

# The Whistleblowing Intentions of Turkish Employees

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## Abstract

This study aimed to examine the likelihood to blow the whistle on various kinds of organisational wrongdoing and the preferred whistleblowing channels among a sample of Turkish employees. Moreover, it aimed to investigate the influence of socio-demographic variables, i.e., age, organisational tenure, gender, status in the organisation, and type of organisation, on whistleblowing intentions. Our results showed that Turkish employees' intention to blow the whistle internally was higher than that for external whistleblowing. They had the intention of whistleblowing primarily of events perceived as serious fraud and behaviours causing harm to others. Those who intend to use internal channels to blow the whistle were more likely to be female, older and working in public sector. On the contrary, those who intend to use external channels for reporting were more likely to be younger, less tenured and working in private sector. Our findings contribute to the existing whistleblowing research by revealing a picture of the whistleblowing intentions and socio-demographic characteristics of potential whistleblowers in a non-western country.

**Keywords:** whistleblowing; fraud; internal whistleblowing; external whistleblowing; Turkey.

## 1. Introduction

Warning or revealing corruption, neglect or illegal activities in the workplace is defined as whistleblowing, which is accepted in a modern management context as a pro-active behaviour which helps to protect the long-term interests of the organisation and the community (Bjorkelo et al. 2010). This is verbal or written communication with an organisation by an individual in the public or private sector with the aim of complaining about or disclosing conditions, especially those which endanger public health and safety, such as immoral behaviour, criminal acts (fraud, theft etc.), discrimination (race, religion, nationality, gender etc.) or which are contrary to laws and regulations, state policy, moral values, ethical rules and decency (Saygan and Beduk 2013). Employees might report their knowledge of organisational misconduct through internal (i.e., line manager and members of upper management) and external channels (i.e., the police, the press, a government agency, a non-government agency or a professional organisation) (King 1997).

When an employee warns the organisation of the potential damage of an irregular event or behaviour, early intervention can be made in respect of the said irregularities or precautions can be taken and the organisation can prevent financial problems and damage to public relations (Bowen et al. 2010; Chambers 1995; Lewis 2002). Thus, it can be stated that whistleblowing potentially constitutes a valuable service to an organisation and society (Cassemetis and Wortley 2013).

According to a pro-social behaviour model recommended by Dozier and Miceli (1985), whistleblowing behaviour can be affected by many factors. One of the factors that would affect the whistleblowing process is the type of perceived wrongdoing (Miceli and Near 1985; Near et al. 2004). Wrongdoing in the workplace may include events and behaviours like stealing funds, wasteful practices and sexual harassment. Keenan (2002) categorized these wrongdoings into three, namely, "minor fraud", "harm to others" and "serious fraud". Thus, in line with this categorization, we initially aimed to assess the participants' likelihood to blow the whistle on various negative events and behaviours in the workplace. Second, we investigated whether the participants intend to blow the whistle to internal or external authorities.

Individual characteristics of the employee who perceives wrongdoing in the workplace are assumed to be one of the factors that predict why some employees may or may not choose to engage in whistleblowing behaviour (Mesmer-Magnus and Viswesvaran 2005; Sims and Keenan 1998). It may be assumed that socio-demographic factors, such as gender, age, organisational tenure, type of organisation, status in the organisation may have an effect on the decision to whistle-blow. However, research to date has yielded inconsistent results for the socio-demographic factors studied, providing limited support for this assumption (Wortley et al. 2008). Thus, we thirdly aimed to investigate whether this assumption is tenable in the present study.

Our study was conducted within the context that in Turkey, whistleblowing is not wholly customary and has negative connotations (Nayir and Herzig 2012). In Turkish employment law, there is no specific law that encourages or protects whistle-blowers. In addition, in Turkey, there are several studies with findings of fear of reprisals, especially on the subject of bribery, which support the preference for not taking whistleblowing action (Nayir and Herzig 2012). Although there have been few studies in Turkey on the subject of whistleblowing, the studies which are available have shown that there is a greater rate of reporting negative events observed to internal

authorities rather than whistleblowing through external mechanisms (Park et al. 2008; Nayir 2012).

This study contributes to the existing research by demonstrating the likelihood to blow the whistle on various organisational wrongdoings and the choice of reporting channel in a Turkish sample, with respect to socio-demographic characteristics of the participants. Moreover, it contributes an understanding of whistleblowing in a non-Western context.

