

# Through the Eye of the Whistleblower: Some Psychological Factors Predicting Whistleblowing Intentions Cycle

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**Abstract:** *Whistleblowers may be discouraged by negative consequences of whistleblowing. Therefore, whistleblowers may have to effectively manage the apprehensions associated with whistleblowing, especially where there are weak whistleblower protection frameworks in order to engage and re-engage in whistleblowing. Against this background, two studies were conducted to investigate some psychological variables associated with whistleblowing intentions cycle. Results showed that perception of organizational injustice significantly increased employees' whistleblowing intentions. Neutralization of whistleblowing anxiety significantly enhanced the levels at which perception of organizational injustice increased whistleblowing intentions. Mediation tests showed that whistleblowing anxiety reduced employees' intentions to blow the whistle despite perceived injustice and neutralization of whistleblowing anxiety. In study 2, whistleblowers were significantly more apprehensive of the negative consequences of blowing the whistle than non-whistleblowers. Post-whistleblowing anxiety reduced employees' whistleblowing intentions while neutralization of whistleblowing anxiety increased their intentions to blow the whistle. Neutralization of whistleblowing anxiety defused post-whistleblowing anxiety and increased employees' intentions to blow the whistle against corruption. It was concluded that the employees would be willing to report wrongdoing repeatedly if they could adequately defuse the apprehension associated with whistleblowing intentions and provide justification for whistleblowing. Implications of the findings for theory, research, and practice are discussed*

**Keywords:** Anxiety, injustice, neutralization, whistleblowing cycle

## 1. Introduction

Whistleblowing, which is defined as the act of reporting wrongdoing within an organization to other individuals or organizations that could bring about a change (Schultz & Harutyunyan, 2015), has been identified as one of the effective ways of fighting corruption (Ogungbamila, 2014; Rehg, Miceli, Near & Van Scotter, 2008; Transparency International, 2010). It is important that corruption is reduced because it is detrimental to national, organizational and individual well-being (Heywood & Rose, 2014; Rodriguez, Siegel, Hillman & Eden, 2006; Svensson, 2005). A major short-coming of previous studies, which generally adopted the management-perspective to studying whistleblowing, is that less attention has been devoted to investigating whistleblowing through the eye of the whistleblower. Secondly, previous studies focused more on “why” (i.e. analysis of the content) and less on “how” (i.e. analysis of the process) employees whistle blow acts of corruption. In order to effectively enhance whistleblowing, especially in Nigeria, researchers need to adopt strategies that would

investigate the content and process of whistleblowing. The content and process approaches to studying whistleblowing may be effectively combined if the cycle of whistleblowing intentions is investigated from the perspective of the whistleblower.

Therefore, investigating whistleblowing intentions through the eye of the whistleblower might help in understanding the psychology of whistleblowers, which may enhance the content and process analyses of whistleblowing. Basically, this study combined the content and process approaches to studying whistleblowing by investigating psychological factors such as perception of organizational injustice, whistleblowing anxiety, and neutralization of whistleblowing anxiety that may be connected with the “why” and “how” employees engage and re-engage in whistleblowing. The outcome of this study would help the government and anti-corruption agencies to evolve intervention programmes that would address both the content and process aspects of whistleblowing. One aspect of such programmes may focus how to enhance the psychological factors that foster whistleblowing. The other aspect of the programmes may seek to strengthen the process and pace of whistleblowing.

Corruption may be a major challenge to the socio-economic and technological development of Nigeria, as funds meant for developmental purposes are misappropriated, embezzled, and diverted for the personal benefits of few individuals. Since whistleblowing has been identified as a veritable tool in the anti-corruption drive, the outcome of this study, as stated earlier, would help strengthen the pathways to encouraging whistleblowing, and indirectly deepening the anti-corruption crusade in Nigeria. Once the anti-corruption crusade has been effectively strengthened, Nigeria may be on a steady march to socio-economic and technological development. The whistleblowing drive in Nigeria may not be effectively strengthened without an adequate knowledge of the psychological content, process, and cycle of whistleblowing.

Corruption, which has been linked with low national, organizational and individual well-being (Heywood & Rose, 2014; Rodriguez *et al.*, 2006; Svensson, 2005), can be effectively reduced with efficient whistleblowing system (Ogunbamila, 2014). This is because when majority of the direct and indirect victims of workplace corruption decide to blow the whistle, corruption would be discouraged. Schultz and Harutyunyan (2015) defined whistleblowing as the act of reporting wrongdoing within an organization to other individuals or organizations that could bring about a positive change. Whistleblowing has been identified as one of the effective ways of curbing workplace corruption (Ogunbamila, 2014; Rehg *et al.*, 2008; Transparency International, 2010). Organizational ethical culture (Ahmad, Yunos, Ahmad & Sanusi, 2014; Zakaria, 2015), retaliation and incentives - moral, psychological, economic - (Cortina & Magley, 2003; Rehg *et al.*, 2008), asymmetric punishment (Basu, Basu & Cordella, 2016), and legal protection for blowing the whistle (OECD, 2011; Schultz & Harutyunyan, 2015) have been identified as some of the main factors that may motivate employees to report workplace corruption. As noted earlier, perception of organizational injustice may ignite employees’ intention to report acts of corruption over and over again, despite unfavorable organizational culture or climate, fear of retaliation, and inadequate legal protection for whistleblowers.

Going by the results of previous studies on whistleblowing (e.g. Heywood & Rose, 2014), a need to compliment the management- and macro-perspective to studying whistleblowing with an employee- and a micro-perspective becomes imperative. If whistleblowing intentions are investigated from the micro- and employee-perspective, a new way to understanding why employees may whistle-blow corruption may be opened. A major lacuna in the macro- and management-perspective to understanding whistleblowing is that it pays less attention to the

influence of perceived injustice, whistleblowing anxiety, and neutralization of whistleblowing anxiety in the cycle of whistleblowing intentions.

Perception of organizational injustice, which refers to employees' subjective feelings that the procedure of distributing work-related benefits and the quality of interpersonal treatment among employees meet some acceptable level of justice (Cropanzano, Byrne, Bobocel & Rupp, 2001; Felstiner, Abel & Sarat, 1980), has been identified as an important factor that may ignite justice-restoring behaviours such as corruption (Ogungbamila & Udegbe, 2014) and whistleblowing (Near & Miceli, 2015). Therefore, whistleblowing could be employees' ways of protesting or avenging perceived injustice and wrongdoing in the workplace (Gollwitzer, Meder & Schmitt, 2011; McCullough, Kurzban & Tabak, 2010).

However, perception of organizational injustice may not automatically lead to whistleblowing intentions. This may be because employees are often conscious of the social, organizational, and legal consequences of whistleblowing. As posited in the rational choice theory (Becker, 1968), aggrieved employees evaluate the cost, risks, and benefits of whistleblowing before engaging in it (Hu, Xu, Dinev & Ling, 2010). The anxiety created by the perceived negative imbalance in the cost-benefit analysis of whistleblowing may discourage the employees from whistle-blowing acts of corruption. The deterrence theory (Cook, 1982; Foltz, 2000; Gibbs, 1975) submitted that when the perceived benefits outweigh the cost, the employees have higher propensity to engage in whistleblowing and vice versa.

The theory of reasoned action (Ajzen & Fishbein, 1980) is also relevant in analyzing whistleblowing intentions. Ajzen and Fishbein (1980) theorized that the intention to engage in whistleblowing is determined by rational decisions based on subjective norms and personal attitudes towards whistleblowing in terms of whether the behaviour would lead to favorable or unfavorable outcomes (Airhihenbuwa & Obregon, 2000). Park and Levine (1999) explained that subjective norms cover the individual's appraisal of how relevant others would perceive and accept the intended behaviour. The outcome of these evaluations would determine whether or not the employee would implement the intended act of whistleblowing (Richardson, Wang & Hall, 2012).

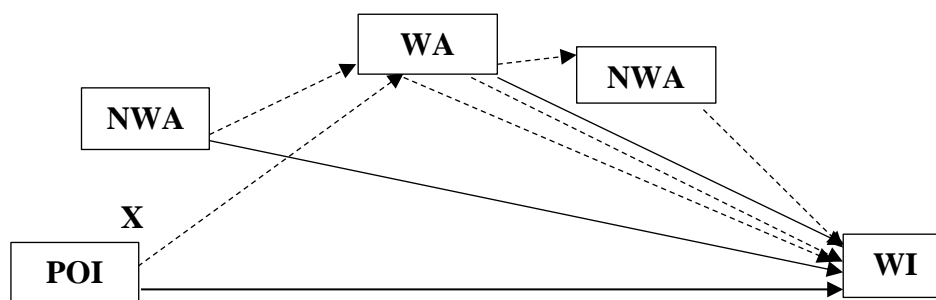
Therefore, the awareness of the social, organizational, and legal sanctions against whistleblowing may create whistleblowing anxiety in the aggrieved employees. Whistleblowing anxiety refers to feelings of tension, apprehension, guilt, shame, and fear in an individual as a result of the perceived consequences of and discrepancies between the act of whistleblowing and the socially, organizationally, or legally acceptable behaviour (Torrubia, Avila, Molto & Caseras, 2001). Before forming whistleblowing intentions, pre-whistleblowing anxiety may emanate from internalized deterrence. This form of anxiety may stem from the fear of retaliation that may be perpetrated by the victim of whistleblowing. Pre-whistleblowing anxiety may determine whether or not employees would form whistleblowing intentions. After engaging in whistleblowing, post-whistleblowing anxiety may result from guilt or fear of repeated retaliation. Post-whistleblowing anxiety may determine whether or not the employees would form new whistleblowing intentions following perceived negative effects of engaging in whistleblowing in the recent past.

The pre- and post-whistleblowing anxieties may have to be neutralized, using neutralization techniques, for the whistleblowing intentions to be strengthened. Neutralization refers to act of finding justification for unacceptable behaviour (Sykes & Matza, 1957). If the punishment anxieties are not sufficiently neutralized, the individual may be discouraged from prosecuting

the planned act of whistleblowing. In two studies, Ogunbamila (2017) reported that workplace neutralization increased the level at which perception of organizational injustice resulted in corrupt tendencies.

The submissions of extant theories and studies on the whistleblowing concentrate more on what motivates employees to form whistleblowing intentions such as perceived injustice (e.g. Cropanzano *et al.*, 2001) and the appraisal of the of the social and legal circumstances and implications of the intended behavior (e.g. Ajzen & Fishbein, 1980; Cook, 1982; Foltz, 2000; Gibbs, 1975; Sykes & Matza, 1957). According to the theories and studies, the outcomes of such evaluations may strengthen the processes of the whistleblowing (e.g. Felstiner *et al.*, 1980) in order to restore the balance of justice and or punish the wrongdoer. Extant literature also suggested that the results of the appraisal may hinder the whistleblowing processes (Felstiner *et al.*, 1980).

However, these theories and studies do not adequately explain the processes of whistleblowing intentions cycle, which the current research aimed to investigate in two studies. The main focus of study 1 was to determine the extent to which perception of organizational injustice, whistleblowing anxiety, and neutralization of whistleblowing anxiety predicted whistleblowing intentions. A conceptual framework, which summarizes the relationships among the study variables, is presented Figure 1.



**Figure 1: Hypothesized Relationships among the Study Variables**

**Note:** NWA = Neutralization of whistleblowing anxiety. POI = Perception of organizational injustice. WA = whistleblowing anxiety. WI = Whistleblowing intentions. Broken lines = mediated paths. Unbroken lines = direct paths. **X** = moderation effects of neutralization of whistleblowing anxiety on the relationship between perception of organizational injustice and whistleblowing intentions.

Based on the hypothesized relationships in Figure 1, the following hypotheses were tested.

- 1) Perception of organizational injustice will be significantly related with increased level of whistleblowing intentions.
- 2) Whistleblowing anxiety will be significantly related with reduced level of whistleblowing intentions.
- 3) Neutralization of whistleblowing anxiety will significantly moderate the relationship between perception of organizational injustice and whistleblowing intentions.
- 4) Whistleblowing anxiety will significantly mediate the relationship between perception of organizational injustice and whistleblowing intentions.
- 5) Whistleblowing anxiety will significantly mediate the relationship between neutralization of whistleblowing anxiety and whistleblowing intentions.

