

Determinants of Internal Auditors' Whistleblowing Intentions of Selected Quoted Companies in Nigeria

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Abstract

There have been arguments in the whistleblowing literature on whether the internal reporting of corporate wrongdoings should be considered as an internal whistleblowing act, and whether internal auditors should also be regarded as whistleblowers. Despite the fact that internal auditors hold a unique position in their organisations to prevent and detect corporate wrongdoings, the role of this profession in investigating ethical decision-making behaviour has been much neglected. Hence, there is little research concerning internal auditors' internal whistleblowing intentions in the literature. The purpose of this study is to investigate internal auditors' internal whistleblowing intentions on corporate wrongdoings in Nigeria. Four research questions and hypotheses were formulated and tested. Twenty selected listed companies were used for the study using purposive sampling technique. One hundred and forty questionnaires were distributed for the study. The questionnaire was the main instrument used for data collection after validity and reliability test. The data collected from the questionnaire were analysed using percentages while the hypotheses were tested using multiple regression tool at 0.05 level of significance. All the null hypotheses were rejected and the alternative hypotheses accepted. The findings showed that organizational factors (ethical climate, size of organisation), individual factors (ethical judgment, locus of control and organizational commitment), situational factors (seriousness of wrongdoers and status of wrongdoers) and demographic factors (gender, age and tenure) are statistically significantly related to internal auditors' whistleblowing intentions of listed companies in Nigeria. Suggestions and recommendations were also made to provide basis for the improvement of internal auditors' function and duties in Nigeria.

Keywords: Internal Auditors, Whistleblowing, Corporate wrongdoings, Corporate Governance.

INTRODUCTION

The issue of "whistleblowing" has garnered widespread attention globally over the past several decades. Many of the whistleblowing issues have centred on employee reporting of corporate wrongdoing occurring in their own organisations. Over the years, the frequency of organisational wrongdoing across the world has increased (Bowen, Call, and Rajgopal, 2010), as witnessed from the constant media coverage of such incidences. The infamous cases of corporate debacles such as Enron and WorldCom triggered not only extensive academic whistleblowing studies, but also caused legal ramifications that have led to the passage of Sarbanes-Oxley Act of 2002 (Eaton and Akers, 2007). These corporate cases have resulted in individual and institutional investors incurring huge financial losses thereby eroding public confidence in financial markets. Whistleblowing will allow the organisation to rectify corporate wrongdoing internally and this may prevent them from encountering any further substantial damages. Therefore, whistleblowing acts on corporate wrongdoing are needed as they will yield tremendous results to organisation and society at large. Encouraging whistleblowing will send a message to stakeholders and the public at large that the organisation is exercising good corporate governance (Eaton and Akers, 2007, Onodugo, 2015).

There has been a growing interest in whistleblowing on corporate wrongdoing in academic research. This interest stems from various academic fields such as psychology (Zhang, Chiu, and Wei, 2009b), organizational behaviour (Seifert, Sweeney, Joireman, and Thornton, 2010), culture (Hwang, Staley, Chen, & Lan, 2008), business ethics (Kaptein, 2011), organisational theory as well as in accounting and auditing (Brennan & Kelly, 2007). The studies have examined what motivates the whistleblowing act and the factors which cause employees to whistleblow. An understanding of these factors and the whistleblowing process has been complicated due to the sensitive nature of reporting.

There is no typical case of whistleblowing as each case of corporate wrongdoing is extremely complex and may take years to solve (Miceli, 2004). Miceli (2004) added that, no two individual whistleblowers are alike and their actions are driven by complex psychological and sociological factors. Jennings (2003) explained that an employee who discovers wrongdoing in his or her company will struggle not only with divided loyalty (loyalty to his or her organisation or conformance to his or her personal and moral beliefs) but he or she will be faced with so many options. Onodugo (2015) stated that whistleblowing is the disclosure by members of organizations (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action. Whistleblowing can in fact occur internally or externally (Eaton & Akers, 2007; Near & Miceli, 2008). If the wrongdoing is reported to parties within the organisation, the whistleblowing is internal. If the wrongdoing is reported to parties outside of the organisation, then the

whistleblowing is considered as external. Ethically, internal whistleblowing, as opposed to external whistleblowing, is preferred. This is because external whistleblowing can cause serious damage to the organisations as compared to internal whistleblowing (Park and Blenkinsopp, 2009). Zhang, Chiu, and Wei (2009) suggest that “disclosing insider information to outsider’s breaches obligations to the organization, violates the written or unspoken contract, and elicits damaging publicity”. Hence, internal whistleblowing gives an organisation the opportunity to deal quickly without the pressure of external publicity. Furthermore, by rectifying corporate problems internally, management can ensure that confidential information remains confidential thereby encouraging organisational accountability and learning.

Although there are two different channels of whistleblowing, researchers have stated that internal or external whistleblowers actually share similar characteristics. Empirical data indicates that there are few differences between internal and external whistleblowers regarding their attitudes and beliefs towards whistleblowing, types of wrongdoing observed, retaliation expectancies, and other relevant variables. Furthermore, Near and Miceli (2008) observes that whether the person is an internal or external whistleblower, possess four observable characteristics; (1) they are current or former employees of the organisation where the wrongdoing was observed, (2) they usually lack the authority to change or stop the wrongdoing that is under their employers’ control, (3) they may or may not make the report, and (4) they may or may not hold position that requires reporting of corporate wrongdoing (Bowen, Call, and Rajgopal, 2010).

