What Makes You Blow You're Whistle? the Perspectives of Public Sector

Noridayu Abdullah Sani[1]*, Kausar Yaakup[2], Hartini Azman[3], Najwa Adibah Bukari[4], Yow Hui Li[5]

[1,2,3,5]Multimedia University, Jalan Ayer Keroh Lama, 75450 Melaka
[4]SJKC St.Joseph, Johor Bahru, Kementerian Pendidikan Malaysia
*Corresponding author E-mail: noridayu.sani@mmu.edu.my

Abstract

The objective of this study was to determine the influence of self-efficacy on WB (whistleblowing) intention. This study also examines the potential difference of employees WB intention based on age and gender. The results of this study are expected to enhance the development of ethics education module related to reporting misconduct in public sector organizations. Based on four dimensions of self-efficacy (mastery experiences, vicarious experiences, social persuasive and physiological and emotional status), the influence of each dimensions on WB intention were analyzed. The extent of self-efficacy influence on WB intention was carried out using multiple regressions that predict the likelihood to whistleblow. Evidence on any significant difference at the employees WB intention based on age and gender was identified by comparing several means (one-way ANOVA) and comparing two means (independent t-test) accordingly. The results revealed that self-efficacy influences WB intention which master experiences demonstrated the strongest positive relationship. Furthermore, there is a significant effect of age on WB intention that concludes older employees are more likely to be a whistleblower as compared to younger employees. However, there is no significant difference at the employees WB intention based on gender that proved male or females are likely to blow their whistle.

Keywords: *Whistleblowing Intention; Integrity; Public Sector Organizations*

1. Introduction

Recently there were few allegation cases involving transparency and accountability among the public sector organizations that were being publicized in Malaysian medias. The accountability and integrity issues of public sector organizations in managing government assets become the core national agenda after the sensational dispute by media. A good relationship with the stakeholders can be demonstrated by public sector organizations through their strive for Citizens' Charter (1). The Auditor General's Report of National Audit Department (NAD) remarks the trend of increasing number of recommendations made to assist the activities of departments/agencies of the federal government, federal statutory bodies and state governments. A statistic showed that the number of recommendations had increased from 109 (2013) to 268 (2014).In 2015, there are 247 recommendations and the number is significantly increases to 353 recommendations for 2016 which 244 recommendations were proposed to state governments. Recently public was negatively aroused by the detainment of 19 divisional and district heads of a state government by the Malaysian Anti-Corruption Commission (MACC) to facilitate investigations into a case of power abuse involving infrastructure projects in Sabah. Like Malaysia, the commitment to eradicate the corruption was portrayed through the enactment of the Whistleblower Protection Act 2010 (WPA). The effectiveness of WB plays a vital role to the detriment of corruptions issue.

The effectiveness of WB implementation in public sector organisation is challenged as a study confirmed that the private sector seems to be more open than government sector in WB (2). The unrevealed of WPA success factors should go beyond the extant antecedents of misconduct reporting in public sector. The importance of comprehensive studies to examine the extent of whistleblowing intention in public sector organization in Malaysia to support the public sector's enhancement of ethics and integrity as stated in the Malaysian Government's succession plan (3). This study adds and broadens whistleblowing literature in several ways. Firstly, it is important to support the aspiration of Government Transformational Plan (GTP) in transforming the monitoring and enforcement of corruption. In a similar vein, it supports the total security efforts of National Blue Ocean Strategy (NBOS) and the Eleventh Malaysian Plans that targeted for top 30 Nation in the Corruption Perception Index. Second, this study considers employee WB intention to blow their whistle on twelve public sector organizations rather than a single organization as per prior studies conducted. Third, this study provides evidence whether self-efficacy may influence the WB intention of employees in public sector organizations. Which dimension of self-efficacy had profound influence on WB intention? Finally the result of this study also provides the association of age and gender to the development of ethics education for public sector.