## 2. Research Background and Hypotheses

Whistleblowing is defined as "the disclosure by organisation members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action" (Near and Miceli 1985: 4). An individual within an organisation who reveals negative information about the organisation, its practices or its personnel is defined as the "whistle-blower" (Gobert and Punch 2000). A whistle-blower may report unethical, negative events witnessed in the workplace through internal and /or external channels (King 1997). Internal whistleblowing is the disclosure to the relevant authorities within the organisation of illegal or unethical events encountered within the organisation by the employee. External whistleblowing is defined as the informing of relevant authorities outside the organisation (e.g., the police, the media or the courts) of illegal or unethical events encountered within the organisation by the employee (Mansbach and Bachner 2010). When an employee warns the organisation management of the potential damage of an irregular event or behaviour, early intervention can be made in respect of the said irregularities or precautions can be taken and the organisation can prevent financial problems and damage to public relations (Bowen et al. 2010; Chambers 1995; Lewis 2002). On the other hand, when an employee discloses illegal or unethical events to external authorities, this can cause the organisation to suffer financial problems and damage to public relations and this will negatively affect the performance of the organisation (Bowen et al. 2010).

According to a pro-social behaviour model recommended by Dozier and Miceli (1985), whistleblowing behaviour can be affected by many factors. A situational factor, which has been observed to have an effect on the whistleblowing decision, is the type of unethical or negative behaviour (King 1997). For example, in a study by Miceli and Near (1985), the tendency to whistle-blow was shown to be higher when the irregularities were perceived as more serious and a relationship has been determined between the severity of the observed irregularities and external whistleblowing.

Keenan (2002) categorized the types of unethical or negative behaviour into three, namely, "minor fraud", "harm to others" and "serious fraud". Accordingly, "serious fraud" consists of behaviours like stealing company funds or property or accepting bribes or kickbacks. "Minor fraud" includes behaviours and situations like a use of an official position for personal benefits or waste caused by buying unnecessary or deficient goods or services. "Harm to others" consists of behaviours such as discrimination, sexual harassment, or health and safety violations. Keenan (2002, p.22) defined the likelihood of blowing the whistle as "the degree to which there is a perception that an individual would take it upon himself or herself to bring to the attention of authorities (inside or outside) of the organisation, serious, minor, and harm to others form of fraud." Thus, in line with this, we initially aimed to assess the participants' likelihood to blow the whistle on serious, minor, and harm to others form of fraud. In addition, we investigated whether the participants intend to blow the whistle internally or externally.

In previous studies of this subject in literature, it has been shown that the decision and form of whistleblowing can vary depending on personal factors such as socio-demographic variables (Mesmer-Magnus and Viswesvaran 2005; Sims and Keenan 1998). International research presents contradictory results on the socio-demographic characteristics of whistle-blowers (Wortley et al., 2008). In the present study, we investigated whether the role of socio-demographic factors (i.e., age, organisational tenure, gender, status in the organisation, and type of organisation) is significant in the likelihood to blow the whistle and their choice of reporting channel. The role of the socio-demographic predictors in blowing the whistle and the choice of reporting channel are below.

### 2.1. Organisational Tenure

Organisational tenure is expected to be associated with whistleblowing intentions of employees. For instance, in a study performed in the USA, it was determined that those of upper-level managers were more likely to blow the whistle on various kinds of wrongdoing followed by middle-level and then first-level managers (Keenan 2002). In addition, Dworkin and Bacus (1998) found that employees with more tenure were more likely to report wrongdoing to internal channels compared to their counterparts with less tenure. This may be related to their greater understanding of the formal and informal systems used to report wrongdoing within the organisation (Cassemetis and Wortley 2013). Furthermore, relatively new employees used external channels for reporting wrongdoing versus those with greater tenure and one of the reasons for this is attributed to their perceiving themselves to be organisationally powerless (Dworkin and Bacus 1998). Thus, we suggest the following hypotheses.

H1a: Employees with longer organisational tenure will be more likely to blow the whistle on serious, minor and harm to others forms of wrongdoing compared to their counterparts with shorter organisational tenure.

H1b: Employees with longer organisational tenure will be more likely to blow the whistle to internal channels

compared to their counterparts with shorter organisational tenure.

H1c: Employees with longer organisational tenure will be less likely to blow the whistle to external channels compared to their counterparts with shorter organisational tenure.

## 2.2. Age

Previous studies have shown a greater tendency to disclose irregularities in the workplace in older individuals (Near and Miceli 1996). For example, Keenan (2002) reported a positive association between age and whistleblowing. In the meta-analysis of Mesmer-Magnus and Viswesvaran (2005), it was found that older employees were more likely to intend to report wrongdoing than were young employees. As for the reporting channel, it might be assumed that older managers would be more likely to report to internal channels than their younger counterparts as they have more knowledge about organisational procedures and stronger commitments (Sims and Keenan, 1998). Sims and Keenan (1998) also suggested that older employees might be more prone to blowing the whistle to external channels, as they would have fewer restraints than their younger counterparts would; yet, this hypothesis was not confirmed in their study. On the contrary, younger employees might be more likely to report wrongdoing through external channels than those of older ones assuming that they would be relatively new employees with less organisational tenure. Thus, we suggest the following hypotheses.

