WHISTLE-BLOWING AND ORGANISATIONAL ACCOUNTABILITY OF SELECTED BAYELSA STATE-OWNED UNIVERSITIES

Ogbolo Kingsley Binaebi[1*] and Ita Ifiaobebh Agnes[2]

[1]Department of Business Administration, Faculty of Social and Management Sciences, University of Africa, Toru-Orua, Sagbama, Bayelsa State, Nigeria.

[2]Department of Office and Information Technology, Faculty of Management Sciences, Niger Delta University, Amassoma, Bayelsa State, Nigeria.

[*]Corresponding Author's Email: ogbolo.binaebi@uat.edu.ng

ABSTRACT: *This study focused on examining the nature of whistle-blowing as a tool to improve ethical conduct among academic staff at the Selected Bayelsa State-owned universities. The acts of fraud, corrupt practices, sexual harassment and other negative vices in human society can be found in the civil service, manufacturing industry, and even in the education sector. Universities have recorded different kinds of fraud at the management level and from lecturers. Two objectives were in this study; 1, to analyse the relationship between internal whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities and 2, to identify the relationship between external whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities. The population of this study is 296 teaching staff of two selected Bayelsa state-owned universities. With the use of the Taro Yemane formula, the sample size of this study was calculated as 131 staff of the selected Bayelsa State-owned universities. The descriptive analyses present that the respondents have a positive view on the importance of whistle-blowing to organisational accountability yet they have reservations on the need to engage in it. It was deduced that the internal act of whistle-blowing is best for an organisation in comparison to the external act due to the damage it can cause an organisation. One of the recommendations given by the researchers is that the management of universities should continually stress that the act of whistleblowing should not be for personal gains and interests but to uphold a high level of ethical principle that is expected of every staff in an important sector such as the education sector.*

KEYWORDS: Whistle-blowing, Organisational accountability, Universities.

INTRODUCTION

The possibility of corrupt and fraudulent activities in an organisation is a general issue in many organisations. These include public enterprises and private enterprises. Fraud and corrupt practices can be discussed from the organisational level and the level of individual employees. There is a continuous rise in fraudulent activity because organisations want to maximise profit at all costs not minding the impact of their unscrupulous activity on society or employees put their personal interest before the collective goal of the organisation. Safitri (2022), posits that the act of trying to maximise business profit at all costs is a negative behaviour. However, people who have a good moral orientation should disclose fraud to the public to avert the harm caused by this menace. Whistle-blowing is a means via which organisational fraud can be brought to the open. It can be identified that whistleblowing has more effect on organisational accountability than account audit both internally and externally. The acts of fraud, corrupt practices, sexual harassment and other negative vices in human society can be found in the civil service, manufacturing industry, and even in the education sector. Universities have recorded different kinds of fraud at the management level and from lecturers. This could be because of the incessant inflation and low income earned by the staff of the university. Academic staff that deal directly with students daily are the most indicted in the issue of corrupt practices in universities.

Khan (2009) explained that whistle-blowing is not just an act done by an actively engaged employee, but even employees who are no longer engaged in the organisation can engage in it. An individual who was an employee or a former employee of an organisation who draws the attention of the public or a law enforcement agency to the occurrence of an alleged act of fraud, unlawful behaviour or misconduct that can concern authorities, departments, public organisations, personal organisations, or corporations is called a whistleblower (Susmanschi, 2011). Whistle-blowing will be done when the whistle-blower is ethically upright with a principled level of moral development that sponsors the intention to speak up in the face of obvious wrongdoing that can affect the public. Whistle-blowers are also persons who care much about the organisation, the public and posterity especially when they weigh the long-run impact of letting the fraudulent or corrupt act continue unabated.