2. Literature Review

2.1. Self-Efficacy, Work Engagement and Whistleblowing

Efficacy belief consist of self-efficacy as well as collective efficacy (4). Self-efficacy has been discussed extensively by many researchers and it is the main element of social cognitive theory by

Professor Bandura (5). It is defined as "people's judgment of their capabilities to organize and execute courses of action required to attain designated types of performance" (6). It is the individual's optimistic self-belief about what capability he or she can succeed in a task given (7). Self-efficacy is important as it is able to affect people's behavior, ways of making decision and how challenges will be faced. Many studies have focused on self-efficacy and variables had shown that it is a substantial inspiration to people's performance, motivation and determination when carrying out their task (8). Individual with high sense of self-efficacy will take the most challenging and the hardest problem as a means to improve themselves and will set a challenging goal to accomplish it. Whereas people who has low sense of self-efficacy will avoid and reject the challenging task and will view them as personal threats to themselves (5).

Numerous studies have discovered that showing the best performance in challenging work, conducive work environments, because good environment facilitates work engagement (9). According to Salanova et al.(4), work engagement is the most preferred as a good conceptual reason over employee engagement. Work engagement is a habitual action that relatively stable nevertheless influenced by work characteristics. Self-efficacy studies have revealed that high efficacy beliefs expect motivational responses like effort and determination whereas low efficacy beliefs lead to stress and anxiety (5). Thus, it is sensible to predict a positive association of self-efficacy and work engagement (7). Efficacy beliefs include self-efficacy and perceived collective efficacy of work engagement. Self-efficacy will increase due to high engagement and positive affect of work engagement (4). The positive relationship between self-efficacy and work engagement of Indian business may be explained by the employee's higher self-efficacy and that made it easier for them to engage. This is because employees had more positive emotions and had been motivated constantly in their work. Thus, self-efficacy enhances work engagement and the engagement intensify self-efficacy belief (10).

WB is the most effective and valuable tool for organization (11) in early detection of fraud, harassment, theft, corruption, and collusion. WB can be defined as an act which raising an issue regardless the wrong doing within an organization, public and even private sector. WB is important for public in order to ensure the fairness and equity treatment to everyone. According to Miceli & Near (12), they provided a model that establishes the potential importance of self-efficacy to decisions that relates to WB. Self-efficacy is important as it is able to affect people's behavior, the way in making decision and even facing challenges. According to Sama (13), self-efficacy has a positive relationship with WB in public procurement. From this research, self-efficacy can be improved through four main sources such as mastery experiences, vicarious experiences, social persuasions and physiological states taken from (5) theory. A study by Sulkowski (14) found a positive relationship between self-efficacy and WB. This research found that a student with high self-efficacy is more likely to report the threat of violence as compared to others as to ensure an equity and fairness in campus environment. General self-efficacy could influence individual characteristics such as age, gender, and work experiences to make decision of WB (15). The cited research suggests the following research question.

Research question 1: Does self-efficacy influences WB intention?

2.2. Whistleblowing, Age and Gender

Numerous studies conducted on the impact of demographic variables on WB intention. These studies found mix results through the tested relationship. Cassematis & Wortley (16) also validate that there is no specific demographic variables to group the whisleblower. Unlike Miceli & Near (17), the findings demonstrated the ability of demographic variables to determine the intention of Mesmer-Magnus & Viswesvaran (18) also notified on the roles of demographics variables to influence the intention of misconducts reporting. Joshi, Liao, & Roh (19) supported that studies on possible impact of demographic variables on organizational responds

are increasingly debatable. Owing to this, this study aims to identify the likelihood of WB based on age and gender. As a result, this study might identify the limitations that prevent certain age or gender to report any misconduct in public sector organizations. The elimination of reporting limitations possibly will ensure the effectiveness of corrective action across the organization.

There are mix results of relationship between age and Serwinek (20) commented that senior staffs are found to be stricter in making ethical judgements as compared to junior staffs. Older employees who have well-established job tend to report wrongdoings as they are more capable of handling the argumentative matters (21). These older employees believe that they are 'trusted' to be a whistleblower. Furthermore, age could represent the level of power. As a young coworker, they are less desired to whistleblow as they are predicated to have less power to do so as compared to older people (22). In opposite perspective, studies conducted by (23-26) failed to explain the relationship of age and whistleblowing. Study on intrapersonal predictor of internal WB conducted by B. MacNab et al.(27) and B. R. MacNab & Worthley (15) also conform on the inability of age to be the proxy of WB predictor. The cited research suggests research question 2.