- 6) Neutralization of whistleblowing anxiety will significantly mediate the relationship between whistleblowing anxiety and whistleblowing intentions.

## 2. Method

### Design and Participants

This study adopted a cross-sectional survey design. Using a combination of purposive and convenience sampling techniques, 989 employees (Males = 523 or 52.9%; females = 466 or 47.1%) were sampled from Lagos State and Abuja, Nigeria. Lagos State and Abuja were selected because they are the commercial and political capitals of Nigeria, respectively. Therefore, employees in Lagos and Abuja may be more enlightened about and form whistleblowing intentions than employees in other parts of Nigeria. The ages of the respondents ranged between 18 and 60 years ( $M_{\text{age}} = 33.80$ ;  $SD = 5.57$ ). The participants had spent, at least, 1 year and a maximum of 32 years on the job ( $M = 5.16$ ;  $SD = 4.59$ ).

Five hundred and thirty seven (54.7%) of the respondents were working in public-sector organizations and 452 (45.3%) of them were employed in private-sector organizations. The respondents were asked to indicate their marital status. Their responses showed that 326 (33.0%) of them were single, 556 (56.2%) were married, 66 (6.7%) were divorced, 26 (2.6%) were separated, and 15 (1.5%) of them were widowed at the time of conducting this study. They were also requested to indicate their highest academic qualification. As indicated in their responses, 56 (5.9%) of the respondents did not have more than School Certificate, 276 (27.9%) had National Diploma (ND) or Nigeria Certificate in Education (NCE), 414 (41.9%) had Higher National Diploma (HND) or first degree, and 241 (24.3%) had postgraduate degree.

### Instruments

**Perception of organizational injustice.** This was measured with a 13-item scale designed to assess the level of perceived equity in the procedure and distribution of rewards as well as the quality of interpersonal relationship employees enjoy in the organization. This measure of the 3 major components of injustice (interpersonal, distributive, and procedural injustice) was pooled together from Colquitt, Conlon, Wesson, Porter, and Ng's (2001), Price and Mueller's (1986), and Rupp and Cropanzano's (2002) scales, respectively. Sample items include: "Are you treated with respect in your workplace?" (Interpersonal injustice); "Are you fairly rewarded in your workplace considering your work responsibilities" (distributive injustice); and "Does your organization have fair policies" (procedural injustice). Ogungbamila and Udegbe (2014) and Ogungbamila (2017) reported Cronbach alpha coefficients of 0.77 and 0.81, respectively for the overall scale with Nigerian samples. In the present study, the scale had Cronbach's alphas of 0.80 and 0.83, respectively in the pilot and final studies. The instrument was scored in such a way that as respondents who scored up to and above the mean on POIS felt unjustly treated in the organization and vice versa.

**Whistleblowing anxiety.** Whistleblowing anxiety is similar to the apprehension in feelings and thought experienced by an individual in the course of engaging in acts that may elicit negative reactions, condemnation, and punishments from others, the organization, or the society. However, whistleblowing anxiety is different because it focuses on the victim of unacceptable, corrupt or punishable behaviors. Ogungbamila (in press) developed the *Punishment Anxiety Scale* (PAS). It is a 21-item scale designed to measure the thoughts and feelings of apprehension, experienced by perpetrators of wrongdoing (e.g. crime or corruption), that emanate from the perceived punishment connected with the act.



Since whistleblowing focus on the apprehension associated with the act of reporting a wrongdoing, the items of the PAS were adapted to reflect whistleblowing anxiety. For example, “The thought of the penalty or shame that comes with engaging in a wrongdoing makes me jittery.” was changed to “The thought of reporting in a wrongdoing makes me jittery.” On the 21-item *Whistleblowing Anxiety Scale* (WAS), the respondents were instructed as follows: “The statements below describe how employees usually feel when they plan to report a wrongdoing. Please, read each statement carefully and indicate the extent to which it describes your feelings when you plan to report a wrongdoing in your organization. Please, tick one of the numbers in front of each statement to indicate the extent to which the statement describes your feeling. The numbers stand for: 0 = not at all; 1 = a little bit so; 2 = moderately so; 3 = quite so; 4 = very much so; 5 = extremely so”.

Sample items include: “I don’t get frightened by the thought of reporting a wrongdoing” (reversed scored), and “I feel nervous when I’m about to report a wrongdoing”. Ogunbamila (in press) reported a Cronbach’s alpha of 0.84 for PAS. The results of the pilot and main studies indicated that WAS had Cronbach’s alpha coefficients of 0.76 and 0.81 respectively. Scores on WAS were interpreted in such a way that employees who scored up to or higher than the mean were highly apprehensive in reporting a wrongdoing while those who scored below the mean were less apprehensive in reporting a wrongdoing in the workplace.

**Neutralization of whistleblowing anxiety.** The neutralization technique that may be deployed against pre- or post- whistleblowing anxiety may be uniquely different from the general techniques that are used to defuse the punishment anxieties in crime- and corruption-related situations. The fears of whistleblowers centre more on retaliation from the perpetrators of corruption. Whistleblowers also try to resolve the conflict/dissonance between their moral obligations to the organization and society, on the one hand; and the need to maintain cordial relationships with and protect corrupt friends, associates, or organization, on the other hand. A corrupt employee, who in this case, is an actor, uses workplace neutralization techniques to defuse the punishment anxiety associated with the perceived censor against his/ her intended corrupt act (Ogunbamila, 2017).

Ogunbamila’s (2017) Workplace Neutralization Scale would not suffice because it is a measure of cognitive techniques used by employees to make their intended acts of corruption acceptable. The whistleblowers, on the other hand, are employees who felt directly or indirectly affected by the acts of corruption perpetrated by others; thereby felt morally convinced enough to raise a voice against it. The possibility of retaliation actions, social resentment, and other organizational and legal sanctions against whistleblowing may create punishment anxiety in the whistleblower. Since whistleblowers usually perceive themselves as members of the collective victims of corruption, there was a need to develop a new measure of neutralization techniques that reflect how such employees reduce the discouraging feelings and thoughts against whistleblowing.

The Thought Control Questionnaire - TCQ (Wells & Davies, 1994) could not fit the need of the neutralization measure desired for the purpose of this study. TCQ was designed to assess the techniques used by individuals diagnosed with anxiety disorders (such as obsessive-compulsive disorder, generalized anxiety disorder and post-traumatic stress disorder), depression, and hypochondriasis to control intrusive and subjectively uncontrollable thoughts (Wells & Davies, 1994). Since this type of anxiety considered in the present study has no clinical manifestation and is not linked with psychological disorder, which the TCQ measures, the *Whistleblower’s Anxiety Neutralization Scale* was developed.

In developing the *Whistleblower's Anxiety Neutralization Scale* (WANS), a pool of 27 items were generated based on structured interview with 5 employees who had reported some wrongdoings in their organizations in the last two weeks. Two weeks was used as an inclusion criterion to ensure that the respondents vividly remembered the techniques of neutralization they used to handle the fear of punishment and retaliation against whistleblowing. Among other things, they were asked to indicate whether they felt apprehensive when they felt the need to report such wrongdoing, why they felt apprehensive, what techniques they used to neutralize the unpleasant feelings and thoughts. Their responses indicated that they defuse the anxiety by dwelling on moral and religious belief, perceived harm of the wrongdoing to individuals and the society, blaming the wrongdoer, appreciation, and the hope of protection against retaliation.

The 27 items were administered with other instruments in the study to 127 employees. They were asked to indicate, among other things, if they had reported a wrongdoing in their organization recently. Only 16 employees (5 females; 11 males) had reported, at least, one wrongdoing in their organizations recently. They were instructed as follows: "In the course of reporting a wrongdoing people experience some unpleasant feelings and thoughts. The following are statements people often use to describe what they do to reduce or control such feelings and thoughts that may discourage them from reporting a wrongdoing. Please, read each statement carefully and indicate how often you use the technique expressed in the statement by ticking one of the numbers in front of each statement. The numbers stand for: 0 = Never; 1 = a little; 2 = moderately; 3 = quite often; 4 = most of the time; 5 = always". The clause "When I have unpleasant feelings and thoughts about reporting a wrongdoing," at the beginning of the list of items that made up the scale was designed to focus the attention of the respondent on how he/she handled the anxiety associated with the intentions to report whistleblowing.

The results of the item analysis indicated that 7 items were not valid. The removal of the 7 items increased the Cronbach's alpha coefficients from an average of 0.56 to 0.79. Consequently, the remaining 20 items formed the final Whistleblower's Anxiety Neutralization Scale (WANS). Sample items included: "I remind myself that my moral upbringing does not support wrongdoing", "I remind myself that a wrongdoer deserves to be punished", and "I remind myself that someone somewhere would protect me against the wrongdoers". In the final study, WANS had a Cronbach's alpha of 0.86. Scores on WANS were interpreted in such way that high scores indicated that the respondents engaged in neutralization techniques to reduce the anxiety associated with their intention to blow the whistle against corruption in their organization. Those whose scored below the mean on WANS showed low level of neutralization.

**Whistleblowing intentions.** The participants' level of whistleblowing intentions were measured with Park and Blenkinsopp's (2009) *Internal and External Whistleblowing Intentions Scale* (IEWIS). It was an 8-item instrument designed to assess the employees' willingness to report wrongdoings in their organizations through internal (Internal whistleblowing) or external (External whistleblowing) channels. Each item was preceded with the statement "If I notice any wrongdoing in this organization, I will ..." The participants rated their responses on an 8-point Likert scale: 0 = not at all, 1 = very much unlikely; 2 = very unlikely; 3 = unlikely; 4 = likely 5 = very likely; 6 = very much likely; 7 = certainly.

Sample items include: "If I notice any wrongdoing in this organization, I will report it to the appropriate persons within the organization" (Internal Whistleblowing) and "If I notice any

wrongdoing in this organization, I will report it to the appropriate authorities outside of the organization” (External Whistleblowing). Park and Blenkinsopp (2009) reported Cronbach’s alpha values of 0.88 and 0.86 for the internal whistleblowing and external whistleblowing subscales, respectively. In the presented study, the overall measure of the whistleblowing intentions scale was used in order to assess the overall willingness of the respondents to report wrongdoing. The overall scale had Cronbach’s alpha values of 0.85 and 0.89, respectively among samples in the pilot and final studies. The instrument was scored in such a way that employees intentions to report wrongdoings increased as their scores on the IEWIS increased.

### **Procedure**

A pilot study that involved 127 employees (public sector = 67; private sector = 60) was conducted to validate the instruments. They responded to the questionnaire after adequate rapport had been established and confidentiality had been guaranteed. Results showed that the measures were related but distinct with correlation coefficients ranging from 0.20 (WAS and WANS) to 0.36 (POIS and IEWIS).

During the final study, permission was obtained from the appropriate authorizes in each of the selected public and private sector organizations. The major aim of the study was explained to the prospective participants in each of the selected organizations. They were made to understand that the study would pose no threat to their physical and psychological well-being. They were informed that participation in the study was purely voluntary and that they had the right to withdraw their participation whenever they felt uncomfortable as the study progressed. For further enquiries, the phone number of the principal researcher was included on the questionnaire. Thereafter, the informed consent of the participants was obtained. Questionnaires were distributed to employees who were available and were willing to participate in the study. In distributing the questionnaires, 6 research assistants (Lagos State = 3; Abuja = 3) were employed, trained, and adequately supervised. Data collection spanned 8 weeks (3<sup>rd</sup> September to 26<sup>th</sup> October, 2018). Out of the 1,130 questionnaires distributed, 989 were duly completed and found usable for data analysis.

### **Data analysis**

A 3-step hierarchical multiple regression analysis was conducted to test hypotheses 1 to 3 of study 1. Hypotheses 4 to 6 of study 1 were tested using a combination of Baron and Kenny’s (1986) and Sobel’s (1982) analyses.

## **3. Results Of Study 1**

### **Test of Relationships among Important Variables in the Study**

The Pearson Product Moment Correlations were conducted to assess the type of relationships that exist among perception of organizational injustice, whistleblowing anxiety, neutralization of whistleblowing anxiety, and whistleblowing intentions. The results are presented in Table 1.