Laksono & Sukirman (2019), viewed that it takes courage to blow the whistle. Someone in the internal organisation may be faced with an ethical dilemma on the need to go ahead and inform the public of the wrongdoing or hide it. The act of whistle-blowing can be very dicey, as it requires being brave and courageous to carry out the act. Some may emerge as heroes in some circumstances, but some other persons may view whistleblowers as traitors and betrayers who have sold the organisation to the public. Whistleblowers are now constantly faced with the ethical dilemma of either to maintain loyalty to their organisation or speak up for the sake of the general good of the public (Rothschild & Miethe, 1999). Miceli & Near (1985) viewed that at the point of dispensing justice, the act of whistle-blowing can become very effective in the process. Many persons with the genuine desire to kick against a prevailing evil in a corporate setting have kept mute because of the fear of how it will be considered by the organisation and even other members of the public who may be misguided.

Due to the backlash and possible retaliation of revenge missions from aggrieved persons affected by the unveiled negative vice, whistleblowers are to be protected by the law which should be upheld and implemented by the law enforcement agencies (Abdullah & Hasma, 2017). Internal auditing, internal control and external audit are different means of uncovering

fraudulent and inappropriate acts but are less effective when compared to whistle-blowing from an insider who has facts, that the perpetrators are hiding from the eyes of the public (Sweeney, 2008). When organisations realise how effective whistleblowing is, they are prompted to take a proactive approach to identifying fraudulent activity. This involves setting up a whistleblowing hotline that can be accessed through a variety of channels, including internet networks or phone complaints (Safitri & Silalahi, 2019). In addition to serving as a mechanism for reporting fraud, whistleblowing systems can also be employed as surveillance tools. Whistleblowing systems are a useful instrument for identifying anomalies in behaviour and other forms of discrimination that deviate from the moral principles upheld by the organisation. A whistleblowing system can also function as an organisation's supervisor if it is fully implemented.

This study however focuses on the education sector; pointing the beam light on the academic staff of Nigerian universities using Selected Bayelsa State-owned universities as a case study. It should be noted that not every academic staff in Nigerian Universities are corrupt. Some of the unscrupulous activities of corrupt lecturers can become very disturbing and this could trigger whistle-blowing by a member of staff to uncover the illicit act. If the whistleblower has faith in the university management he would prefer to engage internally but when the management cannot be trusted as to their ability to effect corrective measures to such unaccepted conduct, the whistleblower might opt to engage externally. This research study seeks to find out the whistle-blowing perspective of academic staff in Bayelsa State. Recommendations would be provided on how to correct wrong conceptions and the best approach management can employ to encourage internal whistle-blowing, to discourage external whistle-blowing that can affect the image and reputation of the university in the eyes of the public.

Purpose of the Study

The main purpose of this study was to examine the nature of whistle-blowing as a tool to improve ethical conduct among academic staff at the Selected Bayelsa State-owned universities, thereby enforcing organisational accountability and transparency. Specifically, the study focuses on;

1. To analyse the relationship between internal whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities.

2. To identify the relationship between external whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities.

CONCEPTUAL FRAMEWORK

(Whistle Blowing)   (Organizational Accountability)
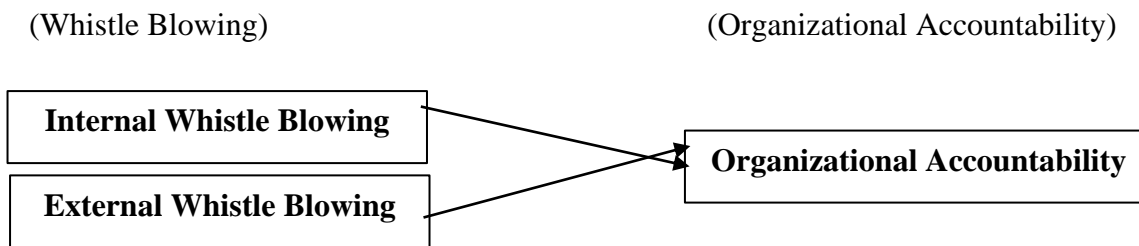
Source: *Researchers' Model (2024)*

Research Hypotheses

The following hypotheses are to be tested in this study

1. There is no significant relationship between internal whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities.

2. There is no significant relationship between external whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities.

Theory of Planned Behavior (TPB)