Research question 2: Is there any significant difference at the employees WB intention based on age?

Studies conducted to test on association of gender and WB determined that females show higher awareness level than males in dealing with ethical situations. The awareness level drives the rigidity of females in making ethical judgements (18, 28, 29). In a similar vein, a study conducted by Stylianou et al. (30) obtained significant interaction effect of gender on Machiavellianism that influence the reporting misconducts in IT practices. Rehg et al. (31) found that there was significant relationship between gender and WB and this result support that gender possibly result in different ethicality level (32). However, there are some studies which have failed to persuade the association of gender on ethical decision such as West, (21, 33, 34). The cited research suggests research question 3.

Research question 3: Is there any significant difference at the employees WB intention based on gender?

3. Methodology

There were 200 sets of questionnaires that were distributed to male and female employees who work in 12 organizations of government department in Malacca and Negeri Sembilan areas. However only 150 were completed and usable which represent 75% from the distributed questionnaire. The extent of self-efficacy influence on WB intention was carried out using multiple regressions that predict the likelihood to whistleblow. Evidence on any significant difference at the employees WB intention based on age and gender was identified by comparing several means (one-way ANOVA) and comparing two means (independent t-test) accordingly.

4. Results and Findings

There were 71 females and 79 males out of 150 respondents. This represented 47.3% females and 52.7% males. In terms of age, the range of respondents' age falls between 21 to 53 years old. 3 main ethnics in Malaysia were available in this study. Majority of the respondents were Malay which equal to 112 (74.7%). The numbers of Chinese respondents were 21 (14%) and Indian respondents were 17 (11.3%). The working experiences of the respondents ranged from a year to more than 5 years.

4.1. Self-Efficacy and Whistle blowing

To examine the relationship between self-efficacy and WB intention, Pearson Correlation test was conducted. Based on Table 1, all variables are significantly correlated with the dependent variable. The result shows that, mastery experiences have the highest

correlation value. The correlation value is 0.703 which is significant at 0.01 level (2-tailed). The variable that have the lowest correlation value is psychological and emotional status, 0.315 which significant at 0.01 level.

Table 1: Correlations Table

Correlations		WB intention	ME	VE	SP	PES
WB intention	Pearson Correlation	1	.703**	.464**	.533**	.343**
	Sig. (2-tailed)		.000	.000	.000	.000
Mastery experiences	Pearson Correlation	.703**	1	.507**	.542**	.426**
	Sig. (2-tailed)	.000		.000	.000	.000
Vicarious experiences	Pearson Correlation	.464**	.507**	1	.510**	.379**
	Sig. (2-tailed)	.000	.000		.000	.000
Social persuasion	Pearson Correlation	.533**	.542**	.510**	1	.559**
	Sig. (2-tailed)	.000	.000	.000		.000
Psychological and emotional status	Pearson Correlation	.343**	.426**	.379**	.559**	1
	Sig. (2-tailed)	.000	.000	.000	.000	

** Correlation is significant at 0.01 level (2-tailed)

In this study, multiple regression was conducted to examine the relationship between WB intention and self-efficacy. The self-efficacy (independent variables) was used to predict the WB intention (dependent variable).

Table2: Model Summary

Model	R	R^2	Adjusted R^2	Std. Error of the Estimate	Durbin-Watson
1	.731[a]	.534	0.521	.456	1.880

Table 3: Coefficients

Coefficients								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			T	VIF
1	Constant	1.090	.248		4.404	.000		
	Mastery experiences	.552	.070	.566	7.875	.000	.621	1.609
	Vicarious experience	.065	.051	.089	1.274	.205	.660	1.515
	Social persuasion	.191	.071	.208	2.684	.008	.534	1.873
	Psychological and emotional status	-.050	.071	-.049	-.702	.484	.661	1.512
a. Dependent Variable: WB Intention								

Table 4: ANOVA Table

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	7.951	4	1.988	5.068	.001
Within Groups	56.876	145	.392		
Total	64.828	149			

Based on Table 2, the R^2 is 0.534. The R^2 values indicate that 53.4% of the variance in the dependent variable is explained by the independent variables.

