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WHISTLEBLOWING INTENTION: EVIDENCE FROM FUTURE ACCOUNTANTS IN UNIVERSITIES LOCATED IN KWARA STATE, NIGERIA

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Abstract

In a developing economy like Nigeria, corruption has been a bane in our development process with no clear-cut process or policy in protecting individuals which may want to raise an alarm on unethical practices in our corporate and public sector entities. Given unexpected consequences such as lay-offs or loss of job, there is a lot of caution and apprehension when an individual notices unethical practices which need to be reported. This study attempts to examine accounting students' intention of blowing the whistle. The study relied extensively on primary data. The primary data was gathered using questionnaire which obtained responses on the variables in the study. Copies of the questionnaire were administered to final year accounting students in all Universities located in Kwara State, Nigeria. The instrument was tested for reliability and it enjoyed a satisfactory level of internal consistency of 0.80 using Cronbach alpha. Logistics regression analysis was used to test the propositions that were made. The findings from the study show that moral obligation and societal law have significant relationship with the probability of blowing the whistle by the respondents. The practical implication of this study is that the pronouncement of a whistle blowing policy adequately backed up by law, most importantly; the protection of the whistle blower should be put in place. Similarly, ethics education should be improved upon in accounting programme so as to motivate and encourage students to always act ethically.

Keywords: Ethics, Whistleblower, Accounting education, Corruption

1 INTRODUCTION

Unethical practices such as corporate fraud and corruption have made some companies to fold up with consequences not only limited to loss of investments and dwindling public confidence. These unethical practices served as one of the greatest problems that corporate entities have to deal with. This has made government agencies, companies and international development organisations to strive towards putting in place an effective and efficient reporting system that will allow employees or individuals with information on unethical practices to raise the alarm by way of blowing the whistle. Attitude towards whistleblowing has evolved globally in the past 50 years from compulsory and sworn loyalty to the organisation irrespective of the existence of unethical practices to the creation of whistleblowing hotlines (Ravishankar, 2003; Kaur, 2012; Waldron, 2012).

There are two dimensions to whistleblowing; namely, internal and external whistleblowing. Hence, whistleblowing relates to the actions of two 'actors' which are a former employee and a serving employee. Extant literature such as Ahern and McDonald (2002); Bolsin, Faunce and Oakley (2005); Davis and Konishi (2007) have argued that the disclosure of unethical and/or illegal behaviour of an

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organisation by these two 'actors' to the public or a higher authority is referred to as whistleblowing. In essence, whistleblowing is seen as an effort by a member or past member of an organisation to warn or caution unsuspecting members of the public of the danger or hazards created and/or shrouded by the organisation. Thus, whistleblowing does not necessarily have to be fraud reporting but rather it encompasses the reporting of all unwholesome practices that portends grave danger if immediate remedial actions are not taken. For example, it can be a student reporting a lecturer trying to harass him/her to a higher authority, or a lecturer alerting top management about an examination malpractice attempt.

Extant literature provides two distinct perceptions on whistleblowers. One perception views whistleblowers as actors who violate the loyalty reposed in them by the organisation (Rothschild & Miethe, 1999). In essence, blowing the whistle is seen as a treacherous act because employees are expected to be loyal to the organisation at all cost. The second perspective holds that whistle blowing is a bravery and saintly act which is considered more important than mere loyalty to the company (Grant, 2002).

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

In a country like Nigeria, where people are afraid of victimisation, with more than 7 out of 10 Nigerians having a fear of victimisation (CLEEN Foundation, 2013), citizens tend to be silent on fraudulent activities. Such silence is because they fear to lose their lives, their jobs, and mostly what people tend to say about them because we live in a society where poking into another's affairs is considered being wrong. In spite of this, there is a need to raise an alarm on wrongdoings as a stitch in time will save nine. Thus, an early alarm raised can prevent further damage.

In Nigeria, there appears to be no law on the protection of whistleblower or an independent bureau/office which monitors the interest of whistle blowers. Recently, the Ministry of Finance setup an online portal with the aim of "improving public institutional governance". The Portal is argued to be a secure online platform to report or blow the whistle on practices which may affect public interest through the violation of financial regulations, mismanagement of public funds and assets, financial malpractice or fraud and theft (Federal Ministry of Finance, 2017). The recent effort has shown that over 2,000 communications have been received through website, email, calls and short message service (SMS).