H2a: Older employees will be more likely to blow the whistle on serious, minor and harm to others forms of wrongdoing than their younger counterparts.

H2b: Older employees will be more likely to blow the whistle to internal channels than their younger counterparts.

H2c: Older employees will be less likely to blow the whistle to external channels than their younger counterparts.

## 2.3. Gender

There are studies showing a greater tendency to whistle-blow in males than females (Near and Miceli 1996; Sims and Keenan 1998). However, in the meta-analysis of Mesmer-Magnus and Viswesvaran (2005), females were reported to be more likely to actually blow the whistle. In a study among accounting professionals in Turkey, female participants' tendency to whistle-blow was also higher in female participants (Erkmen et al. 2014). Accordingly, we assumed that the female employees would be more likely to blow the whistle than the male employees in the context of Turkey. In addition, we assumed that this tendency would be for internal whistleblowing based on the argument in the literature that males may adhere less often to management opinion or organisational policies (Dworkin and Bacus 1998) and females were less likely to choose an external reporting channel when faced with a hypothetical ethical dilemma (Sims and Keenan 1998).

H3a: Female employees will be more likely to blow the whistle on serious, minor and harm to others forms of wrongdoing than their male counterparts.

H3b: Female employees will be more likely to blow the whistle to internal channels than their male counterparts.

H3c: Female employees will be less likely to blow the whistle to external channels than their male counterparts.

## 2.4. Status in the Organisation

Those of management grades have also been shown to display a greater intention of disclosure than other employees (Mesmer-Magnus and Viswesvaran 2005). Accordingly, it is stated that employees who hold supervisory status would be more likely to blow the whistle (Near and Miceli 1996). This may be related with their tenure level as the ones who have higher organisational tenure generally represent employees in managerial positions. It may also be related to their high level of education or skills that lead to having greater knowledge of where to report wrongdoing. There are studies showing that employees with less education or skills would be more likely to use external channels for reporting wrongdoing (Callahan and Dworkin 1994). Thus, we assume that employees who hold managerial status would be more prone to report wrongdoing to internal channels as opposed to the employees who do not hold managerial status. Moreover, employees who do not hold managerial status would rely on external reporting channels as opposed to their counterparts who hold managerial status.

H4a: Employees who hold managerial status will be more likely to blow the whistle on serious, minor and harm to others forms of wrongdoing than their counterparts who do not hold managerial status.

H4b: Employees who hold managerial status will be more likely to blow the whistle to internal channels than their counterparts who do not hold managerial status.

H4c: Employees who hold managerial status will be less likely to blow the whistle to external channels than their counterparts who do not hold managerial status.

## 2.5. Type of Organisation

In their study, Near and Miceli (1996) revealed whistleblowing to be more relevant in the public sector rather than private sector. This may be related to the fact that in western countries almost all whistle-blowers in public sector have some degree of protection from employer retaliation (Barnett et al. 1993). Although there is no specific law that encourages or protects whistle-blowers in Turkish employment law, we still assume that public sector

employees would be more likely to blow the whistle than their counterparts in the private sector due to the greater job security they have. No studies are known that reveal the differences in public and private sector employees likelihood to blow the whistle internally or externally. However, a study performed in Turkey among public sector employees demonstrated internal whistleblowing to be more common than external whistleblowing (Candan and Kaya 2015). Thus, based on the above considerations, we suggest the following hypotheses.

H5a: Employees of the public sector would be will be more likely to blow the whistle on serious, minor and harm to others forms of wrongdoing than their counterparts who work in private sector.

H5b: Employees of the public sector will be more likely to blow the whistle to internal channels than their counterparts who work in private sector.

H5c: Employees of the public sector will be less likely to blow the whistle to external channels than their counterparts who work in private sector.

### *2.6. The relationship between whistleblowing on the various organisational wrong doings and the choice of reporting channel*

Type of the wrongdoing is considered as an important predictor of whistleblowing. Previous research has indicated that whistleblowing rates had differed by the type of wrongdoing. For example, in Masser and Brown's study (1996) whistleblowing was found to be more common when the wrongdoing was perceived as serious. Moreover, when the wrongdoing is viewed as serious or dangerous, employees might be more likely to report it to external channels (Miceli and Near 1985). Keenan (2002) categorized the types of unethical or negative behaviour into three, namely, serious fraud (e.g., stealing company funds), minor fraud (e.g., waste caused by buying unnecessary or deficient goods or services) and harm to others (e.g., discrimination). According to this categorization and the above findings, we assumed that serious fraud and harm to others would be positively related to external whistleblowing, whilst minor fraud to internal whistleblowing.

H6: Internal whistleblowing will be positively related to reporting on minor fraud.

H7: External whistleblowing will be positively related to reporting on serious fraud and harm to others.