Based on Table 3, the regression equation is stated below.
WB intention = 1.090 + 0.552 ME + 0.065 VE + 0.191 SP - 0.050 PES
With exception of the psychological and emotional status, all independent variables have positive relationship with WB intention. In addition, the p-value for mastery experiences (0.00) and social persuasion (0.08) are more significant to predict WB intention. The results in the coefficients table show that the t-value for psychological and emotional status is -0.702. However, given the p-value is greater than 0.05, therefore there is no significant relationship between the psychological and emotional status and WB intention. The negative association recommended that the employees with low psychological and emotional status are likely to blow their whistle.

4.2 Age and Whistle blowing

The ANOVA results are presented in Table 4. Based on the result, this study recommended that there is a significant effect of age on WB intention (Sig = 0.001). Therefore, the answer for research question 2 concluded that there is significant difference of the employees WB intention based on age. Since the p-value of ANOVA table is less than 0.05, the average age level for at least one of the five age levels differ significantly.

In order to know the exact effect of age, Table 5 demonstrates on how different age levels are differed. The assessment was made to observe whether the difference between the mean values were significant. Table 5 supported that age level of 51 and above differs significantly from other age levels. Accordingly, there is no significant difference between WB intention for other age levels.

Table 5: Multiple Comparisons

		Mean Difference	Std. Error	Sig
Age 1	Age 2	of (Age 1 - Age 2)		
Below 20	21 to 30	-0.07636	0.21941	0.997
	31 to 40	-0.40364	0.21531	0.336
	41 to 50	-0.42462	0.23305	0.365
	51 and above	-.81333*	0.25569	0.015**
21 to 30	31 to 40	-0.32727	0.12668	0.079
	41 to 50	-0.34825	0.15492	0.168
	51 and above	-.73697*	0.18726	0.001**
31 to 40	41 to 50	-0.02098	0.14906	1
	51 and above	-0.4097	0.18243	0.169

41 to 50	51 and above	-0.38872	0.20307	0.314
** Significant value				

Table 6 shows means for respondents by different level of age. The result of overall means proposes that respondents within 51 years old and above (means = 4.373) are more insistent on blowing their whistle. The likelihood to blow the whistle based on the overall means will be followed by age of 41 to 50 (means = 3.985), 31 to 40 (means = 3.964), 21 to 30 (3.636) and lastly, below 20 (means =3.560). In order to determine whether there is a significant effect of age on WB intention, this study suggested that older employees are more likely to be a whistleblower as compared to younger employees.

Table 6: Means for Respondents

Age	N	Overall means
Below 20	10	3.560
21 to 30	44	3.636
31 to 40	55	3.964
41 to 50	26	3.985
51 and above	15	4.373
Total	150	3.885

4.3. Gender and Whistleblowing

Research question 3 tested whether there is any significant difference on employees WB intention based on gender. The independ ent sample T-test was conducted to determine the difference. Firstly, this study uses Levene's test to see whether the differences are discrete in different groups. Based on Table 7 below, the p-value for F-Test (equality of variance) shows Sig = 0.687. This value is more than 0.05, so it indicates that the two populations' variances are equal.

Table 7: Levene's Test

		Levene's Test for Equality of Variances	
		F	Sig.
Whistleblowing	Equal variances assumed	0.163	0.687
	Equal variances not assumed		

Furthermore, the p-value (as stated in Table 8) for the T-Test (Sig = 0.646), it is more than 0.05 and indicates that there is no significant difference between the means of these two samples. As a result, this study infers that there is no significant difference at the employees WB intention based on gender.

Table 8: T-Test for Equality of Means

	t	df	Sig.	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
						Lower	Upper
Equal variances assumed	-0.46	148	0.646	-0.0497	0.108	-0.26343	0.164
Equal variances not assumed	-0.457	142.447	0.648	-0.0497	0.108	-0.26454	0.165