The incidence of corporate fraud and organisational wrongdoing are a global concern. PricewaterhouseCooper conducted its fifth biennial survey in 2009, *The Global Economic Crime Survey* among 3,037 senior representatives of organisations in 54 countries. The survey reported that 38% of these senior representatives experienced accounting fraud, a significant increase since the last report in the 2007 survey (PricewaterhouseCoopers, 2009). The survey also reported that 17% of the frauds reported were detected by internal audit, which emerged once more as the means through which most frauds were detected. However, only 7% of frauds were detected through formal whistleblowing procedures. The survey suggested that this could be attributed to the many factors such as ineffectiveness or absence of whistleblowing procedures and lack of support within organisations or from management.

Studies in whistleblowing behaviour have tried to answer the question of why employees would blow their whistle. Research on whistleblowing has focused on three general factors: (1) *organisational factors*, such as organisational ethical climate (Rothwell and Baldwin, 2007), size of organisation and job level (Keenan, 2002); (2) *individual factors*, such as, ethical judgment (Ayers and Kaplan, 2005), locus of control (Chiu, 2003), and organizational commitment; and (3) *situational factors*, such as the seriousness of wrongdoing (Kaplan & Schultz, 2007), and the status of wrongdoer. Miceli et al. (2008) in a comprehensive review of whistleblowing literature have suggested that, these are the three general factors that influence the behaviour of reporting corporate wrongdoing by employees within organisations. Additionally, individual *demographic factors* such as respondents’ gender, age (Brennan and Kelly, 2007) and their working tenure in the organization have also been investigated. However, studies in the whistleblowing literature have found mixed and inconsistent results regarding the effect of these demographic variables on whistleblowing tendencies.

Although several empirical studies have been conducted, many questions remain concerning the relative importance of these four factors (organisational, individual, situational and demographic) in Malaysian organisational settings. In his review of the literature, Vinten (2003) concludes that there is very little research on whistleblowing outside the United States. Most of the literature on whistleblowing is predominantly North American in origin (Miceli et al., 2008). Although there is growing interest in the subject matter in the developing countries in Nigeria, studies have been limited to Hong Kong (Chiu, 2003), China (Zhuang, Thomas, and Miller, 2005) and Taiwan (Hwang et al., 2008). Miceli et al. (2008) acknowledge that, “more research is needed before we can know the full answer to some particular question about whistleblowing”. Furthermore, the present study is needed as it is said that the mindset towards whistleblowing in Nigeria is the major barrier in developing company policies. As such, understanding the factors influencing the decision to whistleblow among internal auditors in Nigeria listed companies is significant for both management and organisations. Therefore the objective of this present study is to examine factors that affect internal auditors’ whistleblowing intentions. The focus of the study will be members of the Institute of Chartered Accountants of Nigeria who are internal auditors of Nigerian listed companies. The rest of the paper is structured as follows: section two deals with the review of literature and hypotheses development; the material and methods adopted is explained in section three, followed by presentation of results and discussions in section four, while conclusion and recommendations are furnished in section five.

LITERATURE REVIEW

Theoretical Framework

The theory of whistle blowing is guided by the use of the following theories:

Prosocial Behaviour Theory: This theory is described as a behavior which is (a) performed by a member of an

organization, (b) directed toward an individual, group, or organization with whom he or she interacts while carrying out his or her organizational role, and (c) performed with the intention of promoting the welfare of the individual, group, or organization toward which it is directed. Miceli et al (2008), states that in the positive social behavior theory, the whistleblower takes action to stop the wrongdoing within the organisation with the intention of benefiting persons within and outside the organisation. Whistleblowing is a form of prosocial behaviour as the act involves both selfish (egoistic) and unselfish (altruistic) motives on the part of whistleblowers. In other words, whistleblowers' acts are not purely altruistic but to a certain extent the actors may also have motives to achieve personal gain or glory. The decision process for whistleblowing behaviour goes through five steps and each step is critical in making the whistleblowing decision. The five steps are: (1) the bystander must be aware of the event; (2) the bystander must decide that the event is an emergency; (3) the bystander must decide that he or she is responsible for helping; (4) the bystander must choose the appropriate method of helping; and (5) the bystander implements the intervention. These are the five processes in ethical decision-making for the would-be whistleblower and in doing so highlight the ethical dilemmas inherent in the decision to whistleblow (Brennan and Kelly, 2007).

Ethical Climate Theory: The ethical climate is used to describe the determinants of ethical climates in organisations. The model theorises that ethical work climates in organisations varies along two dimensions – an ethical approach dimension and an ethical referent dimension. The first ethical dimension looks at the ethical approach dimension used by organisations in the decision making processes, (a) *egoism*, or maximising self-interest; (b) *benevolence*, or maximising joint interests; and (c) *principle*. Hence, climate theory states that in an organisation that is characterised primarily by the use of the egoistic criterion, employees would consider particularly their own self-interest in decision-making when facing an ethical dilemma. In a benevolence type of organisation, employees would mostly consider the welfare of others in solving their ethical decisions, while where the organisation predominantly uses a principle criterion, employees would consider the application of rules, principles and laws in making their ethical decisions. Meanwhile, the ethical referent dimension refers to the locus of analysis, which is represented by (a) *individual*, (b) *local* and (c) *cosmopolitan* referents. If the locus of analysis is individual, the basis for the individual's ethical decision-making comes from within the individual's personal moral belief; local locus of analysis refers to expectation that comes from within the organisation such as the organisation's code of practice; and finally, cosmopolitan locus of analysis refers to ethical decision-making that is external to the individual and organisation such as a code of ethics established in professional associations. Cross tabulation of these two dimensions produces nine possible theoretical ethical climate types. These nine theoretical climates would influence the decision-making process in an organisation (Cullen, Parboteeah, and Victor, 2003).