**Table1: Summary of Mean, SD, and inter-variable Correlations**

Variables	1	2	3	4	5	6	7	8	9	10
1. Age	1									
2. Job tenure	.08*	1								
3. Gender	-.07*	.01	1							
4. Marital status	.09*	.32**	.08**	1						
5. Academic qualification	.04	.17**	.01	.19**	1					
6. Type of organization	.03	.25**	-.04	.13**	.14**	1				
7. Perception of organizational injustice	-.15**	-.01	-.03	.02	-.03	.16**	1			
8. Whistleblowing anxiety	-.07*	-.09**	-.06	-.01	-.08*	-.03	-.39***	1		
9. Neutralization of whistleblowing anxiety	-.10**	-.01	-.03	.08*	-.01	.08**	.42***	-.52***	1	
10. Whistleblowing intentions	-.11**	-.09**	-.07*	-.03	-.04	-.04	.68***	-.77***	.58***	1
<b>M</b>	<b>33.80</b>	<b>5.16</b>	-	-	-	-	<b>41.14</b>	<b>48.64</b>	<b>33.06</b>	<b>34.07</b>
<b>SD</b>	<b>5.57</b>	<b>4.59</b>	-	-	-	-	<b>9.46</b>	<b>11.69</b>	<b>8.58</b>	<b>8.88</b>

**Note:** \*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ .  $N = 989$ . Gender was coded Male = 0; Female = 1. Marital status was coded Single = 0; Married = 1; Divorced = 2; Separated = 3; Widowed = 4. Academic qualification was coded Not More Than School Certificate = 0; ND/NCE = 1; HND/First degree = 2; Postgraduate degree = 3. Type of organization was coded 0 = private; 1 = public.

As shown in Table 1, perception of organizational injustice was significantly related with whistleblowing intentions in such a way that the more employees felt unjustly treated in the organization, the more they were likely to report wrongdoings [ $r(987) = .68, p < .001$ ]. When employees felt apprehensive about reporting wrongdoings that occurred in the organization their intentions to report wrongdoings reduced significantly [ $r(987) = -.77, p < .001$ ]. However, when employees were able to justify the need to report wrongdoings in their organization they showed higher likelihood of reporting wrongdoings that occurred in their organization [ $r(987) = .58, p < .001$ ].

Table 1 shows that whistleblowing anxiety reduced as employees' level of perception of organizational injustice increased [ $r(987) = -.39, p < .001$ ]. That is, employees do not experience apprehension in the course of reporting wrongdoings when they felt unjustly treated in the organization. However, perception of organizational injustice seemed to provide opportunities for justifying the intention to report wrongdoings as neutralization of whistleblowing anxiety increased with perception of organizational injustice [ $r(987) = .42, p < .001$ ]. Neutralization of whistleblowing anxiety was inversely related with whistleblowing anxiety [ $r(987) = -.52, p < .001$ ]. This implies that when employees use cognitive techniques to justify the need to report wrongdoers the level of apprehension felt in a bid to report wrongdoings decreased significantly.

### Tests of Hypotheses 1 to 3 of Study 1

Hypotheses 1 to 3 were tested by conducting a 3-step hierarchical multiple regression analysis. In the first step, age, job tenure, gender, marital status, academic qualification, and type of organization were added to the model. The independent effects of the perception of organizational injustice, whistleblowing anxiety, and neutralization of whistleblowing anxiety

were added to the model in second step. In the third step, the moderation effects of neutralization of whistleblowing anxiety on the relationship between perception of organization injustice and whistleblowing intentions were added to the model. In creating the moderation effects, the cross product of the measures of perception of organizational injustice and neutralization of whistleblowing anxiety was used in the analysis. The results are presented in Table 2.

**Table 2: Hierarchical Multiple Regression on Perception of Organizational Injustice, Whistleblowing Anxiety, Neutralization of Whistleblowing Anxiety, and Whistleblowing Intentions**

Model	$\beta$	$t$	$R$	$R^2$	$\Delta R^2$	$F$
<b>Step 1 (Socio-demographic variables)</b>	-	-	.14	.02	.02	3.12**
Age	-.10	-2.30*				
Job tenure	-.03	-.57				
Gender	-.07	-2.29*				
Marital status	-.03	-.88				
Academic qualification	-.02	-.61				
Type of organization	-.01	-.33				
<b>Step 2 (Addition of predictor variables)</b>	-	-	.22	.05	.03	5.30***
Age	-.06	-1.17				
Job tenure	-.05	-1.23				
Gender	-.06	-1.93				
Marital status	-.01	-.38				
Academic qualification	-.02	-.64				
Type of organization	-.01	-.39				
<b>Predictor variables</b>						
Perception of organizational injustice	.16	4.79***				
Whistleblowing anxiety	-.13	-3.11**				
Neutralization of whistleblowing anxiety	.10	2.31*				
<b>Step 3 (Addition of the moderation effects)</b>	-	-	.30	.09	.04	9.24***
Age	-.07	-1.58				
Job tenure	-.03	-.71				
Gender	-.05	-1.73				
Marital status	-.03	-.87				
Academic qualification	-.03	-.89				
Type of organization	-	-.08				
	.003					
Perception of organizational injustice	.19	6.79***				
Whistleblowing anxiety	-.15	-3.91***				
Neutralization of whistleblowing anxiety	.13	3.32**				
<b>Moderation effects</b>						
Perception of org. injustice x Neutralization of whistleblowing anxiety	.25	12.31***				

**Note:** \*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ .  $N = 989$ . Gender was coded Male = 0; Female = 1. Marital status was coded Single = 0; Married = 1; Divorced = 2; Separated = 3; Widowed = 4. Academic qualification was coded Not More Than School Certificate = 0; ND/NCE = 1; HND/First degree = 2; Postgraduate degree = 3. Type of organization was coded 0 = private; 1 = public.

The results in Table 2 indicate that age and gender had significant relationships with whistleblowing intentions. The intentions to report wrongdoings reduced as employees'

ages increased ( $\beta = -.10, t = -2.30, p < .05$ ). Males showed higher tendencies to report wrongdoings in the workplace than females ( $\beta = -.07, t = -2.29, p < .05$ ). Other socio-demographic variables investigated in this study did not exert significant influence on employees' intentions to report wrongdoings. Job tenure, marital status, academic qualification and the type of organization (private or public) where an employee worked did not determine whether or not he/ she would report a wrongdoing in the organization. However, all the socio-demographic variables contributed 2% ( $R = .14, \Delta R^2 = .02, F = 3.12, p < .01$ ) to the observed changes in employees' intentions to blow the whistle when they notice any wrongdoing in the organization.

When the predictor variables (perception of organizational injustice, whistleblowing anxiety, and neutralization of whistleblowing anxiety) were added to the model in step 2 of the analysis, the  $R$  value increased from .14 to .22. The predictor variables contributed 5% to the changes in employees' intentions to report wrongdoings in their organization ( $R = .22, \Delta R^2 = .03, F = 5.30, p < .001$ ). At the individual level, perception of organizational injustice was significantly related with increased intentions to report wrongdoings in the organization ( $\beta = .16, t = 4.97, p < .001$ ). This implies that the more employees felt unjustly treated in the organization the more their intentions to report wrongdoings increased. This result provided support for hypothesis 1. As predicted in hypothesis 2, whistleblowing anxiety significantly reduced employees' intentions to report wrongdoings ( $\beta = -.13, t = -3.11, p < .01$ ). This shows that when employees felt apprehensive and uncomfortable over their intentions to report a wrongdoing in their organization, they are unlikely to report such wrongdoing. Hypothesis 2 of study 1 is supported by these results.

As a prelude to testing hypothesis 3 of study 1, the independent effects of neutralization of whistleblowing anxiety on whistleblowing intentions were determined. As indicated in Table 2, when employees had the opportunity to defuse the apprehensions associated with the intentions to report a wrongdoing, the possibility of reporting wrongdoings increased significantly ( $\beta = .10, t = -2.31, p < .05$ ). The moderated effects of neutralization of whistleblowing anxiety on the relationship between perception of organizational injustice and whistleblowing intentions were included in step 3 of the analysis. Results showed that neutralization of whistleblowing anxiety significantly increased the level at which perception of organizational injustice culminated in whistleblowing intentions ( $\beta = .25, t = 12.31, p < .001$ ).

The addition of the moderated effects increased the  $R$  value from .22 to .30 and contributed 9% to the observed changes in employees' whistleblowing intentions ( $R = .30, \Delta R^2 = .04, F = 9.24, p < .001$ ). The beta values of the independent effects of perception of organizational injustice and neutralization of whistleblowing anxiety were also compared with the moderated effects of neutralization of whistleblowing anxiety on the relationship between perception of organizational injustice and whistleblowing intentions. Before the moderated effects, perception of organizational injustice had a *beta* value of .16 and neutralization of whistleblowing anxiety had a *beta* value of .10. However, the effects were more than doubled with the introduction of the moderated effects into the model. This implies that when employees, who felt unjustly treated in an organization, had the opportunity to defuse the feelings of apprehension emanating from whistleblowing intentions, their intentions to report a wrongdoing became strengthened. Going by these results, hypothesis 3 of study 1 was supported.

### Additional Analysis

A simple regression analysis was conducted to assess the extent to which perception of organizational injustice predicted neutralization of whistleblowing anxiety. Results show that when employees felt that the organization and other organization members did not provide enough opportunities to enjoy quality interpersonal relationships and fair reward system in the workplace, they tended to use cognitive resources to defuse the apprehensions associated with whistleblowing and justify their whistleblowing intentions ( $\beta = .32, t = 10.44, p < .001$ ).

### Test of Hypotheses 4 to 6 of Study 1

In order to test each of hypotheses 4 to 6, three sets of Baron and Kenny' (1986) and Sobel's (1982) analyses were conducted. For the Baron and Kenny's test, four regression analyses were conducted. In the first set, the extent to which perception of organizational injustice predicted whistleblowing intentions (outcome variable), without including whistleblowing anxiety, was determined. The level at which perception of organizational injustice led to whistleblowing intentions, when whistleblowing anxiety was included in the model, was also determined. The level at which perception of organizational injustice predicted whistleblowing anxiety (mediator variable) was assessed. Finally, the extent to which whistleblowing anxiety predicted whistleblowing intentions was tested.

In the second set, the extent to which neutralization of whistleblowing anxiety predicted whistleblowing intentions (outcome variable), without including whistleblowing anxiety, was determined. We also determined the extent to which neutralization of whistleblowing anxiety predicted whistleblowing intentions, when whistleblowing anxiety was included in the model. The level at which neutralization of whistleblowing anxiety predicted whistleblowing anxiety (mediator variable) was assessed. In the last analysis, the extent to which whistleblowing anxiety predicted whistleblowing intentions was tested.

In the third set, at first, we assessed the extent to which whistleblowing anxiety predicted whistleblowing intentions (outcome variable), without including neutralization of whistleblowing anxiety, was determined. Secondly, we measured the level at which whistleblowing anxiety predicted whistleblowing intentions, when neutralization of whistleblowing anxiety was included in the model. In the third regression analysis, we assessed the level at which whistleblowing anxiety predicted neutralization of whistleblowing anxiety (mediator variable). Lastly, we analyzed the extent to which neutralization of whistleblowing anxiety predicted whistleblowing intentions. The results are presented in Table 3 and Figures 2 to 4.

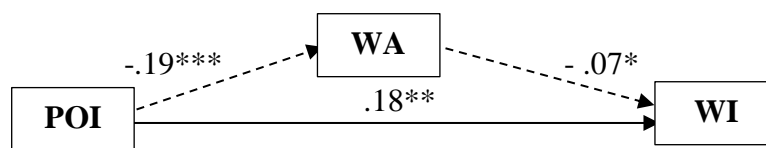
**Table 3: Summary of Baron and Kenny's Mediation Test on the Connections of Perception of Organizational Injustice, Whistleblowing Anxiety, and Neutralization of Whistleblowing Anxiety with Whistleblowing Intentions**

Predictors	Direct and Indirect Paths	$\beta$	$t$	$R^2$	$\Delta R^2$
Perception of organizational injustice	POI to WA	-.19	-6.19***		
	POI to WI (without WA)	.18	5.76**	.033	
	POI to WI (with WA)	-.17	-5.43**	.034	.001
	WA to WI	-.07	-2.18*		
Neutralization of whistleblowing anxiety	NWA to WA	-.42	-14.48***		
	NWA to WI (without WA)	.08	2.64**	.008	
	NWA to WI (with WA)	-.06	-1.74	.006	.002
	WA to WI	-.07	-2.18*		

Whistleblowing anxiety	WA to NWA	-.42	-14.48***		
	WA to WI (without NWA)	-.07	-2.18*	.008	
	WA to WI (with NWA)	-.04	-1.25	.005	.003
	NWA to WI	.08	2.64**		

**Note:** \*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ .  $N = 989$ . POI = Perception of organizational injustice. WA = Whistleblowing anxiety. WI = Whistleblowing intentions. NWA = Neutralization of whistleblowing anxiety.