## **3. Methods and Materials**

### *3.1. Procedure and participants*

The data presented here comprise a small part of a larger study, which describes and analyses the impact of organisational communication satisfaction and managerial responsiveness in the intent to whistle-blow (Basol and Karatuna, 2015).

Data were collected through a standardized questionnaire completed by a randomly selected sample of employees working in the province of Kırklareli, i.e., a city situated in the northwest (Thracian part) of Turkey. According to the data of Turkey Statistical Institution (2014) and Thrace Development Agency (2011; 2012), of the 340 559 individuals registered as resident in Kırklareli, 231 284 were aged 15-64 years, in other words of working age. Of this working-age population, 110 553 (47.8%) were employed. As a result of analysis (3% sample size reliability), a sample of 1057 individuals was defined as representative (<http://www.surveysystem.com/sscalc.htm>).

The sample was divided at a rate appropriate to the population in the centre, towns and outlying areas. Trained research assistants were stationed in the main squares of the neighbourhoods on 29 - 30 November 2014 between 10:00 and 16:00 to approach potential participants and administer the questionnaires. They were present during the completion of the questionnaires for any assistance needed.

For the application of the survey, the participants were first asked whether they were employed in any workplace and if the response was positive then the questionnaire was administered. As a result of the examination of the questionnaire responses, 45 questionnaires were determined as incomplete or incorrectly marked and thus a final total of 1012 questionnaires were evaluated for this study.

The study group comprised 498 (49.2%) females and 514 (50.8%) males with a mean age of 32 years. Of the 1012 participants, 47.9% were aged between 20 and 30 years; 32.1% were between 31 and 40 years; 17.2% were between 41 and 50, and 2.8% were 51 and above ages. The mean time in the current workplace was determined as six years. 4.5% had an organisational tenure less than one year; 24.8% had an organisational tenure between one to five years; 27.3% had an organisational tenure between six to ten years, and 43.4% had an organisational tenure more than 10 years. Of the total respondents, 28.5% were employed in the public sector and 71.5% in the private sector. The position of the participants in the organisation was stated to be a management status of 21.2% respondents and a non-management status by 78.8%. Socio-demographic characteristics of the sample are presented in Table 1.

Table 1. Socio-Demographic Characteristics of the Sample

	Frequency (n)	Percent (%)
<b>Gender</b>		
Female	498	49.2
Male	514	50.8
<b>Type of organisation</b>		
Public	288	28.5
Private	724	71.5
<b>Status in the organisation</b>		
Non-management	797	78.8
Management	215	21.2
<b>Age</b>		
20-30	485	47.9
31-40	325	32.1
41-50	174	17.2
51+	28	2.8
<b>Organisational tenure</b>		
Less than 1 year	46	4.5
1-5	251	24.8
6-10	276	27.3
11+	439	43.4
<b>Total</b>	1012	100

### 3.2. Measures

The questionnaire used in this study was prepared to question the socio-demographic characteristics of the participants, the intentions to blow the whistle about various negative events or behaviours which could be observed in the workplace and the preferences for the channel of whistleblowing in the case of observing wrongdoing in the workplace.

- Likelihood to blow the whistle of employees related to various negative events and behaviours in the workplace was measured using the 5-point Likert scale developed by Keenan (2002). Accordingly, participants were asked to indicate the degree to which they would be likely to report negative events and behaviours in the workplace. Serious fraud scale included 3 items, i.e., stealing funds, stealing property, and bribes and kickbacks ( $\alpha=0.87$ ), minor fraud scale included 4 items, i.e., deficient goods and service, wasteful practice, position abused, and unfair advantage ( $\alpha=0.84$ ), and harm to others scale included 3 items, i.e., discrimination, sexual harassment, and health/safety violation ( $\alpha=0.73$ ).

- To determine the intention of whistleblowing to internal or external authorities of the participants, the Park et al (2005) scale constituting the form of whistleblowing (internal/external) was used. The scale starts with the line “If you found wrongdoing in your workplace, what would you do about it?” and is followed by individual statements like “I would report it to my immediate supervisor” or “I would report it through channels outside of the organisation”. The participants were asked to rank their agreement with the statements representing perceptions about reporting wrongdoing to internal and external authorities on a 5-point scale, where 1 = strongly disagree and 5 = strongly agree. External whistleblowing was measured with 3 items ( $\alpha=0.66$ ) and internal whistleblowing with 3 items ( $\alpha=0.73$ ).

- The socio-demographic variables, like gender, age, organisational tenure, status in the organisation and type of organisation (public or private sector). were used to measure socio-demographic characteristics.

### 3.3. Data Analysis

All statistical analyses were performed using SPSS 20.0 software. We used frequency distributions and descriptive statistics to determine the participants' socio-demographic characteristics and to assess variable distributions. To determine whether the variables conformed to a normal distribution, the Kolmogorov-Smirnov test was applied and it was found that the variables did not conform to a normal distribution (Table 2).