Justice Theory and Institutional Theories: The proponents of these theories believe that whistle blowing is a voluntary act that flourish within the context of free speech and the individuals perception of justice and fairness to all in the society not only the selfish interest of a few. Institutional theory suggests that organisations are shaped by wider cultural, social and symbolic elements which define intentions of employees (Onodugo, 2015).

Conceptual Framework

Whistle – Blowing: According Onodugo (2015), whistle blowing is generally seen as 'old wine in a new skin', meaning that it has always been in practice in various forms and adopting various names. There is however, convergence in the literature over time about the meaning of whistle blowing. Nwagboso. (2008) states that an activity is seen as whistle blowing if the disclosure of the information is considered to be in public interest. This would entail information about criminal activity, a contravention of any statutory requirement, improper use of public and other funds, miscarriage of justice and any other misbehaviour or malpractice. It is also defined as a deliberate non-obligatory act of disclosure, which gets onto public record and is made by a person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation, to an external entity having potential to rectify the wrongdoing.

Whistleblowers are distinguished according to the nature of their disclosures; i.e. internal and external, formal or informal, identified or anonymous whistleblowers. Internal whistleblowers disclose the wrongdoing to another person within the organisation who can take immediate action while, external whistleblowers expose the wrongdoing to outside parties. Several researchers have contended that the act of whistleblowing incorporates both internal and external reporting (Brennan and Kelly, 2007; Dasgupta and Kesharwani, 2010; Eaton and Akers, 2007; Miceli et al., 2008; Rothwell and Baldwin, 2006; Tsahuridu and Vandekerckhove, 2008) and state that a distinction between internal and external whistleblowers is important in understanding the whistleblowing process (Eaton and Akers, 2007). Miceli et al. (2008) explained that the separation between those channels is legally important as some State and Federal statutes in United States protect whistleblowers depending on whether they use internal or external channels. Therefore Miceli et al. (2008) explained that, "using the term "whistle-blower" when referring to internal complaints and to external complaints is consistent with legal usage". Another important reason why internal and external reporting should be regarded as whistleblowing is

highlighted by Miethe (2009) who contends that, “internal whistleblowing is often regarded as a precursor to external whistleblowing”. This is consistent with Miceli et al. (2008) who assert that whistleblowers resort to disclose externally after first using an internal channel, that failed to rectify the wrongdoing.

Internal Auditing:

Internal auditing has evolved to meet the needs of businesses and governmental and non-profit making entities. Originally, the demand for internal auditing arose when managers of early large corporations recognized that annual audits of financial statements by Chartered Accountants were not sufficient. A need existed for internal auditors to ensure timely financial records and to present error, Whittington and Pany (2001). Virtually every large organisation in Nigeria today maintains an internal audit department with qualified staff. According to Gupta (2005), the scope of audit function is not limited to independent audit. Internal audit is another important type of audit which involves conducting a systematic examination of the records, systems and procedures and operations of an organisation as a service to management. The Auditing Practice Board statement of auditing standard 500 is titled “Considering the work of internal audit” states that at the planning stage of an audit, the external auditors should consider the activities of internal audit and their effect, if any, on external audit procedures. The standard describes internal audit as an appraisal or monitoring activity established by management and the directors for the review of the accounting and internal control systems as a service to the entity. Internal audit functions by: (a) examining, (b) evaluating and reporting to management and the directors on the adequacy and effectiveness of components of the accounting and internal control systems. Gupta (2005) states that internal auditing is traditionally developed as an audit on behalf of the management to ensure that: (a) the existing internal controls are adequate and effective, (b) the financial and other records and reports show the results of operations accurately and promptly, and (c) each unit of the organization follows policies and procedures laid down by the top management. Okezie (2008) documents that the size and stage of develop of systems of controls influence the nature of internal controls and functions. He further argues that internal auditing operations vary with the nature and size of the organizations. Adeniji (2004), Aguolu (2002) defines internal audit as the independent appraisal activity within an organisation for the review of the operations as a service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls, Okezie (2008). The scope and objectives of internal audit vary widely and depend on the size and structure of the entity and the requirements of its management and directors. Generally, internal audit activities include one or more of the following: (a) Review of the accounting and internal control systems: the establishment of adequate accounting and internal control systems is a responsibility of management and the directors which demands proper attention on a continuous basis. Often an internal auditor is assigned specific responsibility for reviewing, the design of the systems, monitoring their operation and recommending improvements thereto; (b) Examination of financial and operating information: this may include review of the means used to identify, measure, classify and report such information and specific enquiry, into individual items including detailed testing of transactions, balances and procedures; (c) Review of the economy, efficiency and effectiveness of operations including non-financial controls of an organisation; (d) Review of compliance with laws, regulations and other external requirements and with internal policies and directives and other requirements including appropriate authorisation of transactions; and (e) Special investigations into particular areas, for example suspected fraud.