Table 3 shows that when whistleblowing anxiety was removed from the model connecting perception of organizational injustice and whistleblowing intentions, employees who felt unjustly treated, reported significant intentions to report wrongdoings in their organization ( $\beta = .18, t = 5.76, p < .01$ ). The intentions of the employees to report wrongdoings reduce from .18 to -.17, when whistleblowing anxiety was included in the model testing the connections between perception of organizational injustice and whistleblowing intentions ( $R^2 = .034, \Delta R^2 = .001$ ). The inclusion of whistleblowing anxiety in the model connecting perception of organizational injustice and whistleblowing intentions changed the direction of the relationship from positive to negative. Perception of organizational injustice was significantly related with reduced level of whistleblowing anxiety ( $\beta = -.19, t = -6.19, p < .001$ ). Whistleblowing anxiety significantly reduced employees' intentions to report wrongdoings in their organizations ( $\beta = -.07, t = -2.18, p < .05$ ). A graphical representation of the results is shown in Figure 2.



**Note:** \*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ . POI = Perception of organizational injustice. WA = Whistleblowing anxiety. WI = Whistleblowing intentions.

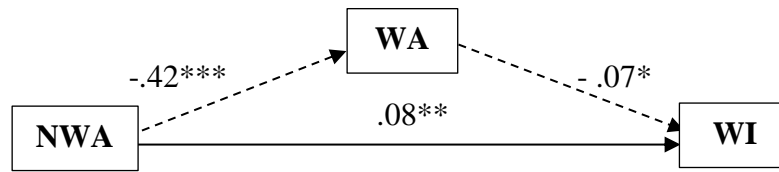
**Figure 2: Summary of Mediation Analysis on Perception of Organizational injustice and Whistleblowing Intentions**

Going by Baron and Kenny's (1986) position, whistleblowing anxiety suppressed employees' intentions to report wrongdoings. This implies that high level of anxiety and apprehension reduced employees' intentions to report a wrongdoing when they felt unjustly treated in the organization.

The removal of whistleblowing anxiety from the model connecting neutralization of whistleblowing anxiety and whistleblowing intentions, showed that employees, who defused the anxiety associated with the intentions to reported wrongdoings, showed significant intentions to report wrongdoings in their organization ( $\beta = .08, t = 2.64, p < .01$ ). However, when whistleblowing anxiety was included in the model testing the connections between neutralization of whistleblowing anxiety, neutralization of whistleblowing anxiety did not significantly predict whistleblowing intentions ( $\beta = -.06, t = -1.74, R^2 = .006, \Delta R^2 = .002, p > .05$ ). In addition to that, the inclusion of whistleblowing anxiety in the model connecting neutralization of whistleblowing anxiety and whistleblowing intentions changed the direction of the relationship from proportionate to inverse. Neutralization of whistleblowing anxiety significantly reduced whistleblowing anxiety ( $\beta = -.42, t = -14.48, p < .001$ ). Employees' intentions to report wrongdoings in



their organizations significantly reduced as their level of whistleblowing anxiety increased ( $\beta = -.07, t = -2.18, p < .05$ ). Figure 3 summarizes the results.

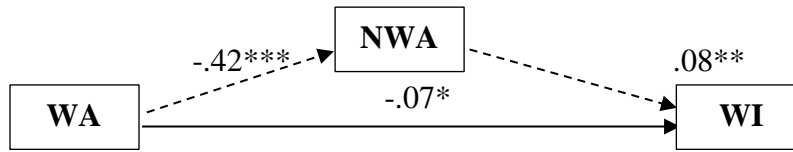


**Note:** \*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ . NWA = Neutralization of whistleblowing anxiety. WA = Whistleblowing anxiety. WI = Whistleblowing intentions.

**Figure 3: Summary of Mediation Analysis on Neutralization of Whistleblowing Anxiety and Whistleblowing Intentions**

The results in Table 3 and Figure 3 met Baron and Kenny’s (1986) conditions for ascertaining mediation. Going by these results, when employees are unable to adequately reduce the anxiety and apprehension associated with whistleblowing intentions, they would have low intentions of reporting wrongdoings in their organization.

The results in Table 3 indicate that the non-inclusion of neutralization of whistleblowing anxiety, in the model connecting whistleblowing anxiety and whistleblowing intentions, led to significantly high intentions to report wrongdoings among the employees ( $\beta = -.07, t = -2.18, p < .05$ ). However, whistleblowing anxiety did not significantly predict employees’ intentions to report wrongdoings, when neutralization of whistleblowing anxiety was included in the model testing the connections between whistleblowing anxiety and whistleblowing intentions ( $\beta = .04, t = 1.25, R^2 = .005, \Delta R^2 = .003, p > .05$ ). The direction of the relationship between whistleblowing and whistleblowing intentions changed from negative to positive, when the effects of whistleblowing anxiety was included in the model testing the relationship between neutralization of whistleblowing anxiety and whistleblowing intentions. Whistleblowing anxiety significantly led to a low level of neutralization of whistleblowing anxiety among employees ( $\beta = -.42, t = -14.48, p < .001$ ). Neutralization of whistleblowing anxiety significantly increased employees’ intentions to report wrongdoings in their organizations ( $\beta = .08, t = 2.64, p < .01$ ). Figure 4 provides a graphical picture of the results.



**Note:** \*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ . WA = Whistleblowing anxiety. NWA = Neutralization of whistleblowing anxiety. WI = Whistleblowing intentions.

**Figure 4: Summary of Mediation Analysis on Whistleblowing Anxiety and Whistleblowing Intentions**

These results in Table 3 and Figure 4 show that neutralization of whistleblowing anxiety played a partial suppressive role in the relationship between whistleblowing anxiety and whistleblowing intentions (Baron & Kenny, 1986). This is because one of the mediated paths is negative and the other is positive while the direct path is negative. This is an indication that once employees are able to defuse the feelings of apprehension that herald their intentions to blow the whistle, their intentions to report wrongdoings in their organizations would be strengthened.

Though the results in Table 3 and Figures 2 to 4 met Baron and Kenny's (1986) conditions for ascertaining mediation, the strength of mediation could not be measured, since the mediator variable suppresses the relationship between the predictor and the outcome (MacKinnon, Lockwood, Hoffman, West, & Sheets, 2002; Ogungbamila & Olusa, 2016). Therefore, the results in Table 3 did not provide adequate evidence in support of hypotheses 4 to 6 of study 1.

Against this background, 3 sets of Sobel's (1982) test were performed on the data. Each analysis involved the division of the suppressed path ( $ab$ ) by its standard error ( $SE_{ab}$ ). The results are shown in Table 4.

**Table 4: Summary of Sobel's Test on the Suppressive Roles of Whistleblowing Anxiety and Neutralization of Whistleblowing Anxiety**

Predictor	Mediator	Suppressed paths ( $ab$ )	$SE_{ab}$	$z$
Perception of organizational injustice	Whistleblowing anxiety	.013	.001	13.00***
Neutralization of whistleblowing anxiety	Whistleblowing anxiety	.029	.002	14.50***
Whistleblowing anxiety	Neutralization of whistleblowing anxiety	.034	.003	11.33***

**Note:** \*\*\*  $p < .001$ .  $N = 989$ .

The results in Table 4 indicate that whistleblowing anxiety significantly reduce the intentions of employees to report wrongdoings despite the perception of organizational injustice (Sobel  $z = 13.00$ ,  $p < .001$ ). This shows that whistleblowing anxiety discouraged employees from reporting wrongdoings in their organization. Hypothesis 4 was, therefore, supported by the results in Tables 3 and 4. Similarly, the results in Tables 3 and 4 provided support for hypothesis 5 of study 1. When employees were unable to effectively defuse the apprehension emanating from the intention to blow the whistle they reported low whistleblowing intentions (Sobel  $z = 14.50$ ,  $p < .001$ ). This implies that whistleblowing

anxiety significantly suppressed the level at which neutralization of whistleblowing anxiety increased whistleblowing intentions.

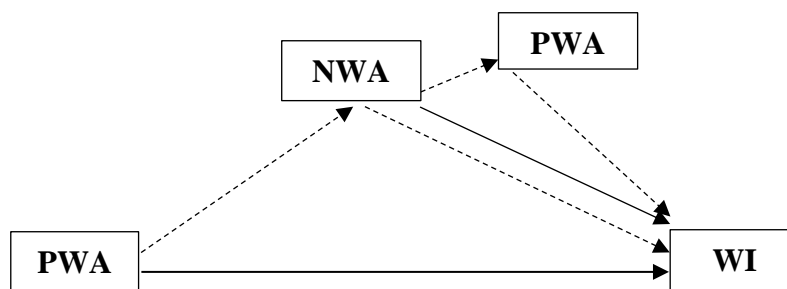
Lastly, the results in Tables 3 and 4 confirmed hypothesis 6 of study 1. As expected, neutralization of whistleblowing anxiety significantly mediated the relationship between whistleblowing anxiety and whistleblowing intentions (Sobel  $z = 11.33, p < .001$ ). As shown in Table 3, whistleblowing anxiety had a significant inverse relationship with neutralization of whistleblowing anxiety while neutralization of whistleblowing anxiety had a significant positive relationship with whistleblowing intentions. This indicates that employees' intentions to report wrongdoings became strengthened when they were able to defuse the anxiety in the wake of the intentions to blow the whistle.

Study 1 has generally shown that neutralization of whistleblowing anxiety and perception of organizational injustice significantly increased employees' intentions to report wrongdoings. However, whistleblowing anxiety reduced employees' intentions to blow the whistle. In essence, study 1 tested the first half of the whistleblowing intentions cycle.

### 3. Study 2

Fear of retaliation and punishment for reporting a wrongdoing could discourage a whistleblower from blowing the whistle again (Cortina & Magley, 2003; Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 2015; Rehg *et al.*, 2008). The whistleblower may experience post-whistleblowing anxiety, which might be a new wave of apprehensive thoughts and feelings dotted with intricate combination of fear of retaliation, sadness, guilt, nervousness, worry and confusion. If the post-whistleblowing anxiety is strong enough, it may discourage the whistleblower from blowing the whistle again and he or she may keep silence in the face of wrongdoings in the organization (Knoll & van Dick, 2013; Pinder & Harlos, 2001).

However, if the employee is able to neutralize the post-whistleblowing anxiety and justify the need to blow the whistle, his or her intentions to re-engage in whistleblowing may be strengthened. Against this background, study 2 tested whether employees who blew the whistle would be willing to blow it again. In other words, study 2 investigated the second half of the whistleblowing intentions cycle. Figure 5 summarizes the aims of study 2.



**Note:** PWA = Post-whistleblowing anxiety. NWA = Neutralization of whistleblowing anxiety. WI = Whistleblowing intentions.

**Figure 5: Hypothesized Relationships among the Variables in Study 2**

## Hypotheses

Based on the hypothesized relationships in Figure 5, the following hypotheses were tested.

- 1) Employees who blew the whistle will report a significantly higher level of post-whistleblowing anxiety than those who did not blow the whistle.
- 2) Post-whistleblowing anxiety will significantly be related with low level of whistleblowing intentions.
- 3) Whistleblowing intentions will significantly increase with neutralization of whistleblowing anxiety.
- 4) Neutralization of whistleblowing anxiety will significantly mediate the relationship between post-whistleblowing anxiety and whistleblowing intentions.
- 5) Post-whistleblowing anxiety will significantly mediate the relationship between neutralization of whistleblowing anxiety and whistleblowing intentions.