Table 2. Kolmogorov-Smirnov Z Test Values for Each Measure

Measures	Kolmogorov-Smirnov Z	p
Likelihood to blow the whistle on serious fraud	10.109	0.000
Likelihood to blow the whistle on minor fraud	5.209	0.000
Likelihood to blow the whistle on harm to others	8.168	0.000
Internal whistleblowing	4.981	0.000
External whistleblowing	3.795	0.000

The Mann–Whitney U-test was used to test significant differences between the continuous variables (likelihood to blow the whistle on various organisational wrongdoing and preferred form of reporting) and dichotomous variables (participants' gender, type of organisation, status in the organisation). The Kruskal–Wallis test was used to test significant differences between the continuous variables and multiple variables, such as age and tenure. The Spearman's correlation test was used to determine the relationships between types of wrongdoing and preferred reporting channel.

#### 4. Results

The results of this study conducted on 1012 participants showed that the greatest intention of whistleblowing was in events of sexual harassment and the stealing of or taking for personal use the goods and money of the organisation. The events and behaviours least likely to lead to whistleblowing were determined as the presentation of deficient goods or services, wasteful practices and the offering of unfair advantages (Table 3).

Table 3. Means and Standard Deviations of Likelihood to Blow the Whistle on Various Organisational Wrongdoings

Organisational wrongdoing	M	SD	Type of wrongdoing
Stealing funds	4.64	0.70	Serious fraud
Stealing property	4.64	0.66	Serious fraud
Bribes/kickbacks	4.56	0.77	Serious fraud
Deficient goods/services	4.22	0.90	Minor fraud
Wasteful practices	4.22	0.90	Minor fraud
Position abuses	4.38	0.85	Minor fraud
Unfair advantages	4.29	0.91	Minor fraud
Discrimination	4.48	0.89	Harm to others
Sexual harassment	4.80	0.58	Harm to others
Health/safety violations	4.50	0.79	Harm to others

Participants who have more than 11 years of experience in the organisation were determined to have a significantly higher intention of whistleblowing of events in the minor fraud (KW-H: 20.292; p: 0.000) than their less experienced counterparts who have one to five years of experience. There were no differences in the intention of whistleblowing events in the serious fraud and harm to others fraud in relation to organisational tenure (Table 4). Thus, hypothesis 1a, was partially confirmed.

There were no differences in the intent to blow the whistle on serious fraud between the age groups. However, participants who are between 51 and above ages were significantly more likely to report minor fraud than their younger counterparts (KW-H: 33.827; p: 0.00). In addition, participants who are between 51 and above ages were more likely to report harm to others fraud than their counterparts who are younger than 31 years old (KW-H: 14.647; p: 0.002) (Table 5). Accordingly, hypothesis 2a was partially confirmed.

In the evaluation in respect of gender, females were seen to have a higher intention than males for whistleblowing only in the harm to others category (MW-U: -1,965; p: 0.049), partially confirming hypothesis 3a (Table 6).

The intention of managers for whistleblowing of events in the serious fraud (MW-U: -4.067; p: 0.00), minor fraud (MW-U: -5.977; p: 0.00) and harm to others (MW-U: -2.814; p: 0.00) categories was seen to be significantly greater than that of non-management staff, confirming hypothesis 4a (Table 7).

In the evaluation in respect of the type of organisation, the intention for whistleblowing of events in the minor (MW-U: -3,977; p: 0.00) and serious fraud (MW-U: -3,399; p: 0.00) categories was found to be significantly higher for public sector employees than of private sector employees. No significant difference was detected between public and private sector employees in relation to harm to others category, partially confirming hypothesis

5a (Table 8).

As for the perceptions of the choice of reporting channel, our study findings showed that the participants preferred internal whistleblowing ( $M=4.16$ ,  $SD=0.81$ ) compared to external whistleblowing ( $M=2.58$ ,  $SD=1.03$ ). When the choice of reporting channel was analyzed according to organisational tenure, no significant differences were found in relation to internal reporting, rejecting hypothesis 1b. However, it was determined that participants who have one to five years of organisational tenure were significantly more likely to report to external channels than their more experienced counterparts (KW-H: 11.851;  $p: 0.00$ ); yet, no difference was detected between the participants who have one to five years of tenure and the ones with less than one year tenure (Table 4). Accordingly, our hypothesis 1c was partially confirmed.