Internal Auditing and Whistle Blowing:

Internal auditors are actually equipped with sufficient mechanisms to solve any matters that arise in the course of their duties. Unfortunately, there are limited whistleblowing studies which focus on internal auditors as their subject of interest. It is an irony that a profession that is said to have a unique position in organisations to prevent, deter and detect corporate wrongdoings and malpractices has not been fully researched to ascertain their propensity for whistleblowing behavior. Unfortunately, there are limited studies on whistleblowing which focuses on internal auditors as subject of interest. It is an irony that such a noble profession which holds a unique position in organisations to prevent, deter and detect corporate wrongdoings and malpractices, has not being fully studied to examine the determinants of their whistleblowing intentions. Their unique position actually allows them to know more about their own organisation than anyone else. Miceli et al. (2008) highlighted a finding from their previous study which compared to other professions, noted that the highest reported observation of wrongdoing was reported by internal auditors. Internal auditing profession is indeed an important role in organisations as most frauds are detected by internal audit, as evidenced from the findings of the *The Global Economic Crime Survey* conducted by PricewaterhouseCooper (PricewaterhouseCoopers, 2009). Such a gap in literature could be as a result of arguments raised by some researchers, who view the reporting role – prescribed and therefore the act of reporting may not be considered as whistleblowing. However, some studies advocated that due to the uniqueness of the profession, internal auditors may also be potential whistleblowers (Xu and Ziegenfuss, 2008). The most pressing matter for internal auditors actually, is to decide whether or not to whistleblow should they discover organisational wrongdoings. Internal auditors may face situations that involve conflict of interests while executing their dual-role duties (Taylor & Curtis, 2010). Basically, internal auditors

are employed by the organisation and are subject to the needs and requirements of their employer, but on the other hand, as members of a professional body, they are also required to adhere to the profession's ethical requirements, as well as the needs of other stakeholders. Ahmad and Taylor (2009) shared the same view with regards to this type of conflict of interest. They asserted that the role of internal auditors in providing auditing tasks for their organisations may cause ongoing conflicts. They further explained that internal auditors need to balance their role towards being independent of management while executing their duties, and at the same time, balancing their roles within their own professional association (i.e. the Institute of Internal Auditors) which demands that they uphold the directives which may be incompatible with the demands and accountabilities of internal auditors to their employing organisations.

Factors Affecting Internal Auditors Whistleblowing Intentions

There are several factors that influence the internal auditors' whistleblowing intentions in organisations. These factors can be categorized into: organizational, individual factors, situational factors, demographic factors,

Organisational Factors: The relationship between organisational factors and internal auditors' willingness to whistleblow provided in prior empirical studies have shown that organisational factors such as ethical climate (Rothwell & Baldwin, 2007), size of organisation (Keenan, 2000) and job level (Keenan, 2007) do influence subjects' decision to whistleblow. Rothwell and Baldwin (2007a) used the 36-item ECQ to investigate the relationship between ethical climates and police whistleblowing on forms of misconduct. The factor analysis then loaded five factors which are identified as law and rules, friendship or team-interest, social responsibility, company profit or efficiency, and independence. The results of multiple regressions showed that among the ethical climates, only friendship or team climate could predict the willingness to blow the whistle. The size of organisation could have an effect on other organisational characteristics. However, there have been mixed and conflicting views in previous theoretical and empirical studies concerning the effect of size of organisation in explaining employees' whistleblowing behaviours. Brennan and Kelly (2007) in their study of whistleblowing among trainee auditors stated that "... more whistleblowing is expected in higher quality larger audit firms", as larger firms are more likely to have formal structures to support employees' whistleblowing concerns. Rothwell and Baldwin (2007) have investigated the willingness and actions of police officers in the State of Georgia in the United States regarding their propensity to blow the whistle. They found that supervisory status is the most consistent predictor of whistleblowing intentions and behaviour in reporting for minor violations, major violations and misdemeanours.

Individual Factors: Research has shown that characteristics of individuals are also relevant for influencing decisions about blowing the whistle (MacNab and Worthley, 2008). As whistleblowing is one option for individuals observing potential wrongdoing within an organisation, it is important to understand individual characteristics that may influence one's propensity to whistleblow internally.

Situational Factors: Research shows that the situational factors also contribute to the likelihood of whistleblowing. One important example of situational criteria is the nature and severity of the wrongdoing. The seriousness of the wrongdoing is akin to one of the six components in moral intensity model. Several other studies have found that, the more serious the issue, the greater the likelihood of whistleblowing behaviour (Ayers and Kaplan, 2005; Kaplan and Schultz, 2007). Specifically, the type of wrongdoing and its perceived severity have been found to be significantly related to whistleblowing (Near, Rehg, Van Scotter, and Miceli, 2004). Each type of wrongdoing is in some way unique, (Miceli et al., 2008) suggests that, "organizational members may have different reactions to different types of wrongdoing". In their survey of a large military base, Near et al.'s, (2004) study found that employees who observed perceived wrongdoing involving mismanagement, sexual harassment, or unspecified legal violations were significantly more likely to report it than were employees who observed stealing, waste, safety problems, or discrimination. The status of organisational members who commit corporate wrongdoings or illegal acts may also influence the propensity of observers to whistleblow. Wrongdoing committed by organisational members of a higher status, such as top management, may not easily be addressed through termination of employment.

Demographic Factors: Prior literature suggests that demographic characteristics such as gender (Near & Miceli, 1985), age (Brennan and Kelly, 2007) and working tenure (Miceli & Near, 2008) may be related to respondents' whistleblowing intentions. Although there have been consistently mixed results to date regarding the direction of the relationships between these demographic variables and whistleblowing, any possible effect of these factors in the current study should be investigated. With regards to gender, studies have shown that men and women differ significantly in making ethical judgments. Specifically, evidence has indicated that men and women differ in terms of ethics, beliefs, values, and behaviour (Schminke, Ambrose, and Miles, 2003), with women theorised to be more ethical in their judgment and behaviour than men (Vermeir and Van Kenhove, 2008). With regards to age, older organisational members would tend to have a greater understanding of the authority and control systems within their organisations and have minimal restraints to whistleblow as compared to new members (Keenan, 2000). Brennan and Kelly (2007) found that older subjects are more concerned about the effect of reporting on their own career. Previous studies generally support these statements (Brennan and Kelly, 2007).