## Method

### Design and Participants

Study 2 was a cross-sectional study that involved 746 employees (private sector organization = 227 or 30.4%; public sector organization = 519 or 69.6%) sampled from 12 private and 9 public sector organizations in Lagos State and Abuja, Nigeria.

Since the independent variable of study 2 was post-whistleblowing anxiety, this section of the description of the participants focused the 89 employees (55 males; 34 females) who witnessed corruption and engaged in whistleblowing in the last 12 months. Their ages ranged between 18 and 60 years ( $M_{age} = 35.02$ ;  $SD = 8.18$ ) and had spent an average of 9.08 years on the job (range = 3 to 34 years;  $SD = 4.04$ ). This category of respondents also indicated their marital status. From the report, 25 of the respondents (28.1%) were single, 34 of them (38.2%) were married, 9 (10.1%) were divorced, 8 (9%) were separated, and 13 (14.6%) were widowed. They also reported their highest academic qualification. Their answers showed that 20 (22.5%) of them did not have more than School Certificate, 27 (30.3%) had up to National Diploma (ND) or Nigeria Certificate in Education (NCE), 34 (38.2%) had Higher National Diploma (HND) or first degree, and 8 (9%) of them had postgraduate degree.

In the case of the 657 employees (254 males; 403 females) who witnessed but did not engage in whistleblowing in the last 12 months, their ages averaged 39.11 ( $SD = 6.23$ ). They spent between 2 to 28 years on the job ( $M = 11.02$  years;  $SD = 3.44$ ). In terms of marital status, 206 (31.4%) were single, 269 (40.9%) were married, 72 (11%) were divorced, 65 (9.9%) were separated, and 45 (6.8%) were widowed. This category of respondents also varied in terms of academic qualification as 130 (19.8%) of them had School Certificate, 187 (28.5%) had ND or NCE, 246 (37.4%) had HND or first degree, and 94 (14.3%) had postgraduate degree.

### Instruments

**Post-whistleblowing anxiety.** In order to measure the anxiety that comes after an employee reported a wrongdoing, 12 new items were added to the 21-item *Whistleblowing Anxiety Scale*. The 12 new items focused guilt, remorsefulness, dejection, sadness, shame, and depression in thoughts (6 items) and feelings (6 items). The Post-whistleblowing Anxiety Scale (PWAS) comprised 33 items, which included the 21 items that were adapted from the WAS to reflect the apprehensive thought, fear, and feelings that come after reporting a wrongdoing. For example, “The thought of reporting a wrongdoing makes me jittery” of the Whistleblowing Anxiety Scale was changed to “The thought that I reported a

wrongdoing recently makes me jittery” on the Post-whistleblowing Anxiety Scale. PWAS was predicated on a 6-point scale (0 = not at all; 1 = a little bit so; 2 = moderately so; 3 = quite so; 4 = very much so; 5 = extremely so).

The respondents were instructed to rate the extent to which each item on the instrument described their feelings and thought after they reported a wrongdoing in their organization in recent time. Sample items include: “The thought that I reported a wrongdoing recently makes me nervous”, “I feel frightened after reporting a wrongdoing”, and “I feel sad after reporting a wrongdoing”. The results of a pilot study conducted among 80 individuals showed that PWAS had a significantly positive but moderate relationship with WAS. This implies that the two scales measure similar but different types of whistleblowing anxiety. In the final study, PWAS had a Cronbach’s alpha of 0.89. PWAS was scored in such a way that scores that were up to or higher than the mean indicated that the employees felt highly apprehensive after reporting a wrongdoing in the workplace and vice versa.

**Neutralization of whistleblowing anxiety.** This was assessed using *Whistleblower’s Anxiety Neutralization Scale* (WANS) developed and used in study 1. It was a 20-item instrument designed to measure how employees used cognitive techniques to defuse the unpleasant and discouraging thoughts and feelings associated with the intentions to report a wrongdoings in the workplace and thereby justify the intention to blow the whistle. The items, which were rated on a 6-point scale (0 = Never; 1 = a little; 2 = moderately; 3 = quite often; 4 = most of the time; 5 = always), were preceded by the clause “When I have unpleasant feelings and thoughts about reporting a wrongdoing...” Sample items included: “I remind myself that keeping quiet shows that I support wrongdoing”, “I remind myself that my conscience is more important than a corrupt associate”, and “I remind myself that someone somewhere would protect me against the wrongdoers”. In study 1, WANS had a Cronbach’s alpha of 0.86. With this sample, WANS had 0.80 Cronbach’s alpha. As reported in study 1, scores that were up or higher than the mean indicated that the employees used neutralization techniques to reduce the anxiety associated with their intention to report wrongdoings in their organization and vice versa.

**Whistleblowing intentions.** Park and Blenkinsopp’s (2009) *Internal and External Whistleblowing Intentions Scale* (IEWIS) was used to assess the participants’ intentions to report wrongdoings in their organization. This 8-item instrument was predicated on an 8-point Likert scale: 0 = not at all, 1 = very much unlikely; 2 = very unlikely; 3 = unlikely; 4 = likely 5 = very likely; 6 = very much likely; 7 = certainly. As it was used in study 1, the statement “If I notice any wrongdoing in this organization, I will...” preceded each item. Sample items include: “If I notice any wrongdoing in this organization, I will use the reporting channels inside of the organization” (Internal Whistleblowing) and “If I notice any wrongdoing in this organization, I will inform the public about it” (External Whistleblowing). Park and Blenkinsopp (2009) reported Cronbach’s alpha values of 0.88 and 0.86 for the internal whistleblowing and external whistleblowing subscales, respectively. The results of study 1 showed that the overall scale had a Cronbach’s alpha of 0.89. With the present sample, the IEWS had 0.87 Cronbach’s alpha. The scoring of the instrument was interpreted such that employees’ intentions to report wrongdoings increased with their scores on the IEWIS.

## Procedure

The participants in study 2 were selected from organizations in Lagos State and Abuja that were not included in study 1. In seeking and obtaining permission from the relevant authorities in these selected organizations, they were informed that the study aimed to help



improve the well-being of employees and the efficiency of the organization. After the permission, prospective participants were told that participation in the study would not expose them to any form of threat (physical or psychological). They were informed that they had the freedom to participate in the study or withdraw their participation whenever they were no longer willing to continue with the study. They were also assured that their responses could not be traced to them because they would not be required to provide their names or the names of their organizations. The phone number of the principal researcher was included on the questionnaire in case the respondents had some clarifications to make concerning the study. Thereafter, the participants signed the Informed Consent Form.

The main inclusion criterion to participate in the study was that the employee must have witnessed and or reported (formally or informally) a wrongdoing (corruption) in his or her workplace, at least once, in the last 12 months. Secondly, the employee must have spent a minimum of two years in the employment of the organization. This was because we wanted to be sure that the participant had spent enough time and had enough opportunity in the organization to witness and report a wrongdoing. In order to identify the employees who met the criteria, they were asked to indicate the number of years they had been in the employment of the organization and whether they reported any wrongdoing in the organization in the last 12 months.

The questionnaires were distributed to employees who were available and were willing to participate in the study. The 6 research assistants (Lagos State = 3; Abuja = 3) who collected the data in study 1, distributed these questionnaires in 4 weeks (6<sup>th</sup> May to 31<sup>st</sup> May, 2019). In all, 850 questionnaires were distributed but 746 were duly completed and found usable for data analysis. Out of the 746 respondents, 89 of them (which represented 11.9%) reported that, apart from witnessing a wrongdoing, they had also blown the whistle (formally or informally) at least, once in the last 12 months. The remaining 657 of the respondents (which represented 88.1%) reported that they witnessed but did not report any wrongdoing in workplace in the last 12 months.

### **Data Analysis**

A t-test for independent samples was conducted to test hypothesis 1 of study 2. Hypothesis 2 and 3 of study 2 was tested with a 2-step hierarchical multiple regression analysis. Baron and Kenny's (1986) and Sobel's (1982) mediation analyses were performed to test hypotheses 4 and 5 of study 2.

## **4. Results Of Study 2**

### **Test of Relationships among Important Variables in Study 2**

In order to determine the type and the extent of relationships that exist among the study variables, Pearson Product Moment Correlation tests were performed on the data involving only those who witnessed corruption and engaged in whistleblowing in the last 12 months. The results are shown in Table 5.

**Table 5: Summary of Mean, SD, and inter-variable Correlations**

Variables	1	2	3	4	5	6	7	8	9
1. Age	-								
2. Job tenure	.68**	-							
3. Gender	.02	.00	-						
4. Marital status	.38**	.40**	.11*	-					
5. Academic qualification	.14*	.12*	.03	.17*	-				
6. Type of organization	.24*	.15*	-.01	.21*	.12	-			
7. Post-whistleblowing anxiety	.03	-.02	.01	.05	.01	-.12*	-		
8. Neutralization of whistleblowing anxiety	.02	.08	.01	.12*	.06	.11*	-.49**	-	
9. Whistleblowing intentions	-.03	-.06	-.05	.05	-.10*	.02	-.34**	.25*	-
<b>M</b>	<b>35.02</b>	<b>9.08</b>	-	-	-	-	<b>74.05</b>	<b>43.46</b>	<b>32.79</b>
<b>SD</b>	<b>8.18</b>	<b>4.04</b>	-	-	-	-	<b>7.24</b>	<b>7.66</b>	<b>8.38</b>

**Note:** \*  $p < .05$ . \*\*  $p < .01$ .  $N = 89$ . Gender was coded Male = 0; Female = 1. Marital status was coded Single = 0; Married = 1; Divorced = 2; Separated = 3; Widowed = 4. Academic qualification was coded Not more than School Certificate = 0; ND/NCE = 1; HND/First degree = 2; Postgraduate degree = 3. Type of organization was coded 0 = private; 1 = public.

Table 5 indicates that whistleblowing intentions reduced with post-whistleblowing anxiety [ $r(87) = -.34, p < .01$ ]. This implies that employees who felt fearful and were apprehensive for reporting wrongdoings in the workplace had low intentions of blowing the whistle if they notice any wrongdoing in the workplace. However, neutralization of whistleblowing anxiety was significantly related with increased level of the intentions to blow the whistle again [ $r(87) = .25, p < .01$ ]. When the fears and apprehensions associated with reporting a wrongdoing had been defused, employees were more willing to report wrongdoings again. Neutralization of whistleblowing anxiety had a significant inverse relationship with post-whistleblowing anxiety [ $r(87) = -.49, p < .01$ ]. This shows that employees who engaged in cognitive techniques aimed at reducing the fears associated with whistleblowing reported low level of whistleblowing apprehensions.

### Test of Hypothesis 1 of Study 2

T-test for independent samples was performed to test hypothesis 1 of study 2. The level of post-whistleblowing anxiety of employees who witnessed corruption and engaged in whistleblowing, at least, once in the last 12 months was compared with those witnessed corruption but did not engage in whistleblowing in the last 12 months. Table 6 shows the results.

**Table 6: Summary of T-test on Post-whistleblowing Anxiety**

Groups	N	M	SD	df	t	p
Whistleblower	89	64.05	7.24	744	19.11	< .01
Non-whistleblower	657	49.23	8.44			

Results in Table 6 provided support for hypothesis 1 of study 2. Employees who reported wrongdoings in their organization had a significantly higher level of post-whistleblowing anxiety ( $M = 64.05$ ;  $SD = 7.24$ ) compared with those who chose to remain silent in the face of wrongdoings ( $M = 49.23$ ;  $SD = 8.44$ ) [ $t(744) = 19.11, p < .01$ ]. The concern about and the

fears of retaliation and condemnation for reporting a wrongdoing were, therefore, less pronounced among those who were silent about the wrongdoings in the organization than those who reported the illegal and corrupt dealings in the organization.

### Test of Hypotheses 2 and 3 of Study 2

A 2-step hierarchical multiple regression analysis was conducted to test the level at which post-whistleblowing anxiety and neutralization of whistleblowing anxiety independently and jointly predicted whistleblowing intentions among employees who blew the whistle on wrongdoings in the organization. In order to assess the contributions of the socio-demographic variables, they were regressed on whistleblowing intentions in step 1 of the analysis. In step 2 of the analysis, the effects of post-whistleblowing anxiety and neutralization of whistleblowing anxiety were added to the model. The results are presented in Table 7.