The theory of Planned Behavior (TPB) postulated by Icek Ajzen is a psychological theory that links beliefs to behavior. TPB explains that behaviours are influenced by intentions, which are determined by three factors: attitudes, subjective norms, and perceived behavioural control. It is also possible for external factors to directly force or prevent behaviours, regardless of the intention, depending on the degree to which a behaviour is controlled by the individual, and the degree to which perceived behavioural control is an accurate measure of actual behavioural control. Subjective norms can be considered social pressures, and include both the perceived expectations of others and how much the individual values those expectations. Perceived behavioural control is how able an individual feels to perform a specific behaviour, in their context. Thus, it includes both self-efficacy with the use of EBIPs, and external factors such as classroom environments, time, and resources. The intention and action are more likely to happen if all three conditions are met. Ajzen provides evidence to back up the idea that intentions predict behaviour more accurately than attitudes alone. The factors that can help or hinder behaviour performance are explained by control beliefs (Bosnjak et al., 2020). The decision to come forward as a whistleblower in the context of the education sector is mostly made by each employee.

Concept of Internal Whistle Blowing

Whistleblowing can be done internally. That is by reporting incidents to management or other specified channels recognised by a given organisation. Mehrotra et al. (2020) pointed out that, there is an increased desire for whistleblowing in organisations around the world. Internal whistleblowing is a means used by whistleblowers that are perceived to be more advantageous to the organisation in terms of its impact on managing the organisation and promoting ethical behaviours. It is also important to view that, internal whistle-blowing can enhance employee engagement, and improve the process of fraud detection, it can also explain the possibility of counteracting industrial espionage and personal data breaches in the organisation (Butcher,

2020; Herman, 2021). Okoye (2016), described the situation of fraud as an industry on its own. He explained that the fraud industry can be fussed with a strong link of cooperating agents at different levels and offices. Okoye (2016), also noted that fraud perpetrators have a networked relationship that gathers and shares the benefit of the act and excludes persons who are not part of the clique. Although fraud and its related concepts are not peculiar to Nigeria alone, the issue of fraud in Nigeria is described to be on the very high side when compared with other nations in the world. Based on the consistent and high level of fraudulent reports and cases concerning Nigeria and its officials, David Cameron the then Prime Minister of the United Kingdom described Nigeria as fantastically corrupt. According to PricewaterhouseCoopers (PWC) (2016), Nigeria would lose up to 37% of its GDP by the year 2030 if the issue of corruption is addressed properly.

Corrupt practices in Nigerian Universities go beyond bribery and fraud but also include sexual harassment. The University management and other concerned stakeholders have continually called for internal whistle-blowing whenever the issue of extortion and sexual harassment is discovered within the university community (Dungan, 2015). Whistleblowers will become helpless without the help of the law that backs them for protection (Latan et al., 2023). There is a difference between the act of whistle-blowing and journalism which involves reporting events. Reports are just information made available to the general public and have lesser weight compared to whistle-blowing. The issue of sexual harassment is also a concern in institutions of higher learning. Most times students and staff are encouraged to be vocal and speak up whenever they observe such issues. Shehu Musa Yar'Adua Foundation in collaboration with the Gender and Development Policy Centre, University of Nigeria Nsukka, established the Gender Justice Whistleblowing Portal to facilitate the reporting of sexual abuse on campus (Odu, 2021). It is very important that organisations set up a whistleblower system mechanism in their institutions since fraud instances are rising. (Zalmi et al., 2019). The implementation of a transparent, comprehensive, and truthful financial management and reporting system requires the leadership to follow through on its pledge to start an internal whistleblower system.

Concept of External Whistle Blowing

Whistle-blowing is the act of an organisation's members, either past or present, informing the authorities about unethical, immoral, or unlawful activities that might endanger the organisation (Gao, 2017). Scholars have viewed that generally whistle-blowing is a positive development and should be encouraged but when it goes to an external extent it can have a negative impact on the organisation (Barnett, Cochran, & Taylor, 1993). Internally, such information can be received and managed by applying disciplinary measures that are measurable to the extent of the crime committed. Johnson (2003) viewed that, there could be an ethical dilemma when a whistle-blower tries to determine if he should blow the whistle on a corrupt practice or not. This is because of the repercussions that may be the aftermath of such a decision. This makes being courageous and having a strong conviction an important ingredient of whistle-blowing. According to Miceli & Near (1985), while others consider whistle-blowing as a heroic move worthy of being applauded, others may see it as an act of betrayal and whistle-blowers can be referred to as traitors who sold out the organisation they are supposed to be loyal. These different views or perspectives of persons towards whistle-blowing often put whistleblowers in a state of confusion as to what is best to do based on their conscience and the ability to withstand the worst-case scenario that it may create. There can be high-level fraud in universities at the management level and also in issues that concern the