5. Conclusion

The results of this study recommend that self-efficacy is important in understanding the critical success factors of whistleblowing in public sector organizations. A study conducted by Sama (13) also proposed a conceptual model to understand determinants for efficacy of WB in public procurement of Tanzania. Self-efficacy beliefs are an important aspect of human motivation and behavior that can influence the actions of a person. Self-efficacy may influence a person's ability to learn, their performance and motivation, as people will often perform and learn a task which they only believe can be successful at (35). A person with full confidence will anticipate successful outcomes. In view of this, the development of self-efficacy is recommended to be one of the agenda for top ten initiatives of Hala Tuju Negara through 2015 World Class Public Service. One of the initiatives highlighted by this national agenda is the need to produce high performance and integrity of human capital. Like Malaysia, public servants with high integrity play an important role in eradicating corruption issues in their organization. There is an increasing recognition of whistleblowing in combating malpractices, including corruption (36). Self-efficacy is a channel for strategic, optimistic and pessimistic thinking (8). However, by looking at the concept of self-efficacy among public sector employees, it demands continuous effort from many parties. For example, an instant initiative should be implemented by the Malaysian government through the education system. A study confirmed that the greater social and academic self-efficacy measured in people of ages around 14-18 years old, the greater the life satisfaction in five years later (37).

In this study, master experiences is suggested as being the most significant element to enhance self-efficacy level among public servants, out of four dimensions of self-efficacy. Mastery experience is one of the dimensions of self-efficacy theory. (38) states that mastery experiences are based on experiences that are personal and direct. It is usually attributed to one's own skill and effort. It will be successfully developed when individual try new things and successful in accomplishing it. Enhancement of self-efficacy level among public servants can be implemented through real experiences in managing employees misconduct reporting. This is mainly due to fact that self- efficacy stresses on the perceived capability of an individual that drive the attitude of 'can do' instead of 'will do' (8). Employees should clearly understand the importance of WB that clearly briefed in their organizations' WB policy. However, this study found that majority of the respondents was not aware on the existence of WB policy in their organization. They did not realize that WB is urgent in combating corruption issues.

In addition, a consistent ethics education should be conducted in order to update employees on recent issues related to WB Strauser (39) commented that training programs are able to provide mastery experiences to the workers. Nowadays, rapid growth of online training might be useful to support a consistent ethics education across the organization. Online training might replace the traditional training which requires physical attendance and costly too. An effective online training that comes with the interactive interface shall include discussion on real case studies or any real issues pertaining to WB. In a similar vein, Bandura & Wessels (40) also states that mastery experience was the most effective way to stimulate self-efficacy because people believe that they have the tendency to do something new if it is similar to something that they have already done well before. There is an idea that, if a person did it once, the person believe that he can do it again. Through the discussion of real case studies, employees believe on their vital roles as a whistleblower might escalate.

The result of this study suggested that the respondents feel comfortable and confident to report any wrongdoings when it happens in their organization, since they done it before. Perhaps this result is supported due to significant effect of age on WB intention. Employees who are 51 and above already gain their own 'room of trust' and their seniority level may enhance their whistleblower's confidence. In this study, 46.7% of the respondents had more than 5 years of working experience. Longer organization tenure will support employee decision to whistleblow as they believe that reporting any wrongdoing is a right decision. They believe that

wrongdoings reporting may help the organization due to their high engagement towards the company's health. Accordingly, employees believe that their organization will take immediate action on any report of wrongdoings. The results of this study also indicate that social persuasion has significant relationship with whistleblowing intention. Employees will report any wrongdoing if they receive support from any colleagues in the organization. They will also report on any wrongdoing if they received encouragement from their immediate manager, family members or friends that will motivate them to do so.

The results of this study also determine that employees are willing to report any wrongdoing if they have been influenced by media such as social media, television, radio and magazines. Lastly, they are also likely to report any wrongdoing if they are guided by the Ministry of Human Resource (MOHR). In this study, there is no significant difference at the employees WB intention based on gender. Male or females are likely to blow their whistle. This result is similar to the conclusion of the study conducted by (21, 33, 34). This result may suggest that the employees' voices are recognized by their organizations. Issues such as gender inequality, unfair treatment or retaliation may not stop the employees to whistleblow. Employees realized the organization's recognition that stimulates their confidence and motivation to continuously contribute to the organization.