**Table 7: Hierarchical Multiple Regression on Post-whistleblowing Anxiety, Neutralization of Whistleblowing Anxiety, and Whistleblowing Intentions**

Model	$\beta$	$t$	$R$	$R^2$	$\Delta R^2$	$F$
<b>Step 1 (Socio-demographic variables)</b>	-	-	.17	.03	.03	2.34*
Age	-.14	-2.07*				
Job tenure	-.14	-2.05*				
Gender	-.05	-.97				
Marital status	.06	1.10				
Academic qualification	-.10	-2.05*				
Type of organization	.02	.32				
<b>Step 2 (Addition of predictor variables)</b>	-	-	.29	.08	.05	7.68**
Age	-.15	-2.14*				
Job tenure	-.16	-2.24*				
Gender	-.05	-.99				
Marital status	.05	.94				
Academic qualification	-.11	-2.08*				
Type of organization	-.003	-.07				
<b>Predictor variables</b>						
Post-whistleblowing anxiety	-.24	-3.41**				
Neutralization of whistleblowing anxiety	.27	5.90**				

**Note:** \*  $p < .05$ . \*\*  $p < .01$ .  $N = 89$ . Gender was coded Male = 0; Female = 1. Marital status was coded Single = 0; Married = 1; Divorced = 2; Separated = 3; Widowed = 4. Academic qualification was coded Not more than school certificate = 0; OND/NCE = 1; HND/First degree = 2; Postgraduate degree = 3. Type of organization was coded 0 = private; 1 = public.

The results presented in Table 7 show that three of the socio-demographic variables exerted significant influence on whistleblowing intentions. Whistleblowing intentions reduced as employees' ages ( $\beta = -.14$ ,  $t = -2.07$ ,  $p < .05$ ) and the number of years spent on the job ( $\beta = -.14$ ,  $t = -2.05$ ,  $p < .05$ ) increased. This implies that older employees and those that had spent more years on the job were less willing to report wrongdoings in the workplace. Similarly, as employees acquired more academic qualifications their intentions to report wrongdoings in the organization tended to reduce ( $\beta = -.11$ ,  $t = -2.08$ ,  $p < .05$ ). On the contrary, gender, marital status, and type of organization did not determine whether an employee would report a wrongdoing in the organization or not. The socio-demographic variables jointly accounted

for 3% changes in employees' intentions to report wrongdoings in the organization ( $R = .17$ ,  $\Delta R^2 = .03$ ,  $F = 2.34$ ,  $p < .05$ ).

Since age, job tenure, and academic qualification had independent effects on whistleblowing intentions, there was a need to test for multicollinearity. As shown in the results, there was no multi-collinearity problem because none of the socio-demographic variables had a *Tolerance* score that was up to 1.00 (Yoo, Mayberry, Bae, Singh, He & Lillard, 2014).

In step 2 of the analysis, the effects of post-whistleblowing anxiety and neutralization of whistleblowing anxiety (the predictor variables) were added to the model. As indicated in Table 7, the addition of these variables increased the  $R$  value from .17 to .29 ( $R = .29$ ,  $R^2 = .08$ ,  $\Delta R^2 = .05$ ,  $F = 7.68$ ,  $p < .01$ ). This implies that post-whistleblowing anxiety and neutralization of whistleblowing anxiety were better predictors of whistleblowing intentions than the socio-demographic variables in this study. At the individual level, post-whistleblowing anxiety significantly led to reduced intentions to report wrongdoings in employees who had reported a wrongdoing in the last 12 months ( $\beta = -.24$ ,  $t = -3.41$ ,  $p < .01$ ). This shows that employees are apprehensive about the negative consequences of reporting a wrongdoing in the organization they are less likely to report wrongdoing in the future. Hypothesis 2 of study 2 was supported by these results. However, when employees were able to defuse the apprehension and justify whistleblowing, their intentions to report wrongdoings in the organization increased ( $\beta = .27$ ,  $t = 5.90$ ,  $p < .01$ ). These results provided support for hypothesis 3 of study 2.

#### **Test of Hypotheses 4 and 5 of Study 2**

In order to test hypotheses 4 and 5, two sets Baron and Kenny's (1986) and Sobel's (1982) tests were performed. In each case, four regression analyses were conducted in line with the recommendations of Baron and Kenny (1986).

For hypothesis 4, the level at which post-whistleblowing anxiety predicted neutralization of whistleblowing intentions was assessed. In addition to that, the effects of neutralization of whistleblowing anxiety on whistleblowing intentions were determined. The level at which post-whistleblowing anxiety predicted whistleblowing intentions, when the effects of neutralization of whistleblowing anxiety were excluded, was determined. The last analysis determined the extent of the relationship between post-whistleblowing anxiety and whistleblowing intentions when the effects of neutralization of whistleblowing anxiety were included in the model.

Hypothesis 5 was evaluated by conducting four regression analyses. In the first analysis, post-whistleblowing anxiety was regressed on neutralization of whistleblowing anxiety. The extent to which post-whistleblowing anxiety predicted whistleblowing intentions was tested in the second analysis. In third analysis, the level at which neutralization of whistleblowing anxiety predicted whistleblowing intentions, when the effects of post-whistleblowing anxiety were excluded, was determined. The relationship between neutralization of whistleblowing anxiety and whistleblowing intentions, when the effects of post-whistleblowing anxiety were added to the model, was tested in the fourth analysis. Table 8 presents the results.

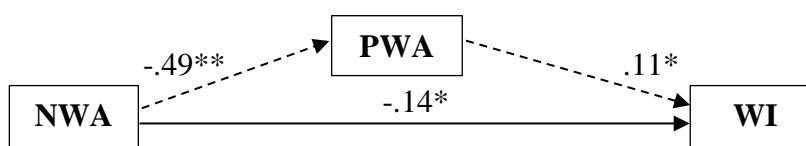
**Table 8: Summary of Baron and Kenny’s Mediation Test on Post-whistleblowing Anxiety and Neutralization of Whistleblowing Anxiety**

Predictors	Direct and Indirect Paths	$\beta$	$t$	$R^2$	$\Delta R^2$
Post-whistleblowing anxiety	PWA to NWA	-.49	-11.08**		
	PWA to WI (without NWA)	-.14	-2.90*	.021	
	PWA to WI (with NWA)	.12	2.14*	.022	.001
	NWA to WI	.11	2.11*		
Neutralization of whistleblowing anxiety	NWA to PWA	-.49	-11.08**		
	NWA to WI (without PWA)	.11	2.11*	.011	
	NWA to WI (with PWA)	.05	.81	.022	.011
	PWA to WI	-.14	-2.90*		

Note: \*  $p < .05$ . \*\*  $p < .01$ .  $N = 89$ . PWA = Post-whistleblowing anxiety. WI = Whistleblowing intentions. NWA = Neutralization of whistleblowing anxiety.

As shown in Table 8, post-whistleblowing anxiety significantly reduced as employees engaged in cognitive processes, which defused the apprehensions and provided justifications for whistleblowing (neutralization of whistleblowing anxiety) ( $\beta = -.49$ ,  $t = -11.08$ ,  $p < .01$ ). Neutralization of the apprehensions associated with whistleblowing significantly led to high intentions to re-engage in whistleblowing ( $\beta = .11$ ,  $t = 2.11$ ,  $p < .05$ ). When the effects of neutralization of whistleblowing anxiety were removed from the relationship between post-whistleblowing anxiety and whistleblowing intentions, post-whistleblowing anxiety significantly reduced the intentions of employees to report wrongdoings again ( $\beta = -.14$ ,  $t = 2.90$ ,  $p < .05$ ).

However, the intentions to re-engage in whistleblowing increased when neutralization of whistleblowing anxiety was included in the model that tested the relationship between post-whistleblowing anxiety and whistleblowing intentions ( $\beta = .12$ ,  $t = 2.14$ ,  $R^2 = .022$ ,  $\Delta R^2 = .002$ ,  $p < .05$ ). The inclusion of neutralization of whistleblowing anxiety in the model reduced the *beta* value from  $-.14$  to  $.12$ . Apart from that, the inclusion also changed the relationship from negative to positive. These results are summarized in Figure 6.



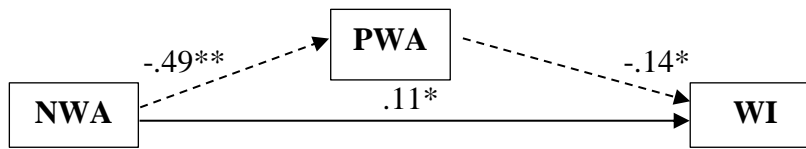
Note: \*  $p < .05$ . \*\*  $p < .01$ .  $N = 89$ . NWA = Neutralization of whistleblowing anxiety. PWA = Post-whistleblowing anxiety. WI = Whistleblowing intentions.

**Figure 6: Summary of Mediation Analysis on Post-whistleblowing Anxiety and Whistleblowing Intentions**

Results in Table 8 indicate that post-whistleblowing anxiety reduced significantly and as employees had opportunities to defuse the fears and apprehensions associated with whistleblowing ( $\beta = -.49$ ,  $t = -11.08$ ,  $p < .01$ ). Similarly, employees’ intentions to report wrongdoings again in the workplace reduced significantly as their concerns about the negative consequences of whistleblowing increased ( $\beta = -.14$ ,  $t = -2.90$ ,  $p < .05$ ). Employees’ intentions to re-engage in whistleblowing increased significantly when the effects of post-whistleblowing anxiety were held constant in the relationship between neutralization of whistleblowing anxiety and whistleblowing intentions ( $\beta = .11$ ,  $t = 2.11$ ,  $p < .05$ ). The level at which neutralization of whistleblowing anxiety increased



whistleblowing intentions was not significant when post-whistleblowing anxiety was introduced into the model ( $\beta = .05, t = .81, R^2 = .022, \Delta R^2 = .011, p > .05$ ). The inclusion of post-whistleblowing anxiety into the model, connecting neutralization of whistleblowing anxiety and whistleblowing intentions, reduced the *beta* from .11 to .05. Figure 7 summarizes the results.



**Note:** \*  $p < .05$ . \*\*  $p < .01$ .  $N = 89$ . NWA = Neutralization of whistleblowing anxiety. PWA = Post-whistleblowing anxiety. WI = Whistleblowing intentions

**Figure 7: Summary of Mediation Analysis on Neutralization of whistleblowing Anxiety and Whistleblowing Intentions**

Table 8 and Figure 7 show that neutralization of whistleblowing anxiety had the capacity to reduce the fears and apprehensions experienced by whistleblowers after blowing the whistle on a wrongdoing and increase the level at which employees report wrongdoings in the workplace. In the same vein, Table 8 and Figure 7 indicate that post-whistleblowing anxiety significantly reduced the level at which neutralization of whistleblowing anxiety increased employees' whistleblowing intentions. Therefore, the results in Table 8 met the recommendations prescribed by Baron and Kenny (1986) for ascertaining suppression.

Based on the positions of MacKinnon *et al.* (2002) on the deficiencies of Baron and Kenny's (1986) mediation test to show the strength of mediation, two sets (one for each hypothesis) of Sobel's (1982) test were conducted to hypotheses 4 and 5. As recommended by Sobel (1982), the indirect paths between post-whistleblowing anxiety and whistleblowing intentions, which involved neutralization of whistleblowing anxiety ( $ab$ ), was divided by its standard error ( $SE_{ab}$ ), in the first case. In the second case, the indirect paths between neutralization of whistleblowing anxiety and whistleblowing intentions, which involved post-whistleblowing anxiety ( $ab$ ), was also divided by its standard error ( $SE_{ab}$ ). The results are presented in Table 9.