procurement of goods and services and the realisation of the operational budget (Nugrahesthy et al., 2019). This makes even leadership become compromised as to their moral standing of managing the case of fraud, harassment and discrimination at other levels. According to Boaheng and Arku (2021), the verbal and written commitment of university management to the issue of whistle-blowing is still sketchy because of the possibility of their hands being tied in some situations; Especially based on the personality of the persons involved in the matter. There might be difficulty in being open and transparent in dealing with such sensitive issues, because of their integrity (Nugrahesthy et al., 2019). There are situations where employees or former employees of an organisation are being careful in exposing criminal actions because they are aware of how influential are the persons involved in the leadership of the university (Hastuty, Indarto, & Claudia 2023). However, whistle-blowers can go ahead and take the issue out externally with a concern for the general good of the organisation and the general public.

RESEARCH METHOD

Population and Sample

The population of this study is 296 teaching staff of two selected Bayelsa state-owned universities. These universities are the University of Africa, Toru-orua (UAT) and Bayelsa Medical University (BMU). The selection of these two universities is based on their time of establishment which is less than a decade ago. Viewing the perspectives of whistleblowing policies that can affect the ethical behaviour of lecturers in the long run, it is important to stress that precedence matters. The sample size was drawn using the Taro Yemane Formula.

Taro Yamane formula

$$n = \frac{N}{(1 + N\,(e)^2)}$$

n = sample size

N = study population

e = Margin error = 0.05

$$n = \frac{296}{(1+296\,(0.05)^2)}$$

$$\frac{296}{(1 + 296\;x\;0.0025)}$$

$$n = 131$$

Data Analysis

The research design is quantitative research with primary data obtained by distributing questionnaires to respondents. The questions posed were to survey the mindset of the respondent in relation to internal whistleblowing and external whistleblowing as a tool that can determine organisational accountability. Cronbach's Alpha was used to test the reliability of the instrument. The employment of Cronbach Alpha is appropriate since the statistical

instrument has the capacity to test the internal consistency of the questionnaire items. SPSS software version 25 was used in carrying out the analysis of data collected from respondents with the use of a Google form sent using social media platforms. Descriptive statistics was used to identify the univariate statistics and Spearman Rank correlation and Kendall's tau_b was used to identify the bivariate analyses of the predictor and the criterion variable.

RESULT AND DISCUSSIONS

Validity and Reliability Test

The reliability test was carried out using the Cronbach Alpha test. The test in Cronbach Alpha is to show the internal consistency of the questionnaire items. When the alpha value is greater than .70 it implies the reliability of the items is sufficient. If the alpha is greater than .80 it shows that the reliability of the items are reliable, and all tests are internally consistent because they have strong reliability. If the alpha is greater than .90 then it implies that it is a perfect reliability. Based on Table 1 below, the alpha value is above .70, and this shows the internal reliability of the items is sufficient for this study.

Table 1. Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardised Items	No. of Items
.740	.740	14

Source: *Primary data processed (2024)*

Descriptive Statistics

Data gathered from respondents are analysed based on the results obtained from the different items in Table 2 below. The items represent a collection of the independent and dependent variables in this study.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Trust in External Authorities	88	2	5	3.51	1.028
Perceived Risk of Reporting Externally	88	3	5	4.19	.604
Impact on Personal Reputation	88	2	5	3.59	1.131
Legal Protections	88	1	5	3.00	1.287
Disclosure of Information	88	4	5	4.49	.503
Confidence in Reporting Mechanism	88	2	4	2.89	.702
Anonymity Protection	88	2	4	3.01	.634
Fear of Retaliation	88	2	5	3.92	.682
Management Support	88	2	5	3.40	.929
Training On Whistleblowing	88	2	4	2.61	.928
Responsiveness to issues	88	2	5	3.69	1.118
Transparency	88	2	5	3.50	.816