This study provides a new finding on determination roles of self-efficacy towards WB intention. This finding sparks a better understanding on the success factors lead to effective implementation of WB policy in public sector organizations. Identifying the success factors of effective WB may lead to strengthen internal control, risk management initiatives, and integrity level among the public servants. Accordingly, this study enlightens the identification of the success determinants of WB that provide insights to policy driven and monitoring agencies such as State Secretary Offices, Public Sector Department, National Audit Department, Accountant General Department, MACC, and Enforcement Agency Integrity Commission (EAIC) in terms of improvising existing training modules, standards operating procedures, guidelines, and action plans. In addition, this study also roused the initiative for the government to strengthen the competitiveness level by cultivating a range of perspective to national strategy development and decision making through the improvement of feedback system of WB. Perhaps this is the right move by the Malaysia Public Service Department to implement ethics hotlines for the public sector. It has been implemented by US, South Africa, Japan, Korea and many more. Ethics hotline is an international strategic initiative that may encourage WB. Ethics hotline is convenient and easy platform for the whistleblower to act (41).

In Malaysia, after seven years of WPA enactment, studies on the effectiveness of WPA implementation will provide insights on the relevancy of revision and improvements. At this juncture, WPA is silent on the effect of awareness initiative. Unlike UK, US, South Africa and Europe, the awareness effort rigorously enforces through WB laws. As a result, future study may emphasize on ways to improve WPA implementation through outstanding enforcement of awareness initiative. Brown & Latimer (42) confirmed that WB protection without enhancement of awareness, strengthening communication and training would lead to ineffective WB legislations.

References

[1] Gerald V. Whistleblowing: the UK experience. Part 2. Management Decision. 2004;42(1):139-51.

[2] Banisar D. Whistleblowing: International standards and developments. 2011.

[3] Salleh K, Yunus NS. Encouraging factors for whistleblowing in public sector: Malaysian case evidence. 2015.

[4] Salanova M, Llorens S, Schaufeli WB. "Yes, I can, I feel good, and I just do it!" On gain cycles and spirals of efficacy beliefs, affect, and engagement. Applied Psychology. 2011;60(2):255-85.

[5] Bandura A. Self-efficacy: The exercise of control: Macmillan; 1997.

[6] Bandura A, Barbaranelli C, Caprara GV, Pastorelli C. Multifaceted impact of self-efficacy beliefs on academic functioning. Child development. 1996;67(3):1206-22.

[7] Federici RA, Skaalvik EM. Principal self-efficacy and work engagement: Assessing a Norwegian principal self-efficacy scale. Social Psychology of Education. 2011;14(4):575-600.

[8] Bandura A. Toward a psychology of human agency. Perspectives on psychological science. 2006;1(2):164-80.

[9] Demerouti E, Cropanzano R. From thought to action: Employee work engagement and job performance. Work engagement: A handbook of essential theory and research. 2010;65:147-63.

[10] Chaudhary R, Rangnekar S, Barua MK. Relationships between occupational self efficacy, human resource development climate, and work engagement. Team Performance Management: An International Journal. 2012;18(7/8):370-83.

[11] Callahan ES, Dworkin TM. The state of state whistleblower protection. American Business Law Journal. 2000;38(1):99-175.

[12] Miceli MP, Near JP. Blowing the whistle: The organizational and legal implications for companies and employees: Lexington Books; 1992.

[13] Sama HK, editor Breaking the Silence: Efficacy of Whistle Blowing in Public Procurement. Proceedings of the First Middle East Conference on Global Business, Economics, Finance and Banking (ME14 DUBAI Conference) Dubai, October; 2014.

[14] Sulkowski ML. An investigation of students' willingness to report threats of violence in campus communities. Psychology of violence. 2011;1(1):53.

[15] MacNab BR, Worthley R. Self-efficacy as an intrapersonal predictor for internal whistleblowing: A US and Canada examination. Journal of Business Ethics. 2008;79(4):407-21.

[16] Cassematis PG, Wortley R. Prediction of whistleblowing or non-reporting observation: The role of personal and situational factors. Journal of business ethics. 2013;117(3):615-34.

[17] Miceli MP, Near JP. Standing up or standing by: What predicts blowing the whistle on organizational wrongdoing? Research in personnel and human resources management: Emerald Group Publishing Limited; 2005. p. 95-136.

[18] Mesmer-Magnus JR, Viswesvaran C. Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation. Journal of business ethics. 2005;62(3):277-97.