**Table 9: Summary of Sobel's Test on the Suppressive Roles of Neutralization Whistleblowing Anxiety and Post-whistleblowing Anxiety**

Predictor	Mediator	Suppressed paths ( $ab$ )	$SE_{ab}$	$z$
Post-whistleblowing anxiety	Neutralization of whistleblowing anxiety	.054	.001	54.00**
Neutralization of whistleblowing anxiety	Post-whistleblowing anxiety	.069	.002	34.50**

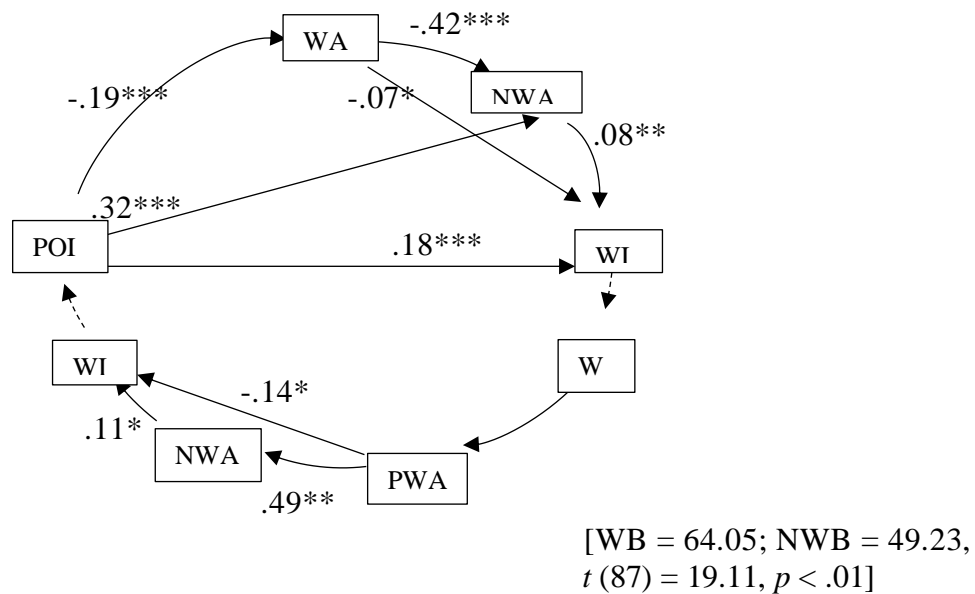
**Note:** \*\*  $p < .01$ .  $N = 89$ .

The results in Table 9 indicate that neutralization of whistleblowing anxiety significantly mediated the level at which post-whistleblowing anxiety predicted employees' intentions to re-engage in whistleblowing (Sobel  $z = 54.00, p < .01$ ). This implies that employees were more willing to re-engage in whistleblowing when they were able to provide justification for whistleblowing and defuse the anxiety associated with whistleblowing.

Post-whistleblowing anxiety significantly reduced the level at which neutralization of whistleblowing anxiety increased employees' intentions to report wrongdoings again (Sobel  $z = 34.50, p < .01$ ). This implies that the reminiscence of the negative consequences of blowing the whistle in recent past was strong enough to discourage the employees' from forming new intentions to report wrongdoings in the workplace, despite the efforts that were aimed at defusing such may be fears and apprehensions. The results in Tables 8 and 9, therefore, provided support for hypotheses 4 and 5 of study 2.

### Whistleblowing Intentions Cycle

Based on the results of studies 1 and 2, the whistleblowing intentions cycle is graphically presented in Figure 8.



**Note:** \*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ . POI = Perception of organizational injustice. WA = Whistleblowing anxiety. PWA = Post-whistleblowing anxiety. WI = Whistleblowing intentions. W = Whistleblowing. WB = Whistleblower; NWB = Non-whistleblower. The broken arrows indicate the uninvestigated paths.

**Figure 8: Pathways of Whistleblowing Intentions Cycle**

When employees perceive injustice in the operations and relationships in the workplace, they form the intentions to report the wrongdoings. However, the negative consequences of whistleblowing (e.g. threat, retaliation, and condemnation from the wrongdoer and significant others as well as lack of adequate support and protection from relevant authorities) generate some level of apprehension that discourages whistleblowing. In order to weaken the anxiety emanating from the perceived negative consequences of whistleblowing and strengthen the whistleblowing intentions, the employees engage in cognitive techniques defuse and adequately justified the intentions to report the wrongdoing.

After reporting a wrongdoing, whistleblowers may be apprehensive, fearful, remorseful, or sad based on the outcome of the whistleblowing on the wrongdoer, the reactions of significant others, and the general atmosphere in the workplace. This post-whistleblowing anxiety must be neutralized in order to strengthen and justify the whistleblower's intentions to re-engage in whistleblowing. Whistleblowing intentions may also make the whistleblower conscious of the

injustice in the reward system and the quality of interpersonal relationship in the organization, which may trigger another round of whistleblowing intentions cycle.

## 5. General Discussion And Conclusion

Whistleblowing may be a potent way of discouraging and reducing corruption. However, employees may be discouraged from blowing the whistle against corruption due to psychological factors such as anxiety. For example, despite the perception of organizational injustice, employees may not be able to report wrongdoings in the organization if the apprehensions and ill-feelings associated with whistleblowing are not adequately defused and enough justifications are provided before the intention to blow the whistle can be strengthened even after the whistle had been blown.

### Theoretical Contributions

Two studies were conducted to investigate the whistleblowing intentions cycle. Study 1 tested the extent to which perception of organizational injustice, whistleblowing anxiety, and neutralization of whistleblowing anxiety prompt employees to form whistleblowing intentions. Study 2 focused the extent to which post-whistleblowing anxiety and neutralization of whistleblowing anxiety determine the level at which employees, who actually blew the whistle against corruption in the workplace, would form intentions to report wrongdoings again.

As expected in hypothesis 1 of study 1, perception of organizational injustice increased employees' intentions to report wrongdoings in the workplace. The results of the present study corroborated the findings of previous studies (e.g. Gollwitzer *et al.*, 2011; McCullough *et al.*, 2010; Ogunbamila & Udegbe, 2014) that perception of organizational injustice could lead to a wide range of justice-protesting and justice-restoring behaviors. Near and Miceli (2015) reported a strong link between perceived injustice and whistleblowing. Employees, who felt that the activities of some individuals within the organization violated some subjective norms of organizational and interpersonal treatment, might have been highly inclined to report such wrongdoings. Perception of organizational injustice might have prompted the zeal to report wrongdoings as a way of protesting injustice, preventing further breakdown of justice, and ultimately restoring justice.

Interestingly, as perception of organizational injustice reduced with age, employees' intention to report wrongdoings in the organization also reduced. The concern about justice might have reduced because as employees increase in age they might have been unable to withstand the justice-restoring behaviors such as whistleblowing; hence the low intentions to blow the whistle. Public sector employees felt unjustly treated compared to employees in the private sector. Ordinarily, this should have translated to higher level of whistleblowing intentions among public sector employees but there were no sectorial differences in whistleblowing intentions. A plausible reason may be that public-sector organizations discourage and place restrictions against whistleblowing than private-sector organizations.

Whistleblowing anxiety, which is expressed in the fear and apprehension about the negative consequences of whistleblowing, reduced employees' willingness to report wrongdoings in the organization. These results went in the direction conjectured in hypotheses 2 of study 1. As noted by Hu *et al.* (2010), the results of the current study showed that the employees, even in the face of perceived injustice, still made conscious assessments of the cost, risks, and benefits of whistleblowing before forming the intentions to report wrongdoings in the organization. The whistleblowing anxiety, which might have emanated from the perceived negative imbalance in

the cost-benefit analysis of the intended whistleblowing, might have reduced the employees' intentions to report activities that violated their subjective norms of justice. For example, in Nigeria, there is no adequate legal framework for the protection of whistleblowers. Apart from that, the burden of providing the necessary documentary evidence against the wrongdoer is usually placed on the whistleblower. All these might have ignited and sustained the whistleblowing anxiety, which discouraged and weakened the employees' intentions to blow the whistle against corruption.

As shown in study 1, the ability of employees to defuse the fears and apprehensions associated with the perceived negative fallouts of whistleblowing on the one hand, and provide justification for whistleblowing on the other hand, is an important impetus necessary for strengthening whistleblowing intentions. Previous studies (e.g. Sykes & Matza, 1957; Ogunbamila, 2017) proved that neutralization reduced the apprehensions associated with consequences of an intended behavior. This implies that the employees were aware of and were concerned about the consequences of reporting wrongdoings in the organization using internal and external channels. The concerns might have centered on the retaliations that may emanate from the victim of whistleblowing, the organization, and other organization members.

In order to mitigate the negative consequences of these concerns on their whistleblowing intentions, employees might have used cognitive techniques that provided moral justifications for reporting the wrongdoings, ignite the hopes that they would be safe from physical and psychological harm, and enjoy some psychological and moral benefits. The effective neutralization of the anxiety might have strengthened the employees' resolve to report the wrongdoings. This may explain why neutralization of whistleblowing anxiety reinforced the level at which perception of organizational injustice led to increased whistleblowing intentions.

True to the expectations of hypothesis 4 of study 1, whistleblowing anxiety significantly suppressed the intentions of employees to report wrongdoings even when they had provided justifications for and upheld some moral obligations to stop wrongdoings in the workplace. Such anxiety may be associated with fear that the organization, the justice system, and the general public may not provide enough protection, support, and encouragement if corrupt individuals and the potential beneficiaries fight back. The corrupt individuals and the potential beneficiaries may be motivated to engage in actions that are aimed at frustrating and forcing intending whistleblowers to abandon their intentions. Such actions may include threats, blackmails, intimidations, and humiliation. The wrongdoers may also create an impression that those in higher authorities in the organization, relevant security agencies, and judiciary are benefiting from the wrongdoings and would not prosecute nor take the whistleblowing serious.

All these might have scaled up the whistleblowing anxiety, which dampened the justice drive in the employees and replace it with a culture of silence despite the perceived injustice in the workplace. The intense fears and strong apprehensions about the negative consequences of whistleblowing overshadowed the perceived injustice in the operations of the organization and the actions of other organization members and watered down their intentions to report such wrongdoings. Therefore, perception of organizational injustice might not guarantee that employees would report wrongdoings in the workplace if they experience high apprehensions and intense fears that whistleblowing would have negative consequences on them, their families, and job.

The results of study 1 confirmed the position of hypothesis 5 of study 1. Even when employees made efforts to defuse the apprehensions and fears associated with whistleblowing, they still

had some unresolved fears and apprehensions that discouraged them from reporting wrongdoings in the workplace. This may imply that neutralization of whistleblowing anxiety must be continuous and perpetual in order to strengthen the intentions to blow the whistle against wrongdoing, especially if the perceived moral and socio-economic rewards of whistleblowing are not encouraging.

As expected in hypothesis 6 of study 1, neutralization of whistleblowing anxiety reduced the negative effects of whistleblowing anxiety and increased employees' intentions to report wrongdoings in the workplace. Therefore, when employees were able to adequately appeal to and uphold their moral obligation against corruption as well provide strong justification for reporting wrongdoings, they were more willing to report wrongdoings than when there was no strong basis for whistleblowing. The individual and collective moral intelligence, support of the organization, superior officers, other organization members, and the legal system could provide a strong foundation for employees' whistleblowing intentions. Such anti-corruption foundation might have the employees to neutralize the apprehensions and fears of the possible consequences of reporting wrongdoings in the workplace.

The level of post-whistleblowing anxiety of whistleblowers and non-whistleblowers was compared in study 2. As hypothesized in hypothesis 1 of study 2, results showed that employees who reported the wrongdoings that were perpetrated in the workplace were more apprehensive and fearful of possible retaliation and other negative consequences of blowing the whistle than those who choose to remain silent. This confirmed the results of previous studies (e.g. Cortina & Magley, 2003; Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 2015; Rehg *et al.*, 2008). They found that whistleblowers were fearful and apprehensive of retaliation from the wrongdoers. As stated earlier, this fear and apprehension might be connected with the perceived lack of adequate protection from harm and threat as well as perceived general negative attitudes toward whistleblowing and whistleblowers.

This may explain why post-whistleblowing anxiety is higher among whistleblowers than non-whistleblowers. These fears and anxiety were more pronounced among private sector than public sector employees. Most private sector organizations appeared to be less tolerant of whistleblowers than public sector organizations, especially if the wrongdoings are perpetrated by the organization or its representative. In that case, whistleblowing might be seen as breach of psychological contract of protecting the image of the organization. In such case, the organizational culture does not promote or support whistleblowing (Farooqi, Abid & Ahmed, 2017) and may threaten the whistleblower with job loss and other sanctions. For example, the threat of job loss, following an act of whistleblowing, is capable of creating huge levels of fear and apprehension in the whistleblower due the high rate of employment, especially in Nigeria.