Literature has reported mixed findings on the factors which pose a threat to the intent to whistle blow. For example, some studies see whistleblowing as a taboo (Zhang, Chiu & Wei, 2009; Greene & Latting, 2004), influenced by cultural and ethical differences (Nayir & Herzig, 2012) as well as demographic and situational factors (Ohnishi et al., 2008). Similarly, there is paucity of research work in a developing economy like Nigeria where it is widely believed that corruption bedevils the ease of doing business; with calls for studies on whistleblowing. However, studies are largely from developed countries and that studies are largely from North America (Miceli & Near, 2013; Park et al., 2005, Nayir & Herzig, 2012).

For the purpose of this study, whistleblowing is defined as reporting wrongdoings of any particular nature to a higher authority believed to have the power to stop it. However, while trying to blow the whistle, there are some factors which pose a threat to the intent to blow the whistle. This study,

therefore, examined the intent to blow the whistle on wrongdoings by future accountants. Specifically, the study evaluated whether societal laws (sl), peer approval (pa), seriousness of questionable character, ethical rule observance (eo) and moral obligation have any effect on whistleblowing intention.

Consequently, the study made proposition in the null form that:

H₀₁: Societal laws (sl), peer approval (pa), seriousness of questionable character, ethical rule observance (eo) and moral obligation have no significant influence on whistleblowing intention.

With this proposition in mind, the rest of the study is structured as follows: The next section reviewed relevant literature while the section that follows dwelt on methodology. The next section subsequently reports the findings of the study while the last section concluded and made recommendations.

2 LITERATURE REVIEW

2.1 Conceptual Issues

The term whistle-blowing started off from the action of the English law-enforcement officers blowing their whistles while observing the violation of an established law (Evans, 2008; Strader, 1993). Whistleblowing is defined as the reporting of illegal, immoral or illegitimate practices to people or institutions that can correct the wrongdoing and thereby limit the negative impact on the organisational stakeholders and society in general (Britz, 2012).

Uys (2000) also described whistleblowing from the perspective of an insider disclosing harmful and unethical practices to a superior authority who is in a position to take necessary remedial action. Such harmful and unethical practices could be in the form of violation of law, a compromised health and safety issue, abuse of office or powers and misuse or unauthorised use of funds which are not in the interest of the entire public. Thus, whistleblowing is aimed at ensuring that the interest of the public is protected from dangers that can arise from unethical practices and as such bring about a change (Rehg, Miceli, Near & Van Scotter, 2008). This act could then viewed as a mechanism for the prevention and detection of corruption and other immoral malpractices within a corporate environment. However Oakley and White (2006) warned that efforts at reducing corruption and unethical practices might be a shadow chase if an effective whistleblowing system is not in place.

2.2 Theoretical Framework

There are three broad theoretical underpinnings for studies focusing on whistleblowing in the literature. These theories are the standard theory, the complicity theory and the theory of reasoned action. While the complicity theory focuses on ethical dimensions, the standard theory emphasises cost-benefit analysis and theory of reasoned action emphasises process for understanding the voluntary behaviour of individuals. Davis (1996) provided three paradoxes that justify whistleblowing vis-à-vis, burden, harm and failure. The first being an act allowed based on morals. Thus, whistleblowing is morally right, though the alternatives are morally right too. More importantly, the act of blowing the whistle only occurs when the unethical act poses a risk to the blower. The second paradox emphasises that whistleblowing not only based on moral but that it will be morally wrong not to. In essence, particular attention is placed on the seriousness and level of hazard that the unethical act poses. The third dimension which relates to the second indicates that insofar as whistle-blowers are understood as people out to prevent harm, not themselves just enough to prevent moral wrong, their chances of success are not good. This implies that the whistleblower can hardly avoid the occurrence of grave danger.

Given the complexity of the three paradoxes in the standard theory, the complicity theory offered as an alternative with two distinctive features; morality and obligatory (Davis, 2003). Using this theory, Uys and Senekal (2008) explained that it is an obligation for the whistleblower to quickly raise the alarm as a way of showing undiluted loyalty to the organisation as a whole so as to prevent harm from occurring. In comparison, therefore, the standard theory views whistleblowing as permissible but not a necessity on moral grounds while the complicity theory justifies whistleblowing as an act that is ethically necessary. However, the results of studies using this approach have been mixed in nature (Brewer & Selden, 1998; Uysal & Yavuz, 2015).