Table 4. Means, Standard Deviations and Kruskal Wallis Test Results for Likelihood to Blow the Whistle on Serious Fraud, Minor Fraud, Harm to Others and Choice of Reporting Channel by Organizational Tenure Groups

	Organizational tenure groups								KW-H	p	Significant differences between groups
	Group 1		Group 2		Group 3		Group 4				
	M	SD	M	SD	M	SD	M	SD			
Serious fraud	4.65	0.45	4.57	0.64	4.62	0.61	4.61	0.65	1.795	0.616	-
Minor fraud	4.23	0.67	4.12	0.76	4.28	0.72	4.35	0.72	20.292	0.000**	Group 2 < Group 4
Harm to others	4.68	0.49	4.56	0.62	4.55	0.61	4.62	0.62	6.004	0.111	-
Internal wb	4.26	0.76	4.10	0.79	4.12	0.82	4.20	0.82	5.617	0.132	-
External wb	2.63	1.06	2.75	0.99	2.51	0.99	2.51	1.08	11.851	0.008**	Group 3 < Group 2; Group 4 < Group 2

Notes: Group 1= less than one year organisational tenure, Group 2=one to five years organisational tenure, Group 3=Six to 10 years organisational tenure, Group 4= 11 and more years organizational tenure  
 \*  $p < .05$ , \*\*  $p < .01$

In the evaluation in respect of age, participants who are older than 51 years were more likely to use internal channels than their counterparts who are younger than 31 years (KW-H: 14.174;  $p: 0.00$ ). No differences were detected between the other age groups in relation to internal whistleblowing. Accordingly, our hypothesis 2b was partially confirmed. As for the external whistleblowing, participants who are younger than 31 years were more likely to report to external channels than the participants aged between 51 and above ages (KW-H: 11.433;  $p: 0.01$ ) (Table 5). No significant differences were found for the other age groups, partially confirming our hypothesis 2c.

Table 5. Means, Standard Deviations and Kruskal Wallis Test Results for Likelihood to Blow the Whistle on Serious Fraud, Minor Fraud, Harm to Others and Choice of Reporting Channel by Age Groups

	Age groups								KW-H	p	Significant differences between groups
	Group 1		Group 2		Group 3		Group 4				
	M	SD	M	SD	M	SD	M	SD			
Serious fraud	4.58	0.64	4.64	0.60	4.60	0.69	4.65	0.48	4.242	0.237	-
Minor fraud	4.16	0.74	4.34	0.71	4.42	0.75	4.51	0.51	33.827	0.000**	Group 1 < Group 4; Group 1 < Group 3; Group 1 < Group 2
Harm to others	4.53	0.64	4.64	0.56	4.64	0.64	4.66	0.42	14.647	0.002**	Group 1 < Group 4
Internal wb	4.09	0.78	4.21	0.83	4.22	0.84	4.29	0.84	14.174	0.003**	Group 1 < Group 4
External wb	2.66	1.02	2.43	1.02	2.65	1.06	2.34	0.96	11.433	0.010**	Group 2 < Group 1

Notes: Group 1= 20 to 30 years of age, Group 2=31 to 40 years of age, Group 3=41 to 50 years of age, Group 4= 51 and more years of age  
 \*  $p < .05$ , \*\*  $p \leq .01$ .

When the choice of reporting channel of the participants was analysed according to gender, it was determined that females tended more to internal whistleblowing (MW-U: -2.279;  $p: 0.02$ ), confirming our hypothesis 3b. Gender was not determined as a variable creating a significant difference for external whistleblowing, rejecting our hypothesis 3c (Table 6).

Table 6. Means, Standard Deviations and Mann Whitney-U Test Results for Likelihood to Blow the Whistle on Serious Fraud, Minor Fraud, Harm to Others and Choice of Reporting Channel by Gender

	Gender				MW-U	p
	Female		Male			
	M	SD	M	SD		
Serious fraud	4.61	0.61	4.60	0.65	-0.426	0.670
Minor fraud	4.30	0.73	4.24	0.73	-1.744	0.081
Harm to others	4.62	0.58	4.56	0.65	-1.965	0.049*
Internal wb	4.19	0.84	4.12	0.78	-2.279	0.023*
External wb	2.57	1.03	2.58	1.03	-0.010	0.811

\*  $p < .05$ , \*\*  $p < .01$

When the differences were examined in the choice of reporting channel of the managerial staff and personnel, the status in the organisation was not determined to be a significant variable for internal or external whistleblowing, rejecting our hypotheses 4b and 4c (Table 7).

Table 7. Means, Standard Deviations and Mann Whitney-U Test Results for Likelihood to Blow the Whistle on Serious Fraud, Minor Fraud, Harm to Others and Choice of Reporting Channel by Status in the Organisation

	Status in the organisation				MW-U	p
	Management status		Non-management status			
	M	SD	M	SD		
Serious fraud	4.71	0.61	4.58	0.63	-4.067	0.000**
Minor fraud	4.48	0.73	4.22	0.73	-5.977	0.000**
Harm to others	4.64	0.64	4.57	0.61	-2.814	0.005**
Internal wb	4.12	0.95	4.16	0.77	-0.307	0.758
External wb	2.59	1.06	2.57	1.02	-0.336	0.737

\*  $p < .05$ , \*\*  $p < .01$

In the evaluation in respect of the type of organisation, it was determined that those working in the public sector preferred internal whistleblowing (MW-U: -3.464;  $p$ : 0.00), while private sector employees preferred external whistleblowing (MW-U: -3.048;  $p$ : 0.00). Accordingly, our hypotheses 5b and 5c are confirmed (Table 8).