However, some studies also found that age is not a significant predictor of the intention to whistleblow. This study proposes that older employees have a greater tendency to report wrongdoings to the management. Organisational tenure can also be expected to be related to the likelihood of whistleblowing. Senior employees are more likely to whistleblow because they are closer to retirement, possess high levels of power and organisational commitment (Mesmer-Magnus and Viswesvaran, 2005).

Prior Empirical Studies

Generally, we observed from the review of extant literatures that there are several empirical studies on whistleblowing and internal auditors' intentions. Some are however discussed hereafter.

According to Near and Miceli (2009), the United States Merit Systems Protection Board (MSPB4) survey was the earliest known empirical study conducted in the whistleblowing literature. The purpose of the survey was to ascertain whether prohibited personnel practices were occurring in the United States' civil service. Among their findings in this study, one suggested that the profiles of internal whistleblowers were found to be professionals, powerful organisational members, highly educated, and held supervisory positions and/or in positions where internal whistleblowing was role-prescribed. This group believed that blowing the whistle internally is less threatening than blowing it externally. Then, in their follow-up study, they found that observers of wrongdoing will be more likely than inactive observers to blow the whistle, depending on the level of seriousness of the wrongdoing. Their findings explained that whistleblowing is consistent with a type of prosocial behaviour that occurs in organisations, as "whistle-blowers call attention to questionable practices in order to help the present and potential victims or to benefit the organization because they believe the activity is not consistent with the organization's stated values". They advocated that the outcome of MSPB surveys have influenced researchers on the development of theory and encourage more research on the topic of whistleblowing. Specifically, their studies have indirectly acknowledged the existence of three important factors affecting individual whistleblowing decisions, namely: organisational, individual and situational factors.

Chiu (2002) study of whistle blowing found that his subjects, part-time Chinese MBA students, viewed whistleblowing as ethical. He however pointed out that his Chinese subjects are actually exposed to the effect of capitalism, which includes possessing materialistic, egoistic and self-centred behaviour, and suggested that their actions for blowing the whistle are consistent with a need to protect their own interests and rights. He further explained that such behaviour is also due to the influence of Communist values, which require faithful party members or responsible citizens in China to report the wrongful acts of others, which he likened as an act of prosocial behaviour.

A study in Taiwan by Hwang et al. (2008) was also found to be consistent with Chiu's (2002) study in China. Using professionals from CPA firms, corporations and professional associations and universities as their study subjects, they found that whistleblowing is judged as ethical and is positively related to whistleblowing intentions in Taiwan. They suggested that, this could be due to their respondents having a higher level of morals since the recent cases of global accounting and auditing failures. In a nutshell, an act of reporting on someone's wrongdoing in Asian organizations would trigger a debate because such behaviour is not permissible in Asian cultural values and norms. Potential whistleblowers that are embedded deeply within Asian cultural virtues, the teachings of Confucius and collectivism dimension may discourage whistleblowing behaviour within organisations. Generally, Asians view the whistleblower negatively as a betrayer of organisation. Thus, researchers have acknowledged that having a sound reporting mechanism is essential if Asian organisations are to combat corporate fraud.

Apart from acknowledging national and cultural differences, prior whistleblowing studies have also examined cross-cultural effects. Keenan (2007) noted that previous whistleblowing studies concentrated only on culturally-bound perspectives and did not focus on cultural and international differences. Researchers have suggested that acknowledging the cultural and societal differences, i.e. between countries being examined, would provide a better understanding of differences in individual whistleblowing tendencies (Keenan, 2007; MacNab et al., 2007). Comparative studies between different nations have been conducted to determine the differences in crosscultural ethics towards the act of whistleblowing.

Though Hofstede's work is one of the most cited sources in the *Social Science Index* and the most influential in the study of cross-cultural management (Fang, 2003; Sondergaard, 1994), his theory is not without criticism. Critics argue that his work-related values dimensions derived from 117,000 questionnaires administered in countries were exclusively taken only from a single company – IBM (Baskerville, 2003; McSweeney, 2002b; Sondergaard, 1994). Baskerville (2003) argues that the data that formed the basis of Hofstede's (1980a) analyses were not representative of people in those 66 countries being studied. Furthermore, McSweeney (2002b) stated that the data derived by Hofstede to construct national cultural comparisons were limited to responses from marketing-plus-sales employees and yet, Hofstede (1980b) claimed the data "have the power to uncover the secrets of entire national cultures...". Hofstede claimed that the term national culture refers to the culture of a country or State and not necessarily of a nation (Baskerville, 2003; McSweeney, 2002b) and each country/States or nations have different cultures.

As most whistleblowing studies are derived from the United States (Vinten, 2003), it is expected that Americans will be compared with their counterparts from other countries in determining the differences towards whistleblowing tendency. This is essentially what has been done by previous researchers (Keenan, 2007; MacNab et al., 2007). However, these studies do not take into consideration the fact that the United States is also culturally diverse. King (2000) reported a diverse racial composition in the American workforce which includes African Americans, Hispanic Americans, Asian Americans and Anglo Americans, with each race having different cultural attitudes and styles of communication in reporting unethical behaviour by employees. Therefore, extreme care and alternative methodologies need to be undertaken and Jacob (2005) has suggested that researchers need to employ more robust methodology in cross-cultural studies. Apart from the methodological concerns, due to the nature of previous comparative whistleblowing studies, the findings are case-specific and cannot be simply generalised to other countries.