Given the missed findings, scholars have also advocated for the use of the theory of reasoned action. This approach offered the basis for understanding the voluntary behaviours of persons in order to provide an explanation for the motivation of individuals in performing an action (Ajzen & Fishbein, 1980). This theory proposes that the actions or acts rests on intentions conceived before the action occurs and that the level of belief guides such intentions that the individual has (Ajzen & Madden, 1986). This theory is hinged on positivity and subjective norm. Thus, intention to blow the whistle will largely depend on whether the public perceives the act as positive or whether it will get the support of others (subjective norm). Using this theory, studies on whistleblowing by Greenberger et al. (1987); Gundlach et al. (2003); and Miceli et al. (2008) have explored the effect of specific individual factors and subjective norm variables on intention to blow the whistle.

2.3 Empirical Review

Studies focusing on ethical dimension to whistleblowing such as the study of Syahrul, Rahimah, Raja and Zuraidad (2014) examined the influence of ethical climates theory on whistleblowing behaviour in Malaysia. Using ethical climate dimensions such as egoism, benevolence and principle on harmful practices, and responses from Institute of Internal Auditors of Malaysia, the study found that the type of harmful practice could be determined by the existence of a principle ethical climate. Most importantly, the study noted that the seriousness of the harmful practice is a major predictor of whistleblowing. Douglas, Elnaby, Norman and Wier (2007); Brink, Cereola and Menk (2015) provided support for differences in the perception of individuals on what is considered ethical or unethical. Kennett, Downs and Durier (2011) also studied the effect of peer approval on accounting students' intention to blow the whistle on fraudulent corporate reporting. Using an experimental approach, the study found that intent to blow the whistle on massive fraudulent financial reporting is significantly influenced by peer approval and societal consequences.

Bhal and Dadhich (2011) opined that one of the mechanisms capable of preventing unethical practices in the corporate environment is whistle blowing. Thus, the absence of such mechanism is capable of creating costly ordeal for companies which can have rippled effect on the investors and the larger public. Despite the inherent cost, the study of Rothwell and Baldwin (2006) noted that the act of blowing the whistle is a complex and a sensitive one. Given this complexity and sensitivity, studies have focused on some factors which can influence whistleblowing intention. Studies have considered factors such effectiveness of the reporting process, social pressure, existence of reward system, anger, age, organisational commitment, gender, cultural orientation, managerial support, seriousness of the unethical conduct, and peer group support (Stansbury & Victor 2009; Somers & Casal, 1994; Chiu, 2002; Gundlach et al. 2003; Brody et al. 1999; Bouville 2008; Near & Miceli 1995; Mesmer-Magnus & Viswesvaran 2005; Zyglidopoulos & Fleming 2008; Keenan, 2002).

The study of Somers and Casal (1994) used management accountants as respondents in investigating the link between organisational commitment and willingness to blow the whistle. The findings of the study showed that organisational commitment has an effect on reporting of observed wrongdoing to

the internal auditors. Similarly, for age and gender, the studies of Brennan and Kelly (2007); Liyanarachchi and Newdick (2009); Mustapha and Slaw (2012) provided support. Using trainee auditors, the study of Brennan and Kelly (2007) argued that older trainee auditors would rarely report wrongdoing externally largely because of their concern for of whistle blowing on their career prospects. As such, the study indicated that as interns grow older beyond 25 years of age, the intention to blow the whistle decreases. In relation to gender, findings have been riddled with controversy. For example, the study of Mustapha and Slaw (2012); Brennan and Kelly (2007) showed that gender is not a significant predictor of whistleblowing intention. However, Liyanarachchi and Newdick (2009) provided support for the influence of gender with the findings revealing that female accounting students have more intention to blow the whistle than the male accounting students. Furthermore, additional evidence also exists that female has a tendency to blow the whistle on wrongdoing than their male counterpart (Seifert, Sweeney, Joireman & Thornton, 2010). The study of Seifert et al. (2010), refuted earlier study of Miceli and Near (1988) which claimed that males had a tendency to 'raise the alarm' than their female counterpart.