Table 8. Means, Standard Deviations and Mann Whitney-U Test Results for Likelihood to Blow the Whistle on Serious Fraud, Minor Fraud, Harm to Others and Choice of Reporting Channel by Type of Organisation

	Type of organisation				MW-U	p
	Private sector		Public sector			
	M	SD	M	SD		
Serious fraud	4.58	0.64	4.68	0.60	-3.399	0.001**
Minor fraud	4.22	0.75	4.41	0.68	-3.977	0.000**
Harm to others	4.57	0.63	4.62	0.58	-1.460	0.144
Internal wb	4.10	0.82	4.29	0.76	-3.464	0.001**
External wb	2.64	1.04	2.42	1.04	-3.048	0.002**

\*  $p < .05$ , \*\*  $p < .01$

When the relationships were examined between the likelihood to blow the whistle on various organisational wrong doings and the preferred form of reporting, significant positive relationships were determined between internal whistleblowing and intend to report minor fraud ( $r$ : 0.29), confirming our hypothesis 6. Furthermore, internal whistleblowing was also found to be significantly associated to intend to report serious fraud ( $r$ : 0.26) and harm to others ( $r$ : 0.29). No relationship was found between external whistleblowing and likelihood to blow the whistle on negative events and behaviours in the three categories of fraud. Thus, our hypothesis 7 was rejected (Table 9).

Table 9. Descriptive Statistics and Correlations

	M	SD	1.	2.	3.	4.	5.
1. External wb	2.57	1.03	(.66)				
2. Internal wb	4.15	0.81	.067*	(.73)			
3. Serious fraud	4.61	0.63	-.054 <sup>ns</sup>	.262**	(.87)		
4. Minor fraud	4.27	0.73	.030 <sup>ns</sup>	.299**	.584**	(.84)	
5. Harm to others	4.59	0.61	-.006 <sup>ns</sup>	.299**	.455**	.645**	(.73)

\*  $p < .05$ , \*\*  $p < .01$ , <sup>ns</sup>=non-significant

Cronbach alpha coefficients are presented on the diagonal in parentheses

## 5. Discussion

The present study was performed in order to describe the whistleblowing intentions of Turkish employees and to analyse whether the intent to whistle-blow and the choice of reporting channel would differ depending on the socio-demographic characteristics of the participants. From the results of this study, it can be understood that internal whistleblowing is more common than external whistleblowing among Turkish employees. Moreover, they have the intention of whistleblowing primarily of events perceived as a serious fraud, such as the stealing of funds and property from the organisation, and events causing harm to others, such as sexual harassment. Negative events determined to provoke the lowest intention of whistleblowing were those perceived as minor fraud such as wasteful practices and the presentation of deficient goods or services. In an inter-cultural study which examined the intention of whistleblowing of managers in Croatia (n=106) and the USA (n=186) of various negative events and behaviours, similar to the results of the current study, it was reported that the lowest rates of intention of whistleblowing in both groups were for irregularities defined as minor fraud (Tavakoli et al. 2003).

In the current study, there was seen to be a significant relationship between whistleblowing of events categorized as serious fraud, minor fraud and harm to others and internal whistleblowing of these events and behaviours. This shows that regardless of the type of irregularity, the participants primarily preferred internal whistleblowing. This finding is supported by findings in the literature (Mansbach and Bachner 2010; Park et al. 2008). No significant relationship was determined between serious fraud, minor fraud and harm to others and external whistleblowing of these events and behaviours. Similar to our findings, a study that conducted a quantitative and qualitative analysis of 33 cases of internal and external whistle-blowers that had wrongfully fired for reporting wrongdoing showed that type of harm in the wrongdoing did not affect the choice of reporting channels (Dworkin and Baucus 1998).

One of the demographic characteristics that showed the clearest distinction among the participants' intentions of whistleblowing was the status in the organisation. Accordingly, there was a greater intention of whistleblowing of negative events in all three categories (i.e., serious fraud, minor fraud and harm to others) determined in participants who had a management function. This difference could be explained by the finding that managers demonstrate more trust in management than non-managers (Mazerolle and Brown 2013). In addition, they might be more committed to the organisation than non-managers because of their managerial responsibilities and benefits; therefore, would be more prone to blow the whistle on any kind of wrongdoing. Another explanation could be that managers also demonstrate greater knowledge of procedures triggered by reporting of wrongdoing (Mazerolle and Brown 2013). This tendency should also vary across managerial levels and could be expected that the higher the managerial level, the higher to intend to blow the whistle. In the present study we could not investigate this hypothesis considering the low level of participants represented in managerial positions; yet, in a study performed in the USA, it was determined that upper-level managers were more likely to report on serious, minor and harm to others forms of wrongdoing followed by middle-level and then first-level managers (Keenan 2002).

