making. Whistleblowing behaviors are closely associated with these elements and they seem to be interdependent and create a whole. This is evident from the positive correlation observed.

Though the research uncovers the strength of the connection between several determinants, we want to emphasize that a causal link cannot be inferred by this correlation. For this purpose, further research ought to be conducted to establish the true mechanism, as well as causation behind the moral aspects of organizational ethics, moral judgment, and whistleblowing motives.

Ultimately, workplaces should stress cultivating an honesty & transparency-based culture to promote reporting of violations and dissuade crossing ethics lines. Organizations can develop a sense of confidence among whistleblowers by emphasizing ethical values, abiding by organizational ethics, and cultivating the ethical compass among the workforce. Such a confident environment enables the whistleblowers to speak on misconduct without fear. Thus, organizations can witness an improvement in accountability, integrity, and effectiveness in the workplace.

Recommendations for Further Research

In addition to the present study, there exist various intriguing channels that may provide a further understanding of the complex dynamics of whistleblowing decisions and the significance of moral considerations.

The research on whistleblowing decisions gives us a greater insight into the complex relationships between moral judgments, organizational ethics, and actual whistleblowing behavior. Although the present study outlines certain crucial relationships, there is still a lot more room for future investigations and extension.

Another research avenue would be exploring how particular traits influence the actions of individuals provided with whistleblowing opportunities. However, the analysis made in this study, shows that the variables we studied have an influence on whistleblowing decisions for individuals but it is important to acknowledge that these factors cannot always be the reason behind the decision of individuals to blow the whistle. Consequently, more work could concentrate on individual-level factors, including personal traits, moral growth, and ethics, to provide a comprehensive explanation of whistleblowing behavior.

For example, self-identity characteristics (like anxieties, stress, etc) may be the ones that indicate if an individual is likely to or not willing to report misconduct. Studies say that a set of traits that includes honesty, integrity, and conscientiousness, may be prone towards acting ethically and reporting wrongdoing whenever others violate the rules. Knowing the role these personality variables play in this decision-making process could give us an idea how the psychological triggers of that behavior.

Likewise, analyzing individuals' ethical approaches and morally advanced behavior may offer relevant data confirming the high probability of whistleblowing behavior. Moral psychology research shows that human moral reasoning evolves to more advanced and sophisticated ethical frameworks as people continue through the stages of moral elaboration. By elucidating the role that emergent developmental processes play in whistle-blowing behavior, we may glimpse those factors that motivate people to reveal their wrongdoings.

Aside from specific features, organizational factors equally need to be given more attention in future studies. The research presented herein looks into organizational ethics as the factor that determines if employees will report malpractices while there exist many other areas in an organization that influence this kind of behavior. For instance, organizational characteristics such are the style of leadership, the organizational norms, and the legitimation of whistleblowers could affect the decision of some individuals to expose wrongdoings.

Leadership style has also a great role to play in the whistleblowing behavior of the employees by sending a strong ethical narrative in an organization. According to studies, those leaders who put transparency, accountability, and ethical behavior in the spotlight are more likely to develop an atmosphere where whistleblowing is welcome. They are going to be the leaders of the future. Researching the link of leadership style to whistleblowing behavior could potentially yield such information where leadership in an organization is important in the sense of good actions.

Under the same circumstances, organizational norms and beliefs are successful in bringing objectivity or not from employees concerning the misconduct. Research shows the phenomenon of moral climate among companies to be powerful: when an organization has strong ethical values systematically supported and acknowledged, its staff are more likely to feel comfortable voicing their concerns about unethical behavior. Investigating the function of norms and structures of an organization on the whistleblowing behavior by persons could point out the strategies for the making of a culture that is ethical and accountable.