Leadership Integrity	88	2	5	3.32	1.109
Clear Policies	88	4	5	4.31	.464
Fairness in Investigation	88	2	5	3.30	.790
Valid N (listwise)	88				

Source: *Primary data processed (2024)*

The study uses a five-point Likert scale which ranges from strongly agree, agree, neutral, disagree and strongly disagree. The items on the table above are 15 items. Item 1 to 5 in the table above represents internal whistle-blowing, while items 6 to item 10 on the table represent external whistle-blowing and from 11 to 15 show items on organisational accountability. The table representing the viewpoints of respondents shows a mean value of 3.51 on the item on trust in external authorities, meaning they agree but it is just a slight level of agreement. The table has a mean value of 4.19 on the perceived risk of reporting externally, which shows they firmly agree that there are risks involved in exposing company internal issues to an external party. The mean value on legal protection is 3.0, indicating that respondents are neutral in their opinion, as they cannot confidently trust the legal authorities to protect the whistle-blower from being victimised by aggrieved parties. This viewpoint is also reflected in the questionnaire item on Confidence in the Reporting Mechanism which has a mean value of 2.89 expressing that the respondents are neutral. This indicates they cannot confidently agree or disagree with the questionnaire item.

The item with the highest mean value in the table above is on disclosure of information. This item posed the question; "I feel that disclosing unethical behaviour to external parties can be justified if internal channels have failed", giving a mean of 4.49; indicating that despite the low means and negative perceptions recorded in other items, they still strongly agree that if to report externally is the only option left to report a wrongdoing in an organisation, then it is worth it. Two other very notable areas for discussion are clear policies with the question "The organisation has clear policies regarding ethical behaviour and accountability", and training on whistle-blowing with the question "I have received adequate training on how to report unethical behaviour in the organisation"; Both having a mean value of 4.31 and 2.61 respectively. This means values calls for concern, that despite clear policies in place on the issue of fraud and other unethical practices, staff members are not properly briefed or the issue of reporting cases has not been adequately emphasised.

Table 3. Legal Protections

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	9	10.2	10.2	10.2
	Disagree	27	30.7	30.7	40.9
	Neutral	25	28.4	28.4	69.3
	Agree	9	10.2	10.2	79.5
	Strongly Agree	18	20.5	20.5	100.0
	Total	88	100.0	100.0	

Source: *Primary data processed (2024)*

The table above shows that 27 of the respondents disagree, 25 of the respondents are neutral, 18 strongly agree, 9 agree and 9 strongly disagree. The highest frequency which is 27 respondents makes a total of 30.7% of the total number of respondents who disagree with the

questionnaire item "I believe that legal protections for external whistleblowers are sufficient to safeguard them from retaliation". This implies a lack of faith in the police and other law enforcement agencies to defend them from acts of retaliation.

Table 4. Fear of Retaliation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	8	9.1	9.1	9.1
	Agree	71	80.7	80.7	89.8
	Strongly Agree	9	10.2	10.2	100.0
	Total	88	100.0	100.0	

Source: *Primary data processed (2024)*

This table shows a very high percentage (above 80%) of the respondents agree that possible retaliation from the organisation or other parties involved is possible. In connection with the frequency of respondents who disagree with the adequacy of legal protections for whistle-blowers could pose a negative perspective of whistle-blowing intention.

Table 5. Fairness in Investigation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	9	10.2	10.2	10.2
	Neutral	53	60.2	60.2	70.5
	Agree	17	19.3	19.3	89.8
	Strongly Agree	9	10.2	10.2	100.0
	Total	88	100.0	100.0	

Source: *Primary data processed (2024)*

Table 5 above explains that 60% of the respondents which are 53 respondents are neutral, while 9 of the respondents also disagree with the fairness in the investigation process. Less than 30% of the total population agrees with the issue of fairness in investigation.