Xu and Ziegenfuss (2008) then extended the study on internal auditors whistleblowing intentions by exploring the impact of reward systems and its effect on individual's moral reasoning. They suggest that reward systems (cash rewards or continued employment contracts) may have a positive impact on whistleblowing behaviour. They proposed that internal auditors with lower levels of moral reasoning are more sensitive to reward and are more willing to whistleblow when reward incentives are provided. Xu & Ziegenfuss (2008) found that reward systems have a significant influence on internal auditors' likelihood of whistleblowing behaviour, with internal auditors possessing lower levels of moral reasoning more likely to be affected by reward incentives than those with higher levels of moral reasoning.

Miceli, Near, and Schwenk (1991) examined whether internal auditors' whistleblowing behaviours could be predicted based on literatures on prosocial behaviour and bystander intervention theory. Their study examined a number of individual and situational variables to determine the likelihood of internal auditors towards whistleblowing. Miceli, Near, and Schwenk (1991) found that internal auditors were less likely to report when they felt that they are not morally compelled or prescribed by their role to do so, when they have a lower job performance level and if their organisations are highly bureaucratic. On the other hand, internal auditors are more likely to whistleblow if they feel that the public and their co-workers are harmed by the act of wrongdoing, the wrongdoer is a lower level employee, when there are few observers, and when their organisations are highly regulated.

The study by Seifert et al. (2010) on the other hand, utilised a group of internal auditors and management accountants. Their study represents an experimental approach (via use of vignettes) to identify actions of policies that encourage internal reporting of wrongdoing. Their results suggest that management can increase the likelihood of these auditors and accountants to internally report financial statement fraud by incorporating organisational justice in the design and execution of whistleblowing policies.

Therefore, on the basis of the literature, the following hypotheses were examined in this study:

H₀₁: There is no significant relationship between organizational factors and internal whistle blowing intentions among internal auditors of listed companies in Nigeria.

H₀₂: There is no significant relationship between individual factors and internal whistle blowing intentions among internal auditors of listed companies in Nigeria.

H₀₃: There is no significant relationship between situational factors and internal whistle blowing intentions among internal auditors of listed companies in Nigeria.

H₀₄: There is no significant relationship between demographic factors and internal whistle blowing intentions among internal auditors of listed companies in Nigeria.

MATERIAL AND METHODS

This study adopted both secondary and primary sources of data collection. The secondary sources of data include textbooks, journals, accounting professional pronouncements and magazines. The primary data for the study were generated through the administration of questionnaires conducted to evaluate the factors that affects internal auditors whistle blowing intentions of listed companies in Nigeria. The target population includes all listed companies in Nigeria while the accessible population includes listed companies in the South-South region of Nigeria. One hundred and forty respondents from the sampled firms from the accessible population of twenty listed firms for the period June 2016 – March 2017. The sample of twenty firms was reached using purposive sampling technique. The first part of the questionnaire contains questions on organization and respondents characteristics. The second part of the questionnaire contains questions on internal auditors whistle blowing intentions using five point calibrated scale of ranging from Strongly Agree (coded as '5') to Strongly Disagree (coded as '1'). The third part of the questionnaire examines the determinants of internal auditors whistle blowing intentions such as organizational factors, individual factors, situational factors and demographic factors. A total of one hundred and six (106) usable questionnaire were completed and return representing (75.71% response rate), but one hundred and three (103) found useable for analysis (73.57% usage rate). The questionnaire were pre-tested using twenty (20) respondents in some of the sample firms and a reliability test was done on the data

collected using Cronbach Alpha model to explore the internal consistency. The result of the reliability test shows that the designed questionnaire is highly reliable at 0.701. Excel software helped us to transform the variables into format suitable for analysis, after which econometric view (e-view) was used for data analysis. The ordinary least square was adopted for the purpose of hypotheses testing. The ordinary least square was guided by the linear model below:

$$Y = f(X_1, X_2, X_3, X_4) \text{-----} (1)$$

$$IWI = \beta_0 + \beta_1ORF_1 + \beta_2IDF_2 + \beta_3SIF_3 + \beta_4DEF_4 + \varepsilon \text{-----} (2)$$

That is $\beta_1-\beta_4 > 0$

Where: IWI = Internal Auditors Whistleblowing Intentions; ORF = Organisational Factors; IDF = Individual Factors; SIF = Situational Factors; and DEF =Demographic Factors; and $\beta_1, \beta_2, \beta_3, \beta_4$ are the coefficients of the regression, while ε is the error term capturing other explanatory variables not explicitly included in the model. However, the model was tested using the diagnostic tests of heteroskedasticity, serial correlation, normality and misspecification (Gujarati and Porter, 2009; Asterious and Hall, 2007).

RESULTS AND DISCUSSIONS

This section of the study presents the results and discussions obtained from questionnaires administered to respondents from the sampled listed companies in Nigeria.

Descriptive Analysis

Table 1: Demographic Characteristics of Respondents

Variable	Characteristics	Frequency	%	Total
Educational Qualification	First Degree Only	28	27.18	103
	Second Degree	25	24.27	
	First Degree with Professional	35	33.98	
	Second Degree with Professional	13	12.62	
	Third Degree with professional	2	1.95	
Length of Work Experience	0 -5	47	45.63	103
	6 – 10	31	30.10	
	11 -15	15	14.56	
	Above 15	10	9.71	
Department/function	Audit	77	74.76	103
	Financial Control	26	25.24	
Sector	Financial Institution	27	26.21	103
	Manufacturing	31	30.10	
	Telecommunication	15	14.56	
	Oil and Gas	21	20.39	
	Others	9	8.74	

Source: Field Survey, 2016

Table 1 containing respondents' demographics shows that 28(27.18) have a first degree; 25 (24.27%) hold second degree; 35 (33.98%) have both academic degree and professional accounting qualifications; 13 (12.62%) have second degree with professional accounting qualification and 2 (1.95%) have third degree with professional accounting qualifications. 47 (45.63%) have work experiences of 0 and five years; 31 (30.10%) have work experiences of six to ten years; 15 (14.56%) have work experience of eleven and fifteen years while 10 (9.71%) have work experience above fifteen years. These statistics suggest that respondents are expected to possess requisite academic and professional qualifications and work experiences to address the questions contained in the research instruments, thus ensuring that the perception provided is typical of internal auditors in Nigeria.