Future research could include using of mixed-method approach to test the whistleblowing phenomena. Although the employed qualitative tools (for example surveys and correlation analyses) bring invaluable knowledge about the causal associations between variables, they do not always grasp the very subtle elements of whistleblowing. The qualitative procedures including interviews and case studies are a perfect source for deeper investigations of the reasons, views, and experiences of whistleblowing as well as the heroic act of whistleblowing.

Researchers can achieve a more comprehensive understanding of whistleblowing by incorporating both quantitative and qualitative methods in their research. This will allow the generation of more diversified and less obstructed than in separate quantitative and qualitative approaches. Mixed-method research instruments, which utilize diverse sources of data and then combine them to see their influence on whistleblowers' decisions, are extremely influential in this endeavor.

Finally, it can be noted that studies on whistleblowing choices may produce significant opportunities to deepen our knowledge of a complicated issue. A more comprehensive examination of individual and organizational characteristics as well as a mixed-method approach would allow researchers to gain a deeper understanding of the factors that go into whistleblowing against misconduct. Particularly, our study may stand as a basis for the creation of high-quality programs and procedures aimed at encouraging ethical behavior and an issue raised within organizations.

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APPENDICES

08.05.2023

Dear Michael Opeyemi Ayoade

Your application titled **"Assessing The Morality in Whistleblowing Decisions Among Employees in an Organization"** with the application number NEU/SS/2023/1582 has been evaluated by the Scientific Research Ethics Committee and granted approval. You can start your research on the condition that you will abide by the information provided in your application form.

Prof. Dr. Aşkın KİRAZ

The Coordinator of the Scientific Research Ethics Committee

ASSESSING THE MORALITY IN WHISTLEBLOWING DECISIONS

AMONG EMPLOYEES IN AN ORGANISATION

by

Michael Opeyemi Ayoade

NEAR EAST UNIVERSITY

Business Administration Department

QUESTIONNAIRE

Dear Participant,

This survey is a part of a study we are conducting to explore and analyse the ethical concerns employees face when considering whether or not to whistleblow on illegal, unethical, or immoral behaviour within their workplace. This survey's data will be used to study individuals' perspectives on the morality of whistle-blowing decisions. By completing this questionnaire, you consent to participate in this study.

The data obtained for this survey will be utilized exclusively for academic research and may be presented at national/international academic conferences and/or published. Please remember that your participation in this study is entirely voluntary, and you may withdraw at any moment. Your identity will never be disclosed to third parties. If you choose not to participate in the study, your data will be removed from our database and will not be used in any later phases of the research. If you have any questions or issues, please get in touch with us using the details provided below.

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PART 1:

Please indicate the correct option using (X) for each of the below statements;

	Demographics Information					
1	What is your age range?	18-24	25-34	35-44	45 or above	
2	What is your gender?	Male	Female	I prefer not to say		
3	What is your highest level of education completed?	High school	Bachelor's degree	Master's degree	Ph.D.	other
4	What is your current job position?	Entry-level	Mid-level	Senior-level	Executive	other
5	Have you previously discovered someone engaging in unethical or unlawful conduct?	Yes	No			

PART 2:

Using the scale provided, please indicate your level of agreement (using X) with the following statements:

(1=Strongly Disagree 2=Disagree 3=Neutral 4=Agree 5=Strongly Agree)

	Organizational Ethics	1	2	3	4	5
1	My organization has adequate formal reporting structures for reporting unethical or improper conduct					
2	My organization has a policy in place regarding whistleblowing					
3	I am aware of the legislation that applies to my industry and protects employees who whistleblow					
4	I have confidence in my organization's internal reporting structures					
5	I have confidence in my organization's external reporting structures					

Scenario One

You are an employee in an organization that serves a diverse client. A co-worker was chosen for a management position in the company after applying for the position. You are aware that the job requires either an advanced degree or several years of relevant experience. You also know that the colleague used a fake degree to gain the job and that they do not have the essential managerial experience – a fact that could potentially affect the company and its clients.

Scenario Two

Consider yourself to be David in the following scenario.