HYPOTHESES TESTING

The test of hypotheses in this study is done using Spearman rank. It is effective in identifying the strength of the relationship between the variables in other to explain the nature of the relationship. Spearman rank correlation is suitable in this study because it is a ranked ordinal scale data that is ranked using a Likert scale.

1.   There is no significant relationship between internal whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities.

Table 6. Internal Whistle-Blowing Correlations with Organisational Accountability

			Internal Whistle Blowing	Organisational Accountability
Kendall's tau_b	Internal Whistle Blowing	Correlation Coefficient	1.000	.763[**]
		Sig. (2-tailed)	.	.000
		N	88	88
	Organisational Accountability	Correlation Coefficient	.763[**]	1.000
		Sig. (2-tailed)	.000	.
		N	88	88
Spearman's rho	Internal Whistle Blowing	Correlation Coefficient	1.000	.865[**]
		Sig. (2-tailed)	.	.000
		N	88	88
	Organisational Accountability	Correlation Coefficient	.865[**]	1.000
		Sig. (2-tailed)	.000	.
		N	88	88

**. Correlation is significant at the 0.01 level (2-tailed).
Source: *Primary data processed (2024)*

From the table above, the P value obtained from Kendalls' tau_b and Spearman's rho of .000 is less than the standard alpha value of 0.05 (p < α). There was a significant relationship between internal whistle-blowing and organisational accountability. r_s (88) = .000, p < .05.

2.   There is no significant relationship between external whistle-blowing and organisational accountability at the Selected Bayelsa State-owned universities.

Table 7. External Whistle-Blowing Correlations with Organisational Accountability

			External Whistle Blowing	Organisational Accountability
Kendall's tau_b	External Whistle Blowing	Correlation Coefficient	1.000	.563[**]
		Sig. (2-tailed)	.	.000
		N	88	88
	Organisational Accountability	Correlation Coefficient	.563[**]	1.000
		Sig. (2-tailed)	.000	.
		N	88	88
Spearman's rho	External Whistle Blowing	Correlation Coefficient	1.000	.657[**]

	Sig. (2-tailed)	.	.000
	N	88	88
Organisational Accountability	Correlation Coefficient	.657**	1.000
	Sig. (2-tailed)	.000	.
	N	88	88

**. Correlation is significant at the 0.01 level (2-tailed).
Source: *Primary data processed (2024)*

From the table above, the P value gotten from Kendalls' tau_b and Spearman's rho of .000 is less than the standard alpha value of 0.05 (p < α). There was a significant relationship between external whistle-blowing and organisational accountability. r_s (88) = .000, p < .05.

CONCLUSION AND RECOMMENDATION

Conclusions

The study's results show that there is a relationship between internal whistleblowing and organisational accountability and there also exists a relationship between external whistleblowing and organisational accountability. Although the descriptive analyses present that the respondents have a positive view on the importance of whistle-blowing to organisational accountability they have reservations on the need to engage in it. It was deduced that the internal act of whistle-blowing is best for an organisation in comparison to the external act due to the damage it can cause an organisation. However, employees would be left with no other choice but to seek an external audience when the internal mechanism proves to be ineffective. The research result shows a mean of 2.89 on confidence in the reporting mechanism which implies that people have very low confidence in the reporting mechanism set up in the selected state universities. This can be because of inadequate education on the need for whistle-blowing and enlightenment on management's readiness to impose the required punishment or sanctions on any erring party. This is clearly indicated by a mean score of 2.61 in training on whistleblowing. Managements' efforts to enforce organisational accountability by developing clear policies as shown in the mean score of 4.31 on the item "clear policies" may not bring about the desired result as other important factors both internally and externally are yet to be fully addressed.

Recommendations

The recommendations of this study include;

1. University management should continually stress that the act of whistleblowing should not be for personal gains and interests but to uphold a high level of ethical principle that is expected of every staff in an important sector such as the education sector. This cannot be overemphasised as it can be misinterpreted to be used as a tool for fighting persons in offices and positions the whistleblower has an eye on. Teaching and being part of building youths who are the future of the nation and the world is a noble profession and should be treated as such.