Extant literature has also examined the influence of culture on whistleblowing intention. The study of Keenan (2002) investigated the effect of culture on whistleblowing, and the findings showed that there were no significant differences between American and Indian managers on the likelihood of blowing the whistle. In a similar study; Park, Blekinsopp, Oktem and Omurgonulsen (2008) argued on the influence of cultural orientation on whistleblowing intention and refuted the earlier result of Keenan. Findings from Park et al. revealed that there are significant differences related to nationality and cultural orientation among undergraduate students from South Korea, Turkey, and the United Kingdom. In addition, findings from the study also suggest that the general preference of the students from Turkey and the United Kingdom for anonymously blowing the whistle was weaker than the students from South Korea.

From the above, studies on whistleblowing have largely been from more developed economies and the various findings have been mixed. Thus, with the mixed results and sparse literature from Nigeria, this study examined some determinants of whistleblowing.

3 METHODOLOGY

Given the need for studies on whistleblowing intention, this study used the survey research design with specific emphasis on the perception of accounting students in Universities located in Kwara State, Nigeria. The population for the study was (295) 400 Level students comprising of 127 in University of Ilorin, 110 in Al-Hikmah University, and 58 in Landmark University. Using stratified random sampling technique, samples were taken from each of the schools using the formular: $n = N / (1 + N(e)^2)$ (where n is the sample size, N is the population size, e is the sampling error at 5%). With a total population of 295 students in all, the distribution showed 127 (43%) students in University of Ilorin, 110 (37%) students in Al-Hikmah University, and 58 (20%) students in Landmark University. On the basis of this percentage, the proportionate stratified sampling was used in taking samples from each stratum as follows: University of Ilorin (73 students), Al-Hikmah University (63 students), and Landmark University (34 students).

The primary source of data was collected in this research work. The method used was the questionnaire method. Cronbach alpha was used in testing the reliability of the constructs in the study. Each of the constructs showed an alpha coefficient above 0.80; thus signifying a satisfactory level of internal consistency. Data collected through the primary source (questionnaire) were presented in a tabular form and then analyzed using the logistic regression. This analytical tool is preferred because of its well defined assumptions about the dependent variable. A total of 170 copies of the questionnaire were therefore administered and fully returned by respondents.

4. RESULTS AND DISCUSSION

Table 1 contains the logistic regression results. In this regression model, the partial effect of each independent variable on the dependent variable was estimated using the maximum likelihood estimation technique. In probability regression modelling, the relationship between the dependent variable and the predictor(s) is not linear as obtained in the classical linear regression model. Therefore, the coefficients of the predictors in this case do not measure the magnitude of change in the dependent variable due to a unit increase in the predictors; instead, the odd ratio is interpreted. However, the sign and the significance of the coefficients remain relevant. Table 1 reveals that societal laws, peer approval, and moral obligation significantly explain the variation in whistle-blowing intention while the seriousness of questionable action, ethical observance, and personal cost do not significantly explain the variation in whistle-blowing intention. This interpretation is based on the fact that the p-values for the coefficients of societal laws, peer approval, and moral obligation (0.063, 0.027, and 0.010 respectively) are less than the conventional levels of significance testing (1%, 5%, and 10%).

Table 2 also shows the odd ratio of each of the explanatory variables. The odd ratio measures the

Table 1: Coefficient Result of Logistics Regression Analysis

| | | | |
|-----------------------------|---------------|---|--------|
| Logistic regression | Number of obs | = | 170 |
| | LR chi2(5) | = | 26.62 |
| | Prob > chi2 | = | 0.0001 |
| Log likelihood = -73.127196 | Pseudo R2 | = | 0.1540 |

| wbi | Coef. | Std. Err. | z | P> z | [95% Conf. Interval] | |
|-------|-----------|-----------|-------|-------|----------------------|-----------|
| sl | .4434619 | .2383954 | 1.86 | 0.063 | -.0237845 | .9107083 |
| pa | .4636184 | .2092232 | 2.22 | 0.027 | .0535484 | .8736883 |
| sqa | .2582693 | .1787051 | 1.45 | 0.148 | -.0919862 | .6085247 |
| eo | .2590898 | .223717 | 1.16 | 0.247 | -.1793875 | .6975671 |
| mo | .5139103 | .1997738 | 2.57 | 0.010 | .1223608 | .9054597 |
| _cons | -6.078106 | 1.591916 | -3.82 | 0.000 | -9.198204 | -2.958007 |

Source: Research Survey, 2017

change in the odds of the target category as a result of a unit increase in the independent variable. In other word, it measures the multiplier effect of a unit increase in independent variable on the odds of the target category. In calculating the odd ratio, the coefficient of each independent variable is used by finding the exponential value of each coefficient (expb).