In the current study, it was seen that the intention of whistleblowing was higher especially on minor frauds for the participants who are older and have higher organisational tenure. In addition, older participants tended to blow the whistle to internal channels significantly more than their younger counterparts. This tendency could be due to their having a higher level of commitment to the organisation as older employees may espouse loyalty to the organisation than younger employees who are newer to the organisation (Wright and Bonett 2002). With findings similar to those in literature (Dworkin and Baukus 1998) in the current study, younger and low tenured participants were more likely to report to external channels than their older and high-tenured counterparts. Accordingly, it might be stated that younger and less tenured employees are more likely to be temporary employees than those of older and high tenured ones; thus, they might be insecure about losing their jobs in case of blowing the whistle to internal channels. It can also be said that there is an orientation towards external whistleblowing in younger individuals as they have less detailed knowledge of the organisation procedures when compared to older and experienced participants (Dworkin and Baukus 1998).

In the evaluation in respect of gender, female participants were determined to have a higher intention of whistleblowing of negative events only in the harm to others category than male participants. In addition, women had significantly higher scores in internal whistleblowing. These results are consistent with previous research that has found that whistle-blowers are more likely to be female employees (Erkmen et al. 2004; Mesmer-Magnus and Viswesveran 2005). In the current study, no significant difference was detected between females and males in external whistleblowing. On the contrary, in a study by Sims and Keenan (1998) which examined the relationship between gender and external whistleblowing, the findings differed from those of the current study as males were determined to have a greater intention of external whistleblowing than females.

In the evaluation of public and private sector differentiation, it was determined that public sector employees had a greater intention of internal whistleblowing than private sector employees and the intention of external whistleblowing was greater in private sector employees than in those employed in public sector. These findings are supported by the results of previous research in Turkey, which have stated that the public and private sectors could be differentiated (Yürür and Nart 2016). This may be related with the perceptions of higher job security among public sector employees in Turkey.

This study emphasized that majority of the Turkish employees in our study tend to blow the whistle generally on the negative events and behaviours of serious fraud and harm to others and they prefer to do it internally. Yet, a number of socio-demographic differences in the employees' intent to blow the whistle and their choice of reporting channel have been indicated. Those who intend to blow the whistle on all types of wrongdoing including minor fraud were the employees with managerial status. Moreover, those who choose internal channels to blow the whistle were more likely to be female, older and working in public sector. On the contrary, those who intend to use external channels for reporting were more likely to be younger, less tenured and working in private sector.

Together, our findings contribute to the existing whistleblowing research by revealing a picture of the whistleblowing intentions and socio-demographic characteristics of potential whistle-blowers in a non-western country. However, the results of this study must be considered in the light of its limitations. First, our findings represent the employees' intention to whistle-blow, not their actual whistleblowing behaviour. Accordingly, it is not easy to draw conclusions about the whistleblowing process by assessing whistleblowing intentions as in the meta-analysis of Mesmer-Magnus and Viswesveran (2005), it is suggested that the predictors of the intent to blow the whistle are not the same as those of actual whistleblowing. Therefore, care must be taken when making these kinds of generalisations in this study, as in other studies that have examined intentions. However, taking into consideration the difficulty of gathering data related to actual whistleblowing, the contribution of cross-sectional studies examining intentions cannot be denied.

Second, as the study was cross-sectional, the interpretation was not possible in the framework of causal relationships of the obtained data. In this context, concentrating on the analysis of factors which could be instrumental and regulatory in the decision to blow the whistle (e.g., organisational commitment, supervisor support, fear of reprisal) while controlling for socio-demographic variables, would be supportive in obtaining more information about the whistleblowing process.

Overall, this study might be helpful in increasing the organisations' awareness of the importance of whistleblowing and help them be aware of the employees' tendency for blowing the whistle on various types of wrongdoings either externally or internally. The whistleblowing of negative events or behaviours encountered in the organisation to internal authorities offers the possibility of resolving the irregularity within the organisation and by avoiding the informing of external authorities, it can be considered that the public relations of the company will not be damaged and associated financial problems will be prevented. In these circumstances, it is important that the organisation encourages internal whistleblowing and protects employees. Previous studies have stated that knowledge of internal problems is more beneficial for the organisation in respect of having the possibility to resolve the problem without suffering any loss of image (Miceli et al. 2012). By presenting data related to socio-demographic factors which affect the intention of internal and external whistleblowing, this study has the feature of being useful on the subject of factors that the management of an organisation must regard with care.

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