Table 2: Organisational Factors and Internal Whistleblowing Intentions

Options	Responses	% of Response
Strongly agree	19	18.45
Agree	50	48.54
Not Sure	11	10.68
Disagree	15	14.56
Strongly disagree	8	7.77
Total	103	100%

Source: Field Survey, 2016

Table 2 shows the relationship between organizational factors and internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. 19 (18.45) strongly agree that organizational factors affects internal whistleblowing intentions among internal auditors' in Nigeria; 50 (48.54%) agree that organizational factors affects internal whistleblowing intentions; 11 (10.68%) are not sure whether organizational factors affects internal whistleblowing intentions; 15 (14.56%) disagree that organizational factors affects internal whistleblowing intentions among listed companies in Nigeria and 8 (7.77%) strongly disagree that organizational factors affects internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. Therefore, these statistics suggest that organizational factors affect internal whistleblowing intentions among internal auditors' of listed companies in Nigeria.

Table 3: Individual Factors and Internal Whistleblowing Intentions

Options	Responses	% of Response
Strongly agree	20	19.42
Agree	52	50.49
Not Sure	8	7.77
Disagree	16	15.53
Strongly disagree	7	6.79
Total	103	100%

Source: Field Survey, 2016

Table 3 shows the relationship between individual factors and internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. 20 (19.42%) strongly agree that individual factors affect internal whistleblowing intentions among internal auditors' in Nigeria; 52 (50.49%) agree that individual factors affect internal whistleblowing intentions; 8 (7.77%) are not sure whether individual factors affect internal whistleblowing intentions; 16 (15.53%) disagree that individual factors affect internal whistleblowing intentions among listed companies in Nigeria and 7 (6.79%) strongly disagree that individual factors affect internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. Therefore, these statistics suggest that individual factors affect internal whistleblowing intentions among internal auditors' of listed companies in Nigeria.

Table 4: Situational Factors and Internal Whistleblowing Intentions

Options	Responses	% of Response
Strongly agree	14	13.59
Agree	55	53.39
Not Sure	11	10.68
Disagree	15	14.57
Strongly disagree	8	7.77
Total	103	100%

Source: Field Survey, 2016

Table 4 shows the relationship between situational factors and internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. 14 (13.59%) strongly agree that situational factors affects internal whistleblowing intentions among internal auditors' in Nigeria; 55 (53.39%) agree that situational factors affects internal whistleblowing intentions; 11 (10.68%) are not sure whether situational factors affects internal whistleblowing intentions; 15 (14.57%) disagree that situational factors affects internal whistleblowing intentions among listed companies in Nigeria and 8 (7.77%) strongly disagree that situational factors affects internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. Therefore, these statistics suggest that situational factors affect internal whistleblowing intentions among internal auditors' of listed companies in Nigeria.

Table 5: Demographic Factors and Internal Whistleblowing Intentions

Options	Responses	% of Response
Strongly agree	17	16.50
Agree	52	50.49
Not Sure	09	8.74
Disagree	15	14.56
Strongly disagree	10	9.71
Total	103	100%

Source: Field Survey, 2016

Table 5 shows the relationship between demographic factors and internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. 17 (16.50%) strongly agree that demographic factors affect internal whistleblowing intentions among internal auditors' in Nigeria; 52 (50.49%) agree that demographic factors affect internal whistleblowing intentions; 9 (8.74%) are not sure whether organizational factors affects internal whistleblowing intentions; 15 (14.56%) disagree that demographic factors affect internal whistleblowing intentions among listed companies in Nigeria and 10 (9.71%) strongly disagree that demographic factors affect internal whistleblowing intentions among internal auditors' of listed companies in Nigeria. Therefore, these statistics suggest that demographic factors affect internal whistleblowing intentions among internal auditors' of listed companies in Nigeria.

Inferential Analysis

Table 6: Breusch-Godfrey Serial Correlation LM Test:

F-statistic	6.929189	Probability	0.121336
Obs*R-squared	13.34731	Probability	0.101264

Source: e-view output

Table 6 shows the Breusch – Godfrey Serial Correlation LM test for the presence of auto correlation. The result reveals that the probability values of 0.12 (12%) and 0.10 (10%) is greater than the critical value of 0.05 (5%). This implies that there is no evidence for the presence of serial correlation.

Table 7: White Heteroskedasticity Test:

F-statistic	0.942165	Probability	0.496821
Obs*R-squared	9.519861	Probability	0.483577

Source: e-view output

Table 7 shows the White Heteroskedasticity test for the presence of heteroskedasticity. The econometric result reveals that the probability values of 0.496 (50%) and 0.483 (48%) are considerably in excess of 0.05 (5%). Therefore, there is no evidence for the presence of heteroskedasticity in the model.

Table 8: Ramsey RESET Test:

F-statistic	0.067894	Probability	0.794795
Log likelihood ratio	0.071133	Probability	0.789695

Source: e-view output

Table 8 shows the Ramsey RESET test for misspecification. The econometric result suggests that the probability values of 0.794 (79%) and 0.789 (79%) are in excess of the critical value of 0.05 (5%). Therefore, it can be seen that there is no apparent non-linearity in the regression equation.