The odd ratios for societal law, peer approval, and moral obligation are 1.5581, 1.5898, and 1.6718 respectively. The meaning is that as the societal laws get better, the odds (probability) that people will have the intention to blow the whistles against any unwholesome behavior witnessed is 1.5581 times higher than the failure of people to intend to blow the whistles. Furthermore, the odd ratio of 1.5898 for peer approval shows that when people receive more supports from their peers, the odds (probability) that people will have the intention to blow the whistles against any unwholesome behavior is 1.5581 times higher than the failure of people to intend to blow the whistles. Finally, the odd ratio of 1.6718 reveals that as moral obligation of people increases, the odd (probability) that

people will intend to blow whistles against unwholesome behavior is 1.6718 times higher than the failure of the people to blow the whistles against unwholesome behavior.

In order to assess the fitness of the probability regression model, the Pseudo R2 is not suitable, it is not used. Instead, the likelihood ratio (LR) test based on -2LL (log likelihood) is used. If the likelihood ratio (LR) test is significant at 0.05, it means the researcher’s model is an improvement

Table 2: Odds Ratio Result of Logistics Regression Analysis

| | | | |
|-----------------------------|---------------|---|--------|
| Logistic regression | Number of obs | = | 170 |
| | LR chi2(5) | = | 26.62 |
| | Prob > chi2 | = | 0.0001 |
| Log likelihood = -73.127196 | Pseudo R2 | = | 0.1540 |

| wbi | Odds Ratio | Std. Err. | z | P> z | [95% Conf. Interval] |
|-----|------------|-----------|------|-------|----------------------|
| s1 | 1.558092 | .3714419 | 1.86 | 0.063 | .9764961 2.486083 |
| pa | 1.589816 | .3326264 | 2.22 | 0.027 | 1.055008 2.395731 |
| sqa | 1.294687 | .2313672 | 1.45 | 0.148 | .9121177 1.837718 |
| eo | 1.29575 | .2898814 | 1.16 | 0.247 | .835782 2.008859 |
| mo | 1.671816 | .333985 | 2.57 | 0.010 | 1.130162 2.473069 |

Source: Research Survey, 2017

over the constant model which sets all coefficients to be zero. It shows that the included predictors have contributed significantly to the fitness of the model compared with the model which set all coefficients to be zero. Table 2 shows that the log likelihood is -73.127196, the chi square of the likelihood ratio (LR) is 26.62, and the p-value of the likelihood ratio (LR) test is 0.0001. Therefore, since the p-value of the likelihood ratio (LR) test is less than 0.05 it therefore means that the model of this study is an improvement over the constant model; hence the study model has a good fit.

The implication of these results is that this study finds that societal laws, peer approval, and moral obligation can positively influence the behavior of people to blow whistle against unwanted behavior in our society. It means that if people feel secured by law, they will be confident and willing to blow whistles. If people also get the support of the peer, they will be willing to blow the whistles. This is consistent with the study of Kennett et al. (2011) which found that peer approval significantly influence accounting students’ intent to blow the whistle. Finally, if people come to the understanding that it is their moral obligation to blow whistle against the unscrupulous individuals or unethical practices in the society, they will blow the whistles. This confirms the obligatory theory that whistleblowers have moral obligation to raise alarm as a way of showing loyalty to the organisation and the society at large.

5 CONCLUSION AND RECOMMENDATIONS

The conclusion from this study is that whether people would blow whistle or not depends on how much they feel secured by the laws, how much support they get from their peers, and the understanding of their moral obligation toward blowing whistles. Therefore, it is recommended that legislations be made to protect whistle blower against any form of assault by miscreants or culprits. The citizens should also provide maximum support for anyone who has the intention to blow the whistle otherwise such individual may be discouraged. This is because such person may feel being alone or likely to be abandoned in case there is a fight back from the suspects. Lastly, government at

all levels should pay more attention to programs that would give the people the right orientation on whistle blowing.

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