[19] Joshi A, Liao H, Roh H. Bridging domains in workplace demography research: A review and reconceptualization. Journal of Management. 2011;37(2):521-52.

[20] Serwinek PJ. Demographic & related differences in ethical views among small businesses. Journal of Business Ethics. 1992;11(7):555-66.

[21] Liyanarachchi GA, Adler R. Accountants' Whistle-Blowing Intentions: The Impact of Retaliation, Age, and Gender. Australian Accounting Review. 2011;21(2):167-82.

[22] Vadera AK, Aguilera RV, Caza BB. Making sense of whistle-blowing's antecedents: Learning from research on identity and ethics programs. Business Ethics Quarterly. 2009;19(4):553-86.

[23] Lee J-Y, Heilmann SG, Near JP. Blowing the whistle on sexual harassment: Test of a model of predictors and outcomes. Human relations. 2004;57(3):297-322.

[24] Sims RL, Keenan JP. Predictors of external whistleblowing: Organizational and intrapersonal variables. Journal of Business Ethics. 1998;17(4):411-21.

[25] Köylüoğlu AS, Bedük A, Duman L, Büyükbayraktar HH. Analyzing the relation between teachers' organizational silence perception and whistle blowing perception. Procedia-Social and Behavioral Sciences. 2015;207:536-45.

[26] Ahmad SA, Smith M, Ismail Z. Internal whistle-blowing intentions: A study of demographic and individual factors. Journal of Modern Accounting and Auditing. 2012;8(11):1632.

[27] MacNab B, Brislin R, Worthley R, Galperin BL, Jenner S, Lituchy TR, et al. Culture and ethics management: Whistle-blowing and internal reporting within a NAFTA country context. International Journal of Cross Cultural Management. 2007;7(1):5-28.

[28] Mayper AG, Pavur RJ, Merino BD, Hoops W. The impact of accounting education on ethical values: An institutional perspective. Accounting and the Public Interest. 2005;5(1):32-55.

[29] Ritter BA. Can business ethics be trained? A study of the ethical decision-making process in business students. Journal of Business Ethics. 2006;68(2):153-64.

[30] Stylianou AC, Winter S, Niu Y, Giacalone RA, Campbell M. Understanding the behavioral intention to report unethical information technology practices: The role of Machiavellianism, gender, and computer expertise. Journal of business ethics. 2013;117(2):333-43.

[31] Rehg MT, Miceli MP, Near JP, Van Scotter JR. Antecedents and outcomes of retaliation against whistleblowers: Gender differences and power relationships. Organization Science. 2008;19(2):221-40.

[32] Roxas ML, Stoneback JY. The importance of gender across cultures in ethical decision-making. Journal of Business Ethics. 2004;50(2):149-65.

[33] Coate CJ, Frey KJ. Some evidence on the ethical disposition of accounting students: Context and gender implications. Teaching Business Ethics. 2000;4(4):379-404.

[34] West T, Ravenscroft S, Shrader C. Cheating and moral judgment in the college classroom: A natural experiment. Journal of Business Ethics. 2004;54(2):173-83.

[35] Lunenburg FC. Self-efficacy in the workplace: Implications for motivation and performance. International journal of management, business, and administration. 2011;14(1):1-6.

[36] Mbatha JS. The ethical dilemmas of whistle-blowing and corruption in the South African public sector 2005.

[37] Vecchio GM, Gerbino M, Pastorelli C, Del Bove G, Caprara GV. Multi-faceted self-efficacy beliefs as predictors of life satisfaction in late adolescence. Personality and Individual differences. 2007;43(7):1807-18.

[38] Smith D. The theory heard'round the world. Monitor on psychology. 2002;33(9):30-2.

[39] Strauser DR. Rehabilitation Counseling Applications of Self-Efficacy Theory in Rehabilitation Counseling. Journal of Rehabilitation. 1995;61(1):7.

[40] Bandura A, Wessels S. Self-efficacy. 1994.

[41] Johnson RA. Whistleblowing: When it Works--and why: Lynne Rienner Publishers; 2003.

[42] Brown A, Latimer P. Whistleblower Laws: International Best Practice. UNSW Law. 2008.