Table 9: Augmented Dickey-Fuller Unit Root Test

Variable	ADF	1%	5%	Test for Unit root
Internal Whistle blowing intentions	-3.816986	-3.4755	-2.8810	I(0)
Organisational Factors	-3.759500	-3.4755	-2.8810	I(0)
Individual factors	-4.792773	-3.4755	-2.8810	I(0)
Situational Factors	-3.105035	-3.4755	-2.8810	I(0)
Demographic Factors	-4.355909	-3.4755	-2.8810	I(0)

Source: e-view output

Table 9 shows the Augmented Dickey-Fuller unit root test for stationarity of the variables. The result suggests that internal whistleblowing intentions, organizational, individual, situational and demographic factors with ADF of -3.816986, -3.759500, -4.792773, -3.105035, -4.355909 and -3.531538 is less than 1% of -3.4755 and 5% of -2.8810. The result reveals that the variables are stationary at I(0). Therefore, ordinary least square can be applied in the analysis of data when data is stationary at I(0) (Greene, 2002; Wooldridge, 2006; Asterious and Hall, 2007; Brooks 2008; Gujarati and Porter, 2009; Kozhan, 2010).

Table 10: Multiple Regression Analysis

Dependent Variable: IWI

Method: Least Squares

Date: 03/13/16 Time: 15:58

Sample(adjusted): 1 103

Included observations: 143 after adjusting endpoints

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.275444	2.256856	1.451330	0.1488
ORF	0.285935	0.095662	2.989017	0.0033
IDF	0.249495	0.106627	2.339885	0.0206
SIF	0.216547	0.102573	2.111150	0.0363
DEF	0.273341	0.123184	2.218965	0.0400
R-squared	0.618414	Mean dependent var		12.99346
Adjusted R-squared	0.561218	S.D. dependent var		3.098167
S.E. of regression	2.888766	Akaike info criterion		4.997962
Sum squared resid	1226.711	Schwarz criterion		5.116803
Log likelihood	-376.3441	F-statistic		5.567008
Durbin-Watson stat	2.16401	Prob(F-statistic)		0.000100

Source: e-view output

Table 10 shows the multiple regression analysis for factors affecting internal auditors' whistleblowing intentions of listed companies in Nigeria. The result suggests that organizational factors (ethical climate, size of organisation and job level), individual factors (ethical judgment, locus of control and organizational commitment), situational factors (seriousness of wrongdoer and status of wrongdoer) and demographic factors (gender, age and tenure) with p-values of 0.0033, 0.0206, 0.0363, 0.0400 and 0.0327 is less than the critical value of 0.05. Hence, we deduce that there is a significant relationship between organizational factors, individual factors, situational factors and demographic factors on internal auditors' whistleblowing intentions of listed companies in Nigeria. The R² (coefficient of determination) of 0.618414 and adjusted R² of 0.561218 shows that the variables combined determines about 62% and 56% of internal auditors' whistleblowing intentions of listed companies in Nigeria. The F-statistics and its probability shows that the regression equation is well formulated explaining that the relationship between the variables combined are statistically significant (F-stat = 5.567008; F-pro. = 0.000100). The result from this present study is consistent with previous studies on internal auditors and whistleblowing intention such as Seifert et al., 2010; Xu & Ziegenfuss, 2008; Rothwell & Baldwin, 2007; size of organisation (Miceli, Near, & Schwenk, 1991), and job level (Keenan, 2002); (2) *individual factors*, such as, ethical judgment (Ayers & Kaplan, 2005), locus of control (Chiu, 2003), and organizational commitment (Somers & Casal, 1994); and (3) *situational factors*, such as the seriousness of wrongdoing (Kaplan & Schultz, 2007); *demographic factors* such as respondents' age (Brennan & Kelly, 2007).

CONCLUSION AND RECOMMENDATIONS

This study examined factors influencing the decision to whistleblow among internal auditors of listed companies in Nigeria. This study highlights the various variables that determine internal auditors' whistleblowing intentions. The empirical analysis provided a relationship between factors that influence internal auditors and their intention to whistleblow in Nigeria. On the basis of the empirical result, the paper concludes that there is a significant relationship between organizational factors (ethical climate, size of organisation and job level), individual factors (ethical judgment, locus of control and organizational commitment), situational factors (seriousness of wrongdoer and status of wrongdoer) and demographic factors (gender, age and tenure) on internal auditors' intention to whistle blow in Nigeria. Hence, the paper concludes that several factors influence the internal auditor intention to whistle blow in Nigeria. Therefore, on the basis of the conclusion the following recommendations were made: internal auditors should be given all the necessary tools and support from management to achieve effective internal control system; there should exist an adequate and comprehensive internal financial, operational and compliance data as well as external information about events and conditions that are relevant for decision making; organizations should have an effective internal control system that is consistent with the nature, complexity, and risk inherent in the firm's daily operations; the control of activities should be an integral part of the daily operations. An effective internal control system demands that an appropriate control structure is set up with control activities defined at every level of operation. This should include top level reviews, activity controls for different units, physical controls, system of approvals and authorizations, a system of verification and reconciliation, and checking for compliance with exposure limits and

follow-up on compliance; management of corporations should ensure that all aspect of internal control is well applied to safeguard the financial and non-financial resources of institutions through proper and effective support of the internal auditors and regular and ongoing workshops and seminar should be conducted in house or external for internal auditors as managers of internal control system to be abreast with current developments of control measure for good governance.

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