David and Mark spent a lot of years working for the same company. Recently, David and Mark collaborated on a successful project. David realized that Mark had taken credit for ideas for which he (David) was responsible; as a result, Mark received a bonus and pay raise. David is really enraged with Mark.

David found recently that Mark has falsified his own tax paperwork for the previous many years. Mark has access to the company's payroll system and intentionally underestimated his salary to the IRS, totaling around $500,000 in unreported income during these years. Mark had no idea that anyone was aware of his tax avoidance.

David has migrated to a different state for family reasons and consequently no longer works with Mark.

Financial Incentives

David would be entitled for a cash incentive of nearly $56,000 if he contacts the IRS's private tip line to report Mark.

Using the scale provided, please indicate your level of agreement (using X) with the following statements:

(1=Strongly Disagree   2=Disagree   3=Neutral   4=Agree   5=Strongly Agree)

<table>
<tr><td colspan="7">Moral Judgement</td></tr>
<tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr>
<tr><td>1</td><td>How likely is it that you would report this case of fraud to the IRS if you were in David's shoes?</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>2</td><td>The sum of the financial incentive appeared substantial. (only for Condition of Reward)</td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

Using the scale provided, please indicate your level of agreement (using X) with the following statements:

(1= Not serious at all 2= Slightly serious 3= Moderately serious 4= Very serious 5= Extremely serious) AND (1=Extremely Unlikely   2=Unlikely   3=Neutral   4=Likely   5=Very Likely)

<table>
<tr><td colspan="2">Moral Consideration</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr>
<tr><td>1</td><td>What level of seriousness do you assign to your co-worker's actions?</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>2</td><td>How probable is it that you will speak with your co-worker and try to get them to reveal to their superiors their genuine level of education and lack of relevant work experience?</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>3</td><td>How likely are you to approach someone with the authority to intervene, such as the human resources manager or the organization's director, if you choose not to discuss the matter with your co-worker or if you have attempted to discuss the matter with them but failed to convince them to admit their true level of training?</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>4</td><td>How likely is it that you will turn to an external regulatory body or professional association relating to your sector if you do not approach anyone in the organization or if you do approach someone and they do nothing to intervene?</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>5</td><td>How likely are you to report the situation to the media if you choose not to talk to the external regulatory agency or professional organization, or if you do talk to them and they do nothing?</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>6</td><td>The seriousness of the wrongdoing determines my decision to report misconduct or unethical activity</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>7</td><td>My satisfaction with the organization's response to reported concerns affects my decisions to report misconduct or unethical behavior in the future.</td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

8	I would feel obligated to report Mark's fraudulent activity to the IRS.				
9	If I were David; I would believe that reporting the scam is the proper action to take.				
10	David would be acting immorally if he did not disclose the fraud to the IRS.				
11	David may have desired revenge against Mark.				
12	David's goal was to "get even" with Mark.				

Using the scale provided, please indicate your level of agreement (using X) with the following statements: (Yes or No)

	WHISTLEBLOWING DECISIONS	Yes	No			
1	(If you answered yes,) Did you report this behaviour to the appropriate authority?					
	Sources: Niamh Brennan and John Kelly (2007) A study of whistleblowing among trainee auditors; The British Accounting Review Volume 39, Issue 1, Pages 61-87 https://doi.org/10.1016/j.bar.2006.12.002; Abraham Mansbach, Hana Ziedenberg and Yaacov G. Bachner (2012) Nursing students' willingness to blow the whistle; Nurse Education Today Volume 33, Issue 1, Pages 69-72 https://doi.org/10.1016/j.nedt.2012.01.008; and Jonathan Farrar, Cass Hausserman, and Morina Rennie (2019) The influence of revenge and financial rewards on tax fraud reporting intentions; Journal of Economic Psychology Volume 71, Pages 102-116 https://doi.org/10.1016/j.joep.2018.10.005					

THANK YOU!