2. There should be a well-defined internal mechanism for whistleblowing in tertiary

institutions in Nigeria with integrity to manage cases of fraud, extortion, sexual harassment etc. whenever they are reported. When employees have faith in the integrity of such mechanisms it can highly improve the ethical standard in the education sector.

3. Law enforcement agencies should be trained on how to effectively manage the cases of whistle-blowing.

4. The judiciary should do more in funding special courts that manage the issues of whistle-blowing and ensure that the laws that relate to whistle-blowing are adequately utilised when necessary.

5. Staff members who blow the whistle on fraudulent activities in Nigerian Universities should be rewarded handsomely for it, after a thorough investigation. This will strongly encourage the act of whistle-blowing internally and discourage the intention of fraud, sexual harassment etc.

REFERENCES

Abdullah, M. W., & Hasma, H. (2017). Auditor's intention to take whistle-blowing actions with legal protection as a moderating variable. *Journal of Economics and Finance*, 1(3), 385–407.

Boaheng, P., & Arku, D. (2021). Whistleblowing and its link on corporate and compliance: The case of financial companies listed on the Ghana stock exchange. *Global Journal of Human Research Management*, 9(1), 37–57.

Bosnjak, M., Ajzen, I., & Schmidt, P. (2020). The theory of planned behaviour: Selected recent advances and applications. *Europe's Journal of Psychology*, 16(3), 352–356.

Butcher, D. (2020). Fighting fraud in the workplace. *Strategic Finance,* 102(1), 15-16.

Dungan, J. (2015). The psychology of whistleblowing. *Current Opinion in Psychology*, 6.

Herman, P. (2021). Whistleblowers as an effective element of counteracting industrial, legal and practical aspects of protection of an enterprise against industrial espionage 1, 248-271.

Johnson, R. A. (2003). Whistleblowing: When It Works-And Why. Lynne Riener Publishers, Inc. Colorado.

Khan, M. A. (2009). Auditors and the whistleblowing law. *Accountants Today*, 12–14

Laksono, J., & Sukirman. (2019). Factors that influence intention to do whistleblowing. *Accounting Analysis Journal*, 8(3), 172–178.

Latan, H., Chiappetta, C. J., & Ali , M. (2023). What makes you a whistleblower? A multi-country field study on the determinants of the intention to report wrongdoing. *Journal of Business Ethics,* 183(3), 885–905.

Mehrotra, S., Mishra, R. K., Srikanth, V., Tiwari, G. P., & Kumar, E. V. M. (2020). State of whistleblowing research: A thematic analysis. *FIIB Business Review*, 9(2), 133-148.

Miceli, M. P., & Near, J. P. (1985). Characteristics of organisational climate and perceived wrongdoing associated with whistle-blowing decisions. *Personnel Psychology*, 38(3), 525–544.

Miceli, M. P., Near, J. P., & Dworkin, T. M. (2009). A word to the wise: How managers and policy-makers can encourage employees to report wrongdoing. *Journal of Business Ethics,* 86(3), 379-396.

Nugrahesthy, A., Hapsari, S., & Seta, D. W. (2019). Identification of university fraud and whistleblowing. *Journal of Accounting and Finance Research,* 7(1), 131–144.

Okoye, E. I. (2016). Anatomy of fraud and corruption in Nigeria: A search for the pandora box and panacea. 32nd Inaugural Lecture of Nnamdi Azikiwe University, Awka, Anambra State, Nigeria

PricewaterhouseCoopers (PwC) (2016). *PwC Nigeria Transparency Report 2016.* https://www. pwc.com/ng/en/assets/pdf/transparency-report2016.pdf

Rothschild, J., & Miethe, T. D. (1999). Whistleblower disclosures and management retaliation: the battle to control information about organisation corruption. *Work and Occupations*, 26(1), 107–128

Safitri, D., & Silalahi, S. P. (2019). Factors that influence the interest of state civil servants in carrying out whistleblowing actions. *Profita Journal,* 12(1), 10–27.

Susmanschi, G. (2011). Internal audit and whistleblowing. *Journal of Academic Research in Economics,* 3(3), 636–640.

Sweeney, P. (2008). Hotlines helpful for blowing the whistle. *Financial Executive*, 24(2), 28–31.