As posited in hypothesis 2 of study 2, post-whistleblowing anxiety reduced the intentions of whistleblowers to blow the whistle against wrongdoings again. The inverse relationship between post-whistleblowing anxiety and whistleblowing intentions indicated that the lack of adequate protection, fear of repeated retaliation, punishment, and other negative consequences associated with reporting a wrongdoing might have discouraged the whistleblowers from forming intentions to blow the whistle again (Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 2015; Rehg *et al.*, 2008). These post-whistleblowing fears and apprehensions might have been perceived in the overt and covert actions or inactions of relevant others, which manifested in the perceived social, organizational, and legal sanctions against whistleblowing and whistleblowers. These negative manifestations may also be seen in the perceived lack of support for and recognition of whistleblowing efforts.



As reported by the participants in study 2, such fears and apprehensions increased with age, but reduced as employees spent more years on the job, and were more pronounced among private than public sector employees. This explains why employees who reported that they blew the whistle, at least, once in last 12 months as at the time of conducting this study, were more apprehensive and fearful of the negative fallouts of their actions than those who chose to remain silence in the face of wrongdoings. Whistleblowing and post-whistleblowing anxieties are, therefore, capable of discouraging employees from engaging and re-engaging in whistleblowing if the low trust in the protection and legal frameworks compounds the issues.

For example, Ogunbamila (2014) reported that a sample of Nigerian employees was discouraged from reporting wrongdoings in their workplace because they felt that whistleblowing would not bring the desired change. The perceived clumsiness of the whistleblowing process, fear of being ostracized, the feelings that corrupt persons were too powerful, the perceived stress associated with being a witness to corrupt acts, perceived inefficiency of the court process, and the fear of retaliation were other factors associated with reduced whistleblowing in Nigeria (Ogunbamila, 2014). All these identified factors might have created whistleblowing anxiety in intending and actual whistleblowers, which discouraged them from and weakened their whistleblowing intentions.

However, when the whistleblowers had enough cognitive resources to neutralize or defuse the anxiety associated with their intentions to re-engage in whistleblowing, as predicted in hypothesis 4 of study 2, their level of whistleblowing intentions soared. This shows that the act of defusing the apprehension and fear that emanated from the post-whistleblowing experience of the whistleblower was an important impetus in the whistleblower's bid to remain true to his or her personal conviction and moral obligation toward a just and equitable organization. Therefore, when a whistleblower is unable to effectively ward off such fear and apprehension, the likelihood of re-engaging in whistleblowing is low. Studies 1 and 2 have shown that the neutralization of whistleblowing anxiety is one of the salient factors that strengthened and sustained the cycle of whistleblowing intentions.

When whistleblowers were able to neutralize the anxiety and misgivings about blowing the whistle in recent time, they were able to nurse new intentions to report any form of wrongdoing in the workplace. The whistleblower might have focused on the positive evaluations and rewards of whistleblowing by the society. For example, in a bid to encourage whistleblowing, the Nigerian government instituted a whistleblowing policy in 2017, which rewards a whistleblower, who provides information about stolen or mismanaged fund, to tune of 2.5% - 5% of the recovered fund (Makinde, 2018; Ugowe & Adebayo, 2018). This policy has the potential of soaring up the rate of whistleblowing because of the reward attached, which may help mitigate the negative consequences of whistleblowing and encourage the whistleblower.

Hypothesis 5 of study 2 had predicted that post-whistleblowing anxiety would mediate the relationship between neutralization of whistleblowing anxiety and whistleblowing intentions. The results of study confirmed the hypothesis. This implies that employees may still feel fearful and apprehensive after reporting a wrongdoing in the workplace, despite the use of cognitive techniques that were aimed at justifying and making the intention to re-engage in whistleblowing acceptable. Such fears and apprehensions were still potent enough to discourage the whistleblowers from the intentions to re-engage in whistleblowing. Though the whistleblowing policy of Nigeria, for example, has been applauded for its potentials to enhance whistleblowing and curb corruption, the policy has been generally criticized for neither

adequately protecting whistleblowers nor having transparent compensation and reward systems for the whistleblowers (Anya & Iwanger, 2019; Ugowe & Adebayo, 2018). When whistleblowers observe such deficiencies in the whistleblowing policies of the organization or government, the use of cognitive techniques aimed at dousing the post-whistleblowing fears and apprehensions may not be potent enough to instigate and strengthen another round of whistleblowing intentions.

The current study, therefore, attempted to bridge the lacuna in some of the relevant theories that explain the content and processes of whistleblowing. For example, some of the extant theories fingered employee's concern about justice (e.g. Cropanzano *et al.*, 2001; Felstiner *et al.*, 1980) as one of the major motivations for whistleblowing. Others (e.g. Ajzen & Fishbein, 1980; Cook, 1982; Foltz, 2000; Gibbs, 1975; Sykes & Matza, 1957) posited that the intentions to engage in whistleblowing are usually hinged on the conscious evaluation of the legal and social and implications of the intended behavior, which may strengthen or weaken the zeal to blow the whistle against wrongdoing and restore justice. The results of the current study confirmed, coherently highlighted, and extended the position of previous theories on the roles of perception of organizational injustice, whistleblowing anxiety, and neutralization of whistleblowing anxiety in initiating, weakening and strengthening whistleblowing intentions, respectively. A major contribution of the current study to literature is its ability to address the lacuna in extant theories to explain whistleblowing intentions cycle. The results of the current study have shown how to strengthen and sustain employees' intentions to report wrongdoings again and again in the workplace.

### **Managerial Implications**

In two studies, the present research tested the whistleblowing intentions cycle among employees in public and private sector organizations. It was found that employees formed the intentions to report wrongdoings in the workplace because some activities of the organization and other organization members violated general or specific principles of distributive and relational engagement. Such intentions became strengthened when the employees were able to defuse the tensions and apprehensions associated with the intentions to report the wrongdoings. After reporting the wrongdoing, the whistleblowers were willing to report wrongdoings again and again provided they were able to neutralize the fears of retaliation, victimization, condemnation, and the general apprehension associated with whistleblowing.

The managerial implications of this study is underscored by the fact that employees' intentions to perpetually report wrongdoings in the workplace can be sustained by formulating and implementing national and organizational policies that sincerely protect, encourage, and reward whistleblowing and whistleblowers. Such policies would help employees allay the fears and tensions associated with whistleblowing and strengthen their intentions to blow the whistle against corruption in the workplace.

In the case of research implications, the results of the present study have implicated *moral intelligence* in the cycle of whistleblowing intentions. *Moral intelligence* refers to employees' capability to process and use moral information to control self in order to attain desirable moral ends that would be beneficial to other employees, the organization, and the society (Lennick & Kiel, 2005; Tanner & Christen, 2014, Schmocker, Tanner & Katsarov, 2019). For example, if employees perceive injustice in the workplace, they may neither feel inclined to report the wrongdoing nor motivated to neutralize the anxiety associated with the intentions to blow the whistle against the wrongdoings. It may therefore be beneficial to investigate the roles of moral intelligence in the whistleblowing cycle. If moral intelligence increases employees'

whistleblowing intentions and their motivation to blow the whistle against corruption, there may be a need to institute special training programmes that are designed to enhance the moral competences of employees.

### **Limitation and Future Research**

A major short-coming of the current study is that it relied solely on self-report instruments for collecting data, which may expose the results to common method variance. It is, therefore, recommended that future studies should combine vignette and self-report methods that incorporate the roles of moral intelligence (Tanner & Christen, 2014) in the whistleblowing intentions cycle.

## **Appendix**

### **Whistleblowing Anxiety Scale**

1. The thought of reporting a wrongdoing makes me jittery.
2. The thought of reporting a wrongdoing makes me upset.
3. The thought of reporting a wrongdoing makes me feel pleasant.
4. The thought of reporting a wrongdoing makes me secure.
5. The thought of reporting a wrongdoing makes me worried.
6. The thought of reporting a wrongdoing makes me nervous.
7. The thought of reporting a wrongdoing makes me tense.
8. The thought of reporting a wrong doing makes me comfortable.
9. I don't get frightened by the thought of reporting a wrongdoing.
10. The thought of reporting a wrongdoing makes me relax.
11. I feel calm when I'm about to report a wrongdoing.
12. I feel tense when I'm about to report a wrongdoing.
13. I feel upset when I'm about to report a wrongdoing.
14. I feel frightened when I'm about to report a wrongdoing.
15. I feel nervous when I'm about to report a wrongdoing.
16. I feel worried when I'm about to report a wrongdoing.
17. I feel unpleasant when I'm about to report a wrongdoing.
18. I don't feel comfortable when I'm about to report a wrongdoing.
19. I feel relaxed when I'm about to report a wrongdoing.
20. I feel confused when I'm about to report a wrongdoing.
21. I feel satisfied when I'm about to report a wrongdoing.

### **Whistleblower's Anxiety Neutralization Scale**

*When I have unpleasant feelings and thoughts about reporting a wrongdoing,*

1. I remind myself of the negative effects of the wrongdoing on the organization.
2. I remind myself that the wrongdoers would hurt the society if their activities are not checked.
3. I remind myself that keeping quiet would encourage the wrongdoer.
4. I remind myself that keeping quiet shows that I support wrongdoing.
5. I remind myself that reporting a wrongdoing would encourage others to report similar things.
6. I remind myself that my moral upbringing does not support wrongdoing.
7. I remind myself that my religion does not support wrongdoing.
8. I remind myself that a wrongdoing would negatively affect me in the long run.

9. I remind myself that someone somewhere would protect my family against the wrongdoers.
10. I remind myself that a wrongdoing would negatively affect my loved ones in the long run.
11. I remind myself that someone somewhere is keeping records of my actions and inactions.
12. I remind myself that my Creator would be pleased with me for reporting a wrongdoing.
13. I remind myself that someone somewhere would protect me against the wrongdoers.
14. I remind myself that my conscience is more important than a corrupt associate.
15. I remind myself that one should be a shining example against the spread of wrongdoing.
16. I remind myself that my conscience is more important than a corrupt organization.
17. I remind myself that a wrongdoer deserves to be punished.
18. I remind myself that someone somewhere would appreciate my action.
19. I strengthen myself with positive words and experiences against wrongdoing.
20. I remind myself that it is my obligation to report a wrongdoing.

### **Post-whistleblowing Anxiety Scale**

1. The thought that I reported a wrongdoing recently makes me jittery.
2. The thought that I reported a wrongdoing recently makes me upset.
3. The thought that I reported a wrongdoing recently makes me feel pleasant.
4. The thought that I reported a wrongdoing recently makes me secure.
5. The thought that I reported a wrongdoing recently makes me worried.
6. The thought that I reported a wrongdoing recently makes me nervous.
7. The thought that I reported a wrongdoing recently makes me tense.
8. The thought that I reported a wrongdoing recently makes me comfortable.
9. I don't get frightened by the thought that I reported a wrongdoing recently.
10. The thought that I reported a wrongdoing recently makes me relax.
11. The thought that I reported a wrongdoing recently fills me with guilt.
12. The thought that I reported a wrongdoing recently makes me remorseful.
13. The thought that I reported a wrongdoing recently makes me dejected.
14. The thought that I reported a wrongdoing recently makes me ashamed.
15. The thought that I reported a wrongdoing recently makes me depressed.
16. The thought that I reported a wrongdoing recently makes me sad.
17. I feel calm after reporting a wrongdoing.
18. I feel tense after reporting a wrongdoing.
19. I feel upset after reporting a wrongdoing.
20. I feel frightened after reporting a wrongdoing.
21. I feel nervous after reporting a wrongdoing.
22. I feel worried after reporting a wrongdoing.
23. I feel ashamed after reporting a wrongdoing.
24. I feel unpleasant after reporting a wrongdoing.
25. I don't feel comfortable after reporting a wrongdoing.
26. I feel relaxed after reporting a wrongdoing.
27. I feel confused after reporting a wrongdoing.
28. I feel satisfied after reporting a wrongdoing.
29. I feel guilty after reporting a wrongdoing.
30. I feel remorseful after reporting a wrongdoing.
31. I feel dejected after reporting a wrongdoing.
32. I feel depressed after reporting a wrongdoing.
33. I feel sad after reporting a wrongdoing.

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We declare that no potential research, authorship, and publication conflicts